80 años Nuestra fórmula

Coca-Cola ANDINA

2026 Green Financing Framework

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NO RETORNABLE
REFRESCO
Coca-Cola
REFRESCO
CONT. NET. 355 ml
355 mL (12 FL OZ)
CA CRV
1
2

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Section 1

1.1 Overview

Embotelladora Andina S.A. (hereinafter Coca-Cola Andina) is one of The Coca-Cola Company's largest franchisees in Latin America whose main activity is the production, bottling, commercialization, and distribution of The Coca-Cola Company's registered brands, as well as the commercialization and distribution of brands owned by Monster, AB InBev, Diageo, Cooperativa Capel, Viña Santa Rita S.A., among others.

In Coca-Cola Andina we have established ourselves as a company that is focused on its customers and consumers, the environment, and its relationships with its investors, collaborators, neighboring communities, and suppliers over the course of our 80-year history. To strengthen our alignment with our many stakeholders, we worked on unveiling our purpose in 2022, which reflects who we are now and the challenges we face and drive all the things that we do throughout this settlement:

"reach every corner together to refresh moments and open opportunities".

The Company's main source of business is nonalcoholic beverages, which account for

95% of sales volume,

through operations in certain territories in Argentina, Brazil, Chile, and throughout the territory of Paraguay. During 2025, it serviced territories with approximately 58 million inhabitants, to whom it delivered

5,370 million liters

OF SOFT DRINKS, JUICES, BOTTLED WATERS, BEERS AND OTHER ALCOHOLIC BEVERAGES EQUIVALENT TO

945.8 million unit cases*.

Embotelladora Andina S.A. is an open stock corporation, organized and operating in accordance with Chilean law. As such, it is subject to the rules of Chilean Law No. 18,045 on Securities Market and Chilean Corporation Law No. 18,046 and its Regulations, as well as the rules issued for this purpose by the Chilean regulatory authority, the Financial Market Commission (CMF). As an issuer of Depositary Receipts of the New York Stock Exchange, the Company is also subject to the rules of the Securities Exchange Act of 1934, the Foreign Corrupt Practices Act of 1977, and the Sarbanes-Oxley Act of 2002, as well as the rules issued for this purpose by the Securities and Exchange Commission and the New York Stock Exchange.

The Company is equally controlled by the Chadwick Claro, Garcés Silva, Said Handal and Said Somavía families. Its proposal for generating value is to become a Total Beverage Company that uses its resources efficiently and sustainably. To achieve this, it maintains a relationship of excellence with its collaborators, customers, suppliers, the community, and its strategic partner The Coca-Cola Company, to increase the return for its shareholders and all its stakeholders.

*Unit Cases: volume measurement unit and is equivalent to 24 - 237 cc (8 oz.) bottles or 5.678 liters.

1.2 History

The Company's long and consistent history demonstrate how we have progressed to be present in the territories, refreshing moments and opening opportunities. This was accomplished by incorporating a sustainable business vision into the Company's strategy, which has guided Coca-Cola Andina's actions until today.

1946
Embotelladora Andina S.A. is founded with a license to produce and distribute products from The Coca-Cola Company in Chile.

1955
Andina begins trading on the Santiago Stock Exchange.

1985
The Garcés Silva, Said Handal, Said Somavía, and Hurtado Berger families acquire control.

1994
Andina begins trading on the New York Stock Exchange.

It acquires the Rio de Janeiro Refrescos bottling company in Brazil.

1995-1996
Acquisition in Argentina of the Coca-Cola bottling operations in Rosario, Mendoza, and Córdoba, and of the packaging and filling operations in Buenos Aires.

The Coca-Cola Company acquires 11% ownership of Andina.

2000
Acquisition in Brazil of the Coca-Cola Niteroi, Victoria, and Governador Valadares (NVG) bottling plant.

2007-2008
Andina adds Benedictino to its water portfolio.

Joint venture with the Coca-Cola System for the water and juice business in Brazil.

Sustainability pillars are incorporated into the business strategy.

Publication of the first Sustainability Report.

2011
The plant located in the municipality of Renca in Chile begins operations.

2012
Merger with Coca-Cola Polar, integrating territories in Argentina, Chile, and Paraguay.

Acquisition of 40% of Sorocaba Refrescos in Brazil.

The Chadwick Claro family joins the company's controlling group, which also includes the Hurtado Berger, Said Handal, Said Somavía, and Garcés Silva families.

2013
Andina acquires Companhia de Bebidas piranga, a Coca-Cola bottler in Brazil.

2015
Publication of Coca-Cola Andina's Corporate Sustainability Policy.

2016
The Coca-Cola del Valle New Ventures S.A. joint venture is created together with Coca- Cola de Chile S.A. and Coca-Cola Embonor S.A. for the production and distribution of non-carbonated beverages.

Coca-Cola Andina joins the Santiago Stock Exchange Sustainability Index (Dow Jones Sustainability Chile Index).

2017
Publication of the Corporate Human Rights Policy and the Corporate Policy on Non-Discrimination and Harassment, Respect for the Individual, Diversity, and Inclusion.

2018
Acquisition of Guallarauco in conjunction with the Coca-Cola Chile System. New agreement with Diageo to distribute alcoholic beverages in Chile.

The new Duque de Caxias plant in Brazil begins operations.

Coca-Cola Andina voluntarily joins the UN Global Compact Network.

2019
New agreement to distribute Pisco Capel in Chile.

2020
New agreement to sell, commercialize, and distribute AB InBev Chile's main brands in certain regions of the country.

The Hurtado Berger family is no longer part of the controlling group.

2021
New agreement to sell, commercialize, and distribute AB InBev Chile's main brands in certain regions of the country.

The Hurtado Berger family is no longer part of the controlling group.

2022
Coca-Cola Andina's purpose is unveiled.

Acquisition, together with Femsa, of the Therezópolis brand in Brazil.

Publication of the Corporate Environmental Management Policy.

2023
Coca-Cola Andina issues bonds in Switzerland.

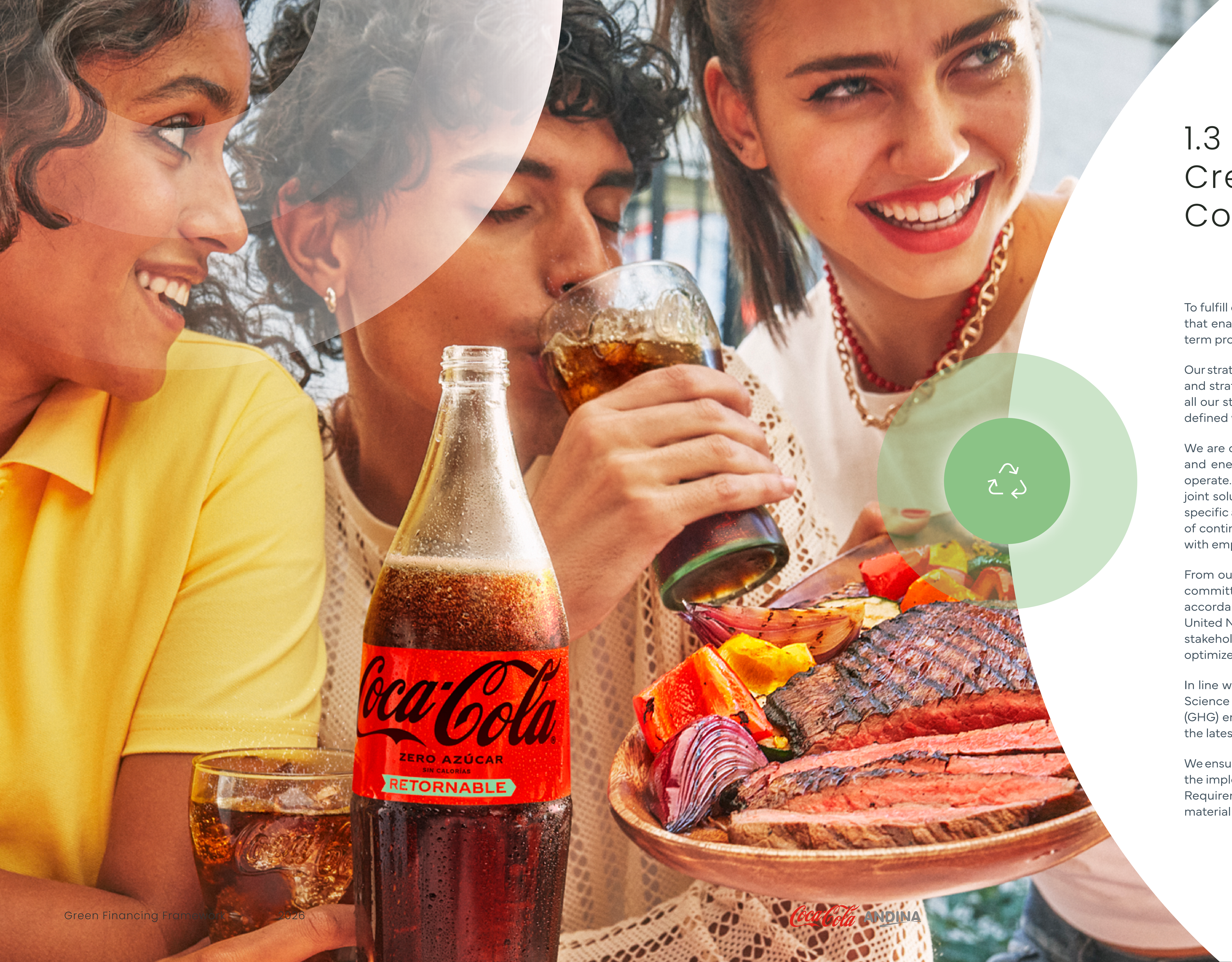
Circular PET plant inaugurated in Paraguay.

2024
Re-Ciclar plant begins operations in Chile.

Reopening of the returnable bottle plant in Mendoza.

Signing of a commitment to a science-based climate change strategy (SBTi).

2025
New beer production plant in Brazil begins operations.



1.3 Our Sustainable Value Creation Strategy and Commitments

To fulfill our purpose, Coca-Cola Andina has developed a sustainable business strategy that enables us to deliver value to our stakeholders, providing opportunities for long-term profitable and sustainable growth.

Our strategy incorporates five business growth and sustainability pillars whose objectives and strategic focuses are aligned with the challenges presented by the operation and all our stakeholders. As part of our commitment to sustainable development, we have defined work areas and priority axes.

We are committed to becoming increasingly efficient in the use of natural resources and energy, generating positive and lasting change in the communities where we operate. We actively engage with our stakeholders and business partners to develop joint solutions that minimize the environmental impact across our value chain. We set specific and measurable environmental targets for all our operations, ensuring a culture of continuous improvement, and promote training and knowledge-sharing programs with employees and key value chain actors.

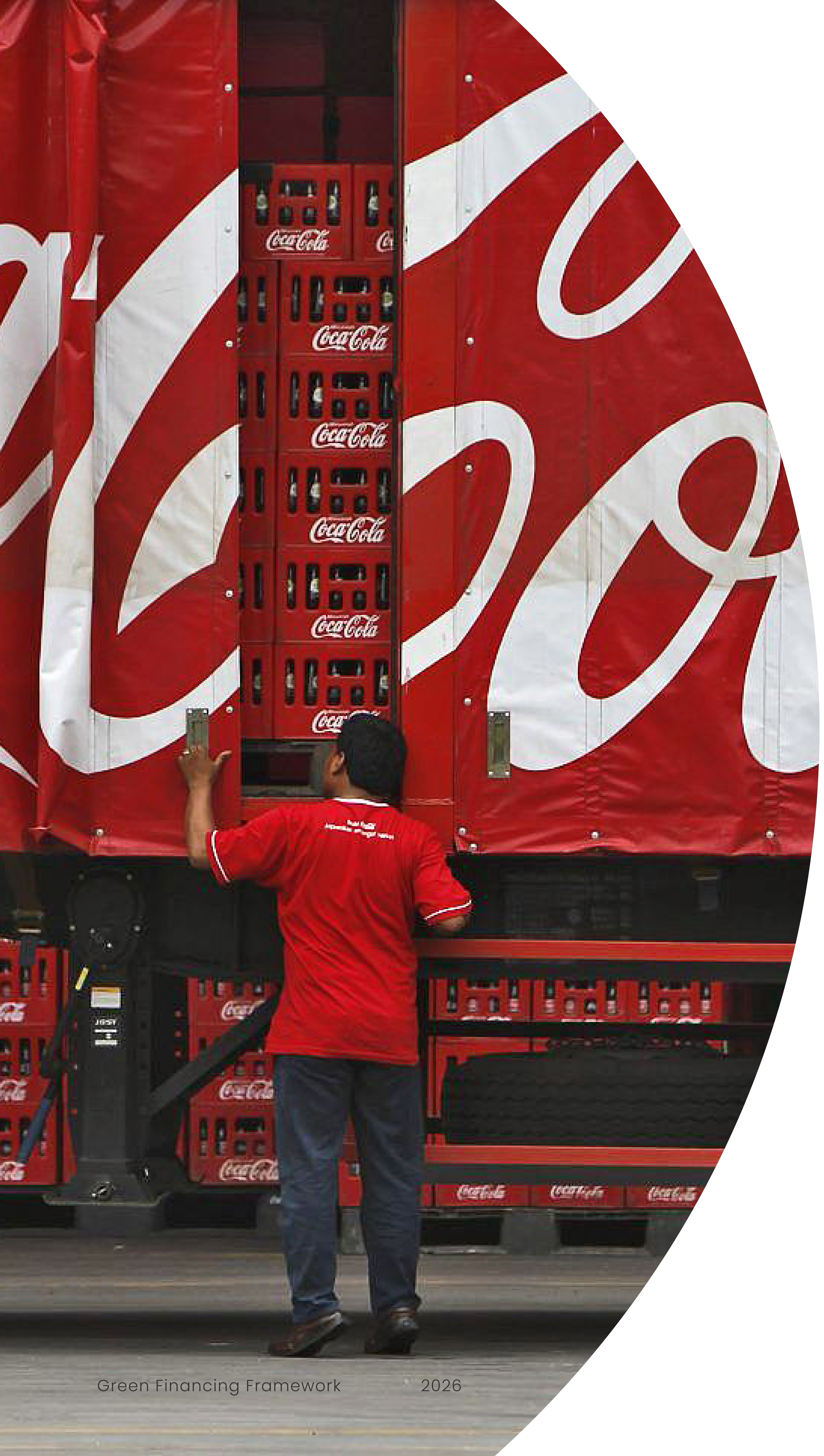
From our Sustainable Value Creation Strategy, we look to the present and the future, committing to goals, objectives, and indicators for the medium and long term in accordance with the Sustainable Development Goals (SDGs), which are part of the United Nations 2030 Agenda. Among them, the impact or material topics raised by our stakeholders are of special relevance. We continue to pay close attention to them to optimize our management and improve our performance indicators

In line with our commitment to climate action, Coca-Cola Andina has adhered to the Science Based Targets initiative (SBTi) with the aim of validating our greenhouse gas (GHG) emissions reduction targets across Scopes 1, 2, and 3 ensuring alignment with the latest climate science.

We ensure compliance with environmental regulations across all our operations, including the implementation of the ISO 14001 standard, as required by the Coca-Cola Operating Requirements (KORE).The table below summarizes our strategic pillars, objectives, material topics, SDG alignment, and 2030 commitments.

MARKET LEADERSHIP

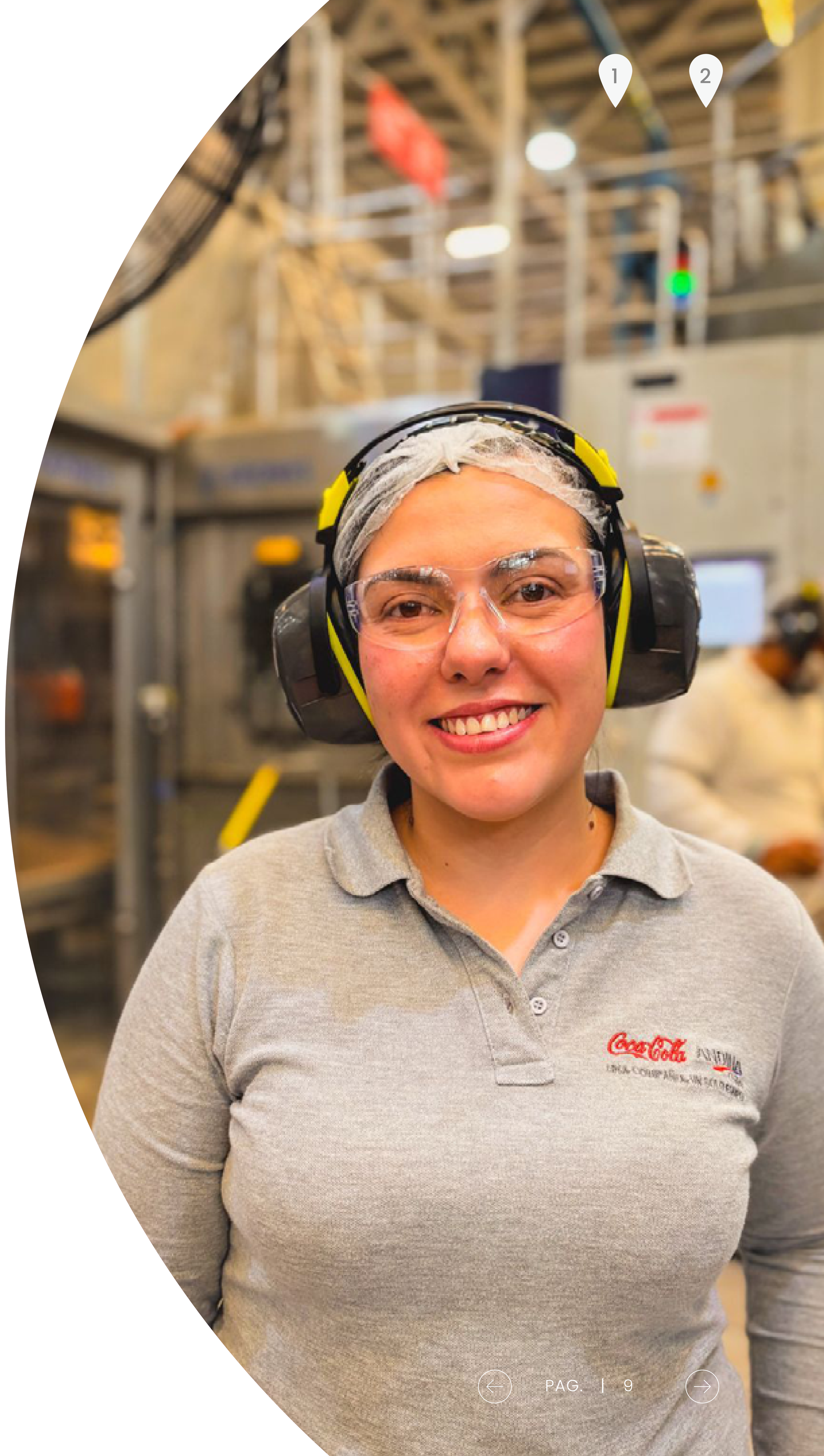
STRATEGIC PILLAR	OBJECTIVES	MATERIAL TOPICS	SDGs	2025 RESULTS	2030 COMMITMENTS
We strengthen our leadership as a total beverage company by expanding our portfolio, diversifying categories, and developing channels that allow us to reach more customers across our territories. We drive growth by consolidating our sales, distribution, and manufacturing capabilities, while accelerating innovation and new product development. Through continuous innovation and digital tools, we enhance proximity to our customers and consumers, improving their experience and enabling agile, efficient, and sustainable operations aligned with our business principles and strategic partnerships.	Be the preferred partner for customers. Grow in NARTD and capitalize on the ARTD portfolio in all operations. Explore opportunities for inorganic growth.	**Portfolio, quality and nutrition** We are constantly working to expand our portfolio and offer consumers a wide variety of great-tasting beverages, including more sugar-free and low-sugar options and by reformulating our products.	2	**45.83** Kilocalories sold per 200ml.	**40.75** Kilocalories soldper 200ml.
		Proximity to customers The closeness with our clients allows us to achieve their constant development and to reach the highest levels of service. We measure and manage the variables that have an impact on their satisfaction, address their concerns and requirements, and carry out innovations, especially in the digitization area.	17	**53.7%** customer experience (NPS) (simple average of the 4 operations).	Maintain proximity, promote digitization, and increase customer satisfaction.
		Digital transformation and innovation Digital transformation is a key enabler for achieving our strategic objectives, optimizing our operations, strengthening customer relationships, and driving sustainable competitiveness in increasingly dynamic markets.	9	**76%** of revenue from Digital Sales	Sustained growth in B2B invoicing.

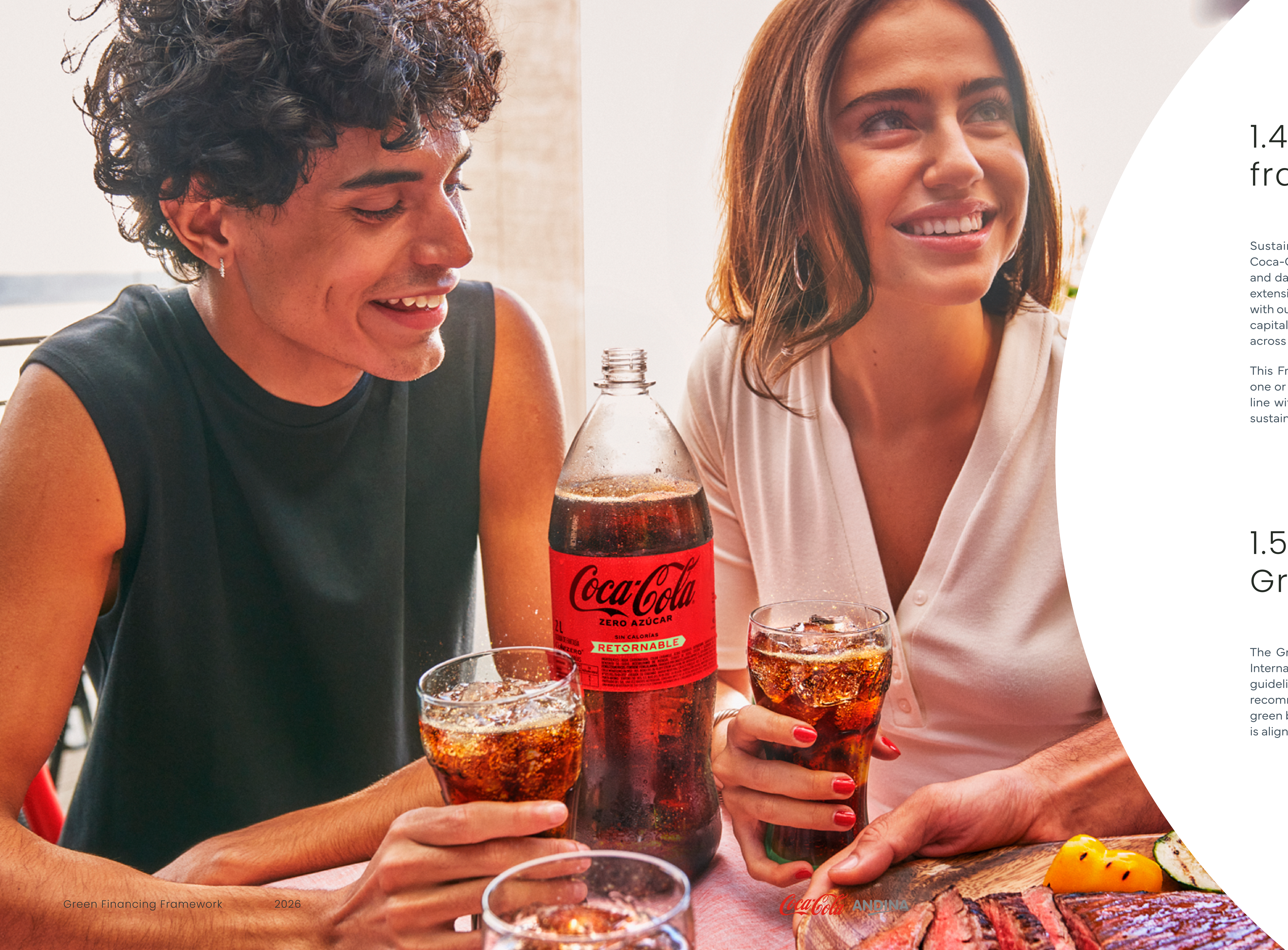


EFFICIENCY AND PRODUCTIVITY OF VALUE CHAIN

STRATEGIC PILLAR	OBJECTIVES	MATERIAL TOPICS	SDGs	2025 RESULTS	2030 COMMITMENTS
We work to strengthen our production, sales, and distribution network, focusing on the sustainable management of our costs. We are implementing a digital transformation that, through automation and robotization processes, allows us to operate with the highest levels of efficiency and productivity. We optimize the supply chain and continuously monitor operations to ensure our contribution to people and the environment, by improving the relevant performance indicators. Environmental management is essential for achieving sustainability and overcoming the current climate crisis: we seek to reduce our water consumption on a continuous basis and to preserve local water sources for future generations; the reuse of returnable packaging is the most responsible solution and the foundation of our packaging strategy, along with collection, recycling, and reduction pillars. We work actively to reduce greenhouse gas (GHG) emissions throughout the entire value chain.	Generate efficiencies and productivity while containing costs. Capture benefits and continue digitizing our value chain.	**Water stewardship** At Coca-Cola Andina we are conscious and careful in our use of water. We seek to reduce our water consumption and preserve local sources for future generations. We work across three strategic axes: efficiency, conservation, and access.	6 CLEAN WATER AND SANITATION	**1.6** Liters of water consumed per liter of beverage produced. Water Ratio (WUR)	**1.27** Liters of water consumed per liter of beverage produced. Water Ratio (WUR).
		Circular approach We are committed to managing our waste, reducing the impact of our packaging on the environment. Our pillar of reuse through returnable packaging is at the core of our packaging strategy, along with the pillars of collection, recycling, and reducing.	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	**27.2%** sales volume in the returnable segment of total NARTD. **72.1%** recovery of bottles sold. **27.5%** recycled resin to produce bottles.	Increase the share of sales volume in the returnable segment out of total NARTD. The 2030 target is under review Coca-Cola Company 2035 Commitment: **70-75%** recovery of bottles sold. **30-35%** recycled resin to produce bottles,
		Climate action We take action to reduce GHG emissions and manage our carbon footprint throughout our value chain.	7 AFFORDABLE AND CLEAN ENERGY 13 CLIMATE ACTION	**14.9%** reduction in absolute Scope 1 and 2 GHG emissions from the base year 2023. **8.0%** reduction in absolute Scope 3 non-FLAG GHG emissions from the base year 2023.	SBTi Commitment **42%** reduction in absolute Scope 1 and 2 GHG emissions from the base year 2023. **25%** reduction in absolute Scope 3 non-FLAG GHG emissions from the base year 2023.

	STRATEGIC PILLAR	OBJECTIVES	MATERIAL TOPICS	SDGs	2025 RESULTS	2030 COMMITMENTS
AGILITY, FLEXIBILITY, AND COMMITMENT	The resilience of the Company and our business reflects the capabilities and flexibility of a great team. We have a comprehensive view of our collaborators, paying close attention to their health, safety and all the physical and emotional conditions that contribute to their well-being, good working environment, training, and talent development. We take care of nurturing and maintaining the commitment of a team whose analytical and global perspective enables us to adapt and be sustainable over time. We value and encourage the development of human talent and a workforce that is diverse and inclusive in all its dimensions (gender, generations, disabilities, among others). We are committed to making Coca-Cola Andina the best place to work and we are convinced that happiness at work is key to the development of our activities, the well-being of our people, economic growth and the success of the organization. We encourage the socioeconomic development of local communities. We take on this responsibility by developing relationship programs with our neighboring communities, contributing with shared value initiatives, and maintaining ethical and transparent relationships with our stakeholders.	Develop and adapt the Company's human talent to a dynamic world. Articulate economic and environmental development in our direct communities. Generate sustainable supply chains.	**Supply Chain Management** We drive a sustainable supply chain by promoting the development of our suppliers and generating a positive impact on communities, through collaborative work across the entire value chain and under frameworks of ethics, transparency, and responsibility.	8 Decent work and economic growth	**225** critical suppliers ESG assessed.	Contribute to the consolidation of sustainable supply chains.
			Diverse, safe, and committed team At Coca-Cola Andina we strive to create the best workplace for our collaborators. We believe that creating respectful, diverse, and inclusive environments where people feel valued and happy will result in the achievement of our objectives, shared economic growth, and the success of the organization.	8 Decent work and economic growth 10 Reduced inequalities 16 Peace, justice and strong institutions	**17.4%** female participation within the Company.	**26.6%** female participation within the Company.
			Connection with communities At Coca-Cola Andina we are committed to the social and economic development of the communities in which it operates by generating shared value, fostering ethical and transparent relationships, and, most importantly, improving the quality of life for individuals.	8 Decent work and economic growth 17 Partnerships for the goals	**114 thousand** Beneficiaries.	Contribute to the progress of the local economies where we operate.
EXCELLENCE IN CORPORATE GOVERNANCE	We drive excellence in corporate governance through a robust and efficient management framework that drives sustainable value creation for all stakeholders. Our governance standards embed ethical conduct, accountability, and transparency, while integrating risk management as a cross-cutting element to support resilient and responsible decision-making. We further reinforce this approach through dedicated committees—such which strengthen our corporate strategy, transparency, and our digital and sustainable development.	Continue incorporating best practices in Corporate Governance.	**Sustainable Leadership** The Company works to strengthen its market leadership and sustainable management, including an ESG perspective in all processes, complying with regulations and adapting to the realities of the different countries where it operates, as well as constantly seeking greater efficiency and productivity, with a focus on digital transformation and innovation.	8 Decent work and economic growth 16 Peace, justice and strong institutions 17 Partnerships for the goals	-	Strengthen Coca-Cola Andina's institutional framework for sustainability and expand the definition of ESG indicators and goals.





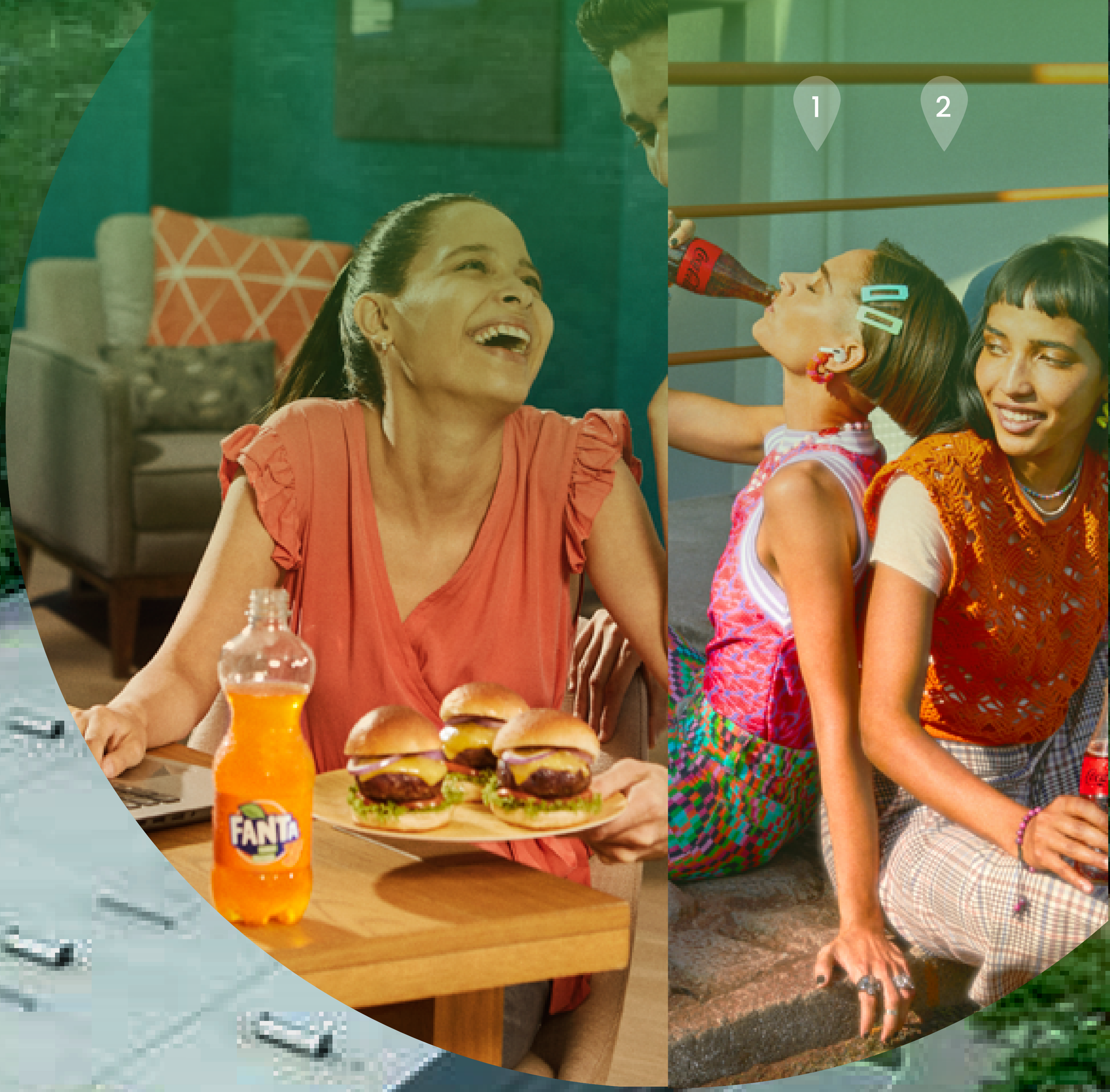
1.4 Rationale for framework

Sustainability has been consolidated as a core pillar of Coca-Cola Andina's development, fully integrated into our strategy and day to day management. We view sustainable financing as an extension of this commitment and a tool to align our funding strategy with our environmental and social ambitions, allowing us to channel capital toward projects that generate positive and lasting impact across the geographies where we operate and our value chain.

This Framework has been established to enable the issuance of one or more Green bonds, loans, or other financing instruments, in line with Coca-Cola Andina's 2030 commitments and long-term sustainability commitments.

1.5 Alignment with the Green Bond Principles

The Green Bond Principles, 2025 (GBP), as administered by the International Capital Market Association (ICMA), are voluntary process guidelines for best practices when issuing Green Bonds. The GBP recommend transparency, disclosure, and promote integrity in the green bond market. The Coca-Cola Andina Green Bond Framework is aligned with the four core components of the GBP.



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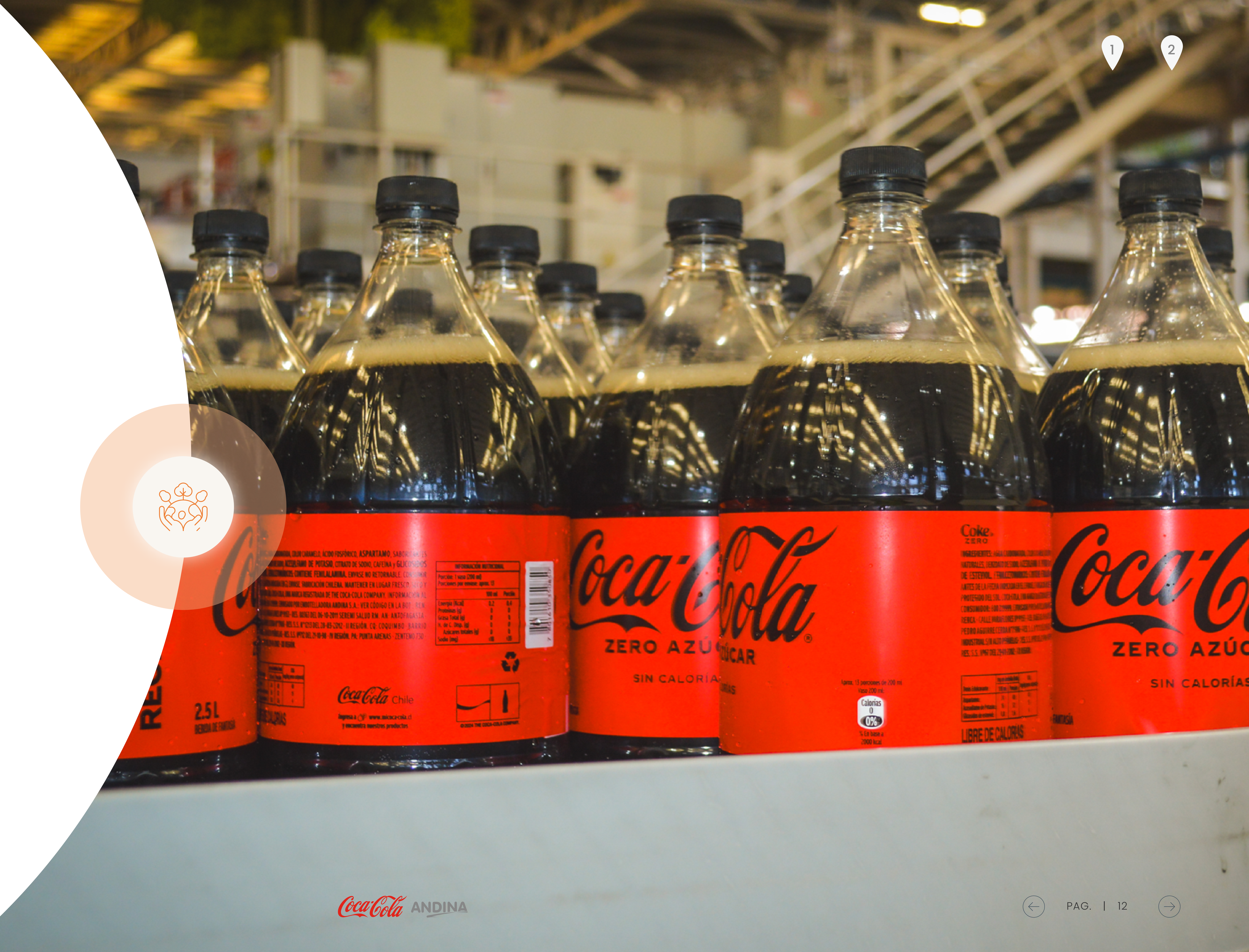
Section 2

2.1 Use of Proceeds

An amount equal to the net proceeds from the sale of our Green Bonds is expected to refinance or finance, in whole or in part, one or more new or existing "Eligible Green Projects," which are defined as investments and expenditures to be made by us after the issuance date of our Green Bonds or made by us in the 36 months prior to such date, in eligible Green Projects as defined in and aligned with the four core components of the GBP, which recommend transparency and disclosure and promote integrity with respect to "sustainable" bonds. We expect that each of our Eligible Green Projects meets or will meet one or more of the eligibility criteria described below.

Coca-Cola Andina expects its Green Bonds to support the achievement of the United Nations Sustainable Development Goals (SDG) noted below. We have identified Eligible Green Projects in 5 main environmental categories. These projects are where we believe we can make the most positive environmental and social impact:



GBP ELIGIBLE PROJECT CATEGORY	ELIGIBILITY CRITERIA & EXAMPLE PROJECTS	SDG ALIGNMENT	POTENTIAL IMPACT METRICS
Circular Economy Adapted Products, Production Technologies and Processes; and Pollution Prevention and Control	**Expenditures related to:** **Increase returnable packaging and reusable packaging systems:** Including investments and related expenditures for the purchase and/or manufacturing of returnable glass and refillable PET bottles, as well as to expand, upgrade and maintain returnable packaging capacity and infrastructure, such as returnable bottling lines, bottle washers, inspection equipment, crates, pallets, logistics assets, packaging pools and traceability systems; as well as portfolio adaptations to increase the share, availability and rotation of returnable SKUs, where such investments are expected to reduce single-use packaging, virgin material consumption and/or packaging waste against defined baselines. **Increase the use of recycled content in packaging:** Including investments and related expenditures for the procurement of food-grade recycled PET resin (rPET) and preforms made from recycled PET (rPET), as well as the construction, operation, maintenance or improvement of bottle-to-bottle recycling capacity and related processes, including collection, sorting, washing, processing and transformation of post-consumer PET into recycled PET (rPET) suitable for beverage packaging. **Increase collection and recycling of post-consumer packaging:** Including investments, partnerships and related expenditures to strengthen collection, sorting, reverse logistics, traceability and recycling systems for beverage packaging in the Company's territories, where such initiatives support higher recovery rates, increased availability of recycled materials and reduced leakage of packaging waste into the environment.	9 Industry, Innovation and Infrastructure 12 Responsible Consumption and Production 13 Climate Action	% Sales volume of returnable packaging s/NARTD. % of recycled PET resin used as % of total. % of recycled material used in primary packaging % Collection of single-used PET bottles we sell. Packaging recyclability rate
Sustainable Water and Wastewater Management	**Expenditures related to:** **Improve water-use efficiency and wastewater management across our operations:** Including construction, upgrade, operation and maintenance of water reuse, recovery and effluent treatment systems; process improvements to reduce water withdrawal and water-use intensity; optimization of cleaning, rinsing, cooling and sanitation processes; rainwater harvesting or alternative water sources where feasible; and digital monitoring, metering and data management tools to measure, control and improve water performance against defined operational baselines. **Support water replenishment, watershed conservation and community water resilience:** Including investments, contributions and related expenditures in projects designed to restore, conserve or improve watersheds, particularly in areas of high water stress, through aquifer recharge, reuse of treated water for non-production purposes, nature-based solutions, wetland or forest conservation and restoration, soil and water conservation, rainwater infiltration, sustainable drainage, efficient agricultural water use, and safe water access initiatives for communities, where projects deliver measurable water, environmental or resilience benefits.	6 Clean Water and Sanitation 12 Responsible Consumption and Production 15 Life on Land	Water use ratio (total water withdrawn/liters produced). Water use ratio in water-stressed areas (total water withdrawn/liters produced). m³ of treated water reused Water reuse rate (total water reuse/total water withdrawn) m³ water replenished Water replenishment rate in water-stressed areas (water replenished in water-stressed areas/ Water used in water-stressed areas)
Energy Efficiency	**Expenditures related to:** **Improve energy efficiency at our production sites** Including upgrades to air compressors, motors, pumps, refrigeration and utility systems; optimization of Clean-in-Place processes, filling lines, low-pressure blowing and molding technologies; improvements to electrical infrastructure, power distribution and automation; and deployment of LED lighting, smart metering, energy management systems and digital tools to monitor, control and reduce energy consumption and energy intensity against defined operational baselines. **Improve energy efficiency in market equipment.** Including replacement, retrofit or upgrade of coolers, refrigerators, vending machines and other cold drink equipment placed in the market, through more energy-efficient technologies, energy management devices, smart controls or monitoring systems designed to reduce electricity consumption against comparable equipment or defined operational baselines.	7 Affordable and Clean Energy 12 Responsible Consumption and Production 13 Climate Action	Carbon footprint emissions Scope 1,2,3. Coolers: % of equipment with energy efficiency technologies.
Renewable Energy	**Expenditures related to:** **Increase the sourcing of renewable electricity for our operations** Including expenditures related to on-site renewable energy systems, where feasible, and primarily to long-term off-site renewable electricity procurement arrangements with renewable energy generators, including PPAs, VPPAs or equivalent contractual structures, together with the associated Energy Attribute Certificates, such as I-RECs or equivalent, provided that certificates are retired for the Company's benefit and double counting is avoided. In all cases, eligible sources are limited to renewable energy with emissions <100 gCO_2/kWh.	7 Affordable and Clean Energy 12 Responsible Consumption and Production 13 Climate Action	Carbon footprint emissions Scope 1,2,3. Renewable energy as % of total.
Clean Transportation	**Expenditures related to:** **Electrification of in-plant transport and material handling** Acquisition or leasing of fully electric forklifts and material handling equipment to replace LPG-powered units, together with the deployment of related charging, electrical and safety infrastructure at plants and distribution centers. **Accelerate the transition to zero-emission transportation and logistics fleets** Acquisition or leasing of electric vehicles used in transportation and logistics operations, including light vehicles, heavy-duty distribution trucks, last-mile delivery vehicles and other electric-powered equipment; and sustainably sourced biofuel-compatible vehicles, in each case where they reduce fuel consumption, air pollutants and/or greenhouse gas emissions against defined baselines.	7 Affordable and Clean Energy 13 Climate Action	Emissions of the logistics fleet.

2.2 Process for project evaluation and selection

The Board of Directors oversees Coca-Cola Andina's material environmental topics through its specialized committees. In particular, the Culture, Ethics, and Sustainability Committee monitors the climate strategy and the decarbonization plan, while the Directors Committee and the Audit Committee oversee the associated risks, ensuring their proper integration into the corporate strategy and the Company's integrated risk management system.

At the senior management level, environmental management is led by the Corporate Sustainability and Risk Committee, which articulates the implementation of the strategy and ensures its consistency at the regional level. This structure is supported by corporate policies that guide the performance of all subsidiaries in Argentina, Brazil, Chile, and Paraguay, promoting common standards and consistent management of environmental impact.

Executive responsibility is channeled through specific corporate functions, notably the Corporate Management Control, Risk, and Sustainability Department, which is responsible for coordinating performance monitoring, risk management, and progress against our strategic commitments.

Our sustainability team will identify, evaluate, and select Eligible Green Projects based on the criteria described in Section 2.1 above and up to the amount of the net proceeds from the sale of Green Bonds. Final approval will be made jointly by the Corporate Sustainability and Risk Committee, comprised of the Chief Executive Officer, Chief Legal Officer, Chief Financial Officer, Chief Human Resources Officer, Chief Strategic Planning & Digital Development Officer and Corporate Control, Risk and Sustainability Manager.

Board of Directors

Culture, Ethics and Sustainability Committee — Directors' Committee / Audit Committee

Internal Audit

EXECUTIVE TEAM
(chief executive officer + corporate officers + general managers of operations)

Corporate Sustainability and Risk Committee

Chief Financial Officer

Corporate Sustainability and Risk Manager

OPERATING TEAM

- Circular economy
- Sustainable Water and Wastewater Managment
- Energy Efficiency
- Renewable Energy
- Clean Transportation

2.3 Management of Proceeds

Coca-Cola Andina's sustainability and finance teams will monitor and track the net proceeds from the sale of our Green Bonds. We will disclose the allocation of the net proceeds and progress on the environmental and sustainability commitments in a Green Bond Report. Pending the full allocation of the net proceeds to one or more Eligible Green Projects, we may invest an amount equal to the balance pending application of the net proceeds in cash, cash equivalents or liquid securities in accordance with our investment policy.

As proceeds are applied to Eligible Green Projects, the amount allocated will be reduced accordingly. If an Eligible Green Project is cancelled or no longer meets the eligibility criteria, the funds will be reallocated to other Eligible Green Projects. Payment of principal and interest on our Green Bonds will not be linked to the performance of any Eligible Green Project.

2.4 Reporting

Annually, until all the proceeds have been fully allocated, and on a timely basis in case of material developments, we will publish a Green Bond Report on our website (https://www.koandina.com) which will include (i) the amount of net proceeds allocated to each Eligible Green Project; (ii) expected impact metrics, where feasible; (iii) a selection of brief project descriptions; and (iv) the outstanding amount of net proceeds to be allocated to Eligible Green Projects at the end of the reporting period. Examples of expected impact metrics where include in section 2.1

2.5 Second Party Opinion

We will obtain and make publicly available a Second Party Opinion (SPO) from an independent consultant with recognized environmental and social expertise to provide an opinion on the environmental benefits of the Green Bond Framework as well as the alignment to GBP.

The SPO will be available on the SPO provider's website and on our website

2.6 Assurance

Starting in 2026, the Green Bond Report, will also include (i) assertions by management as to the amount of the net proceeds from the sale of our Green Bonds that have been allocated to one or more Eligible Green Projects, and (ii) a report from an independent third-party who will examine and verify our management of the net proceeds from the sale of our Green Bonds.

2.7 Disclaimer

The information and opinions contained in this Coca-Cola Andina Green Bond Framework (the "Framework") are provided as of the date of this Framework and are subject to change without notice.

None of Coca-Cola Andina or any of its affiliates assume any responsibility or obligation to update or revise such statements, regardless of whether those statements are affected by the results of new information, future events or otherwise. This Framework represents current Coca Cola Andina´s policy and intent, is subject to change and is not intended to, nor can it be relied on, to create legal relations, rights, or obligations. This Framework is intended to provide non-exhaustive, general information. This Framework may contain or incorporate by reference public information not separately reviewed, approved or endorsed by Coca-Cola Andina and accordingly, no representation, warranty or undertaking, express or implied, is made and no responsibility or liability is accepted by Coca-Cola Andina as to the fairness, accuracy, reasonableness, or completeness of such information.

None of the future projections, expectations, estimates or prospects in this document should be taken as forecasts or promises nor should they be taken as implying any indication, assurance or guarantee that the assumptions on which such future projections, expectations, estimates or prospects have been prepared are correct or exhaustive or, in the case of assumptions, fully stated in the Framework. No representation is made as to the suitability of any Green Bonds to fulfil environmental and sustainability criteria required by prospective investors.

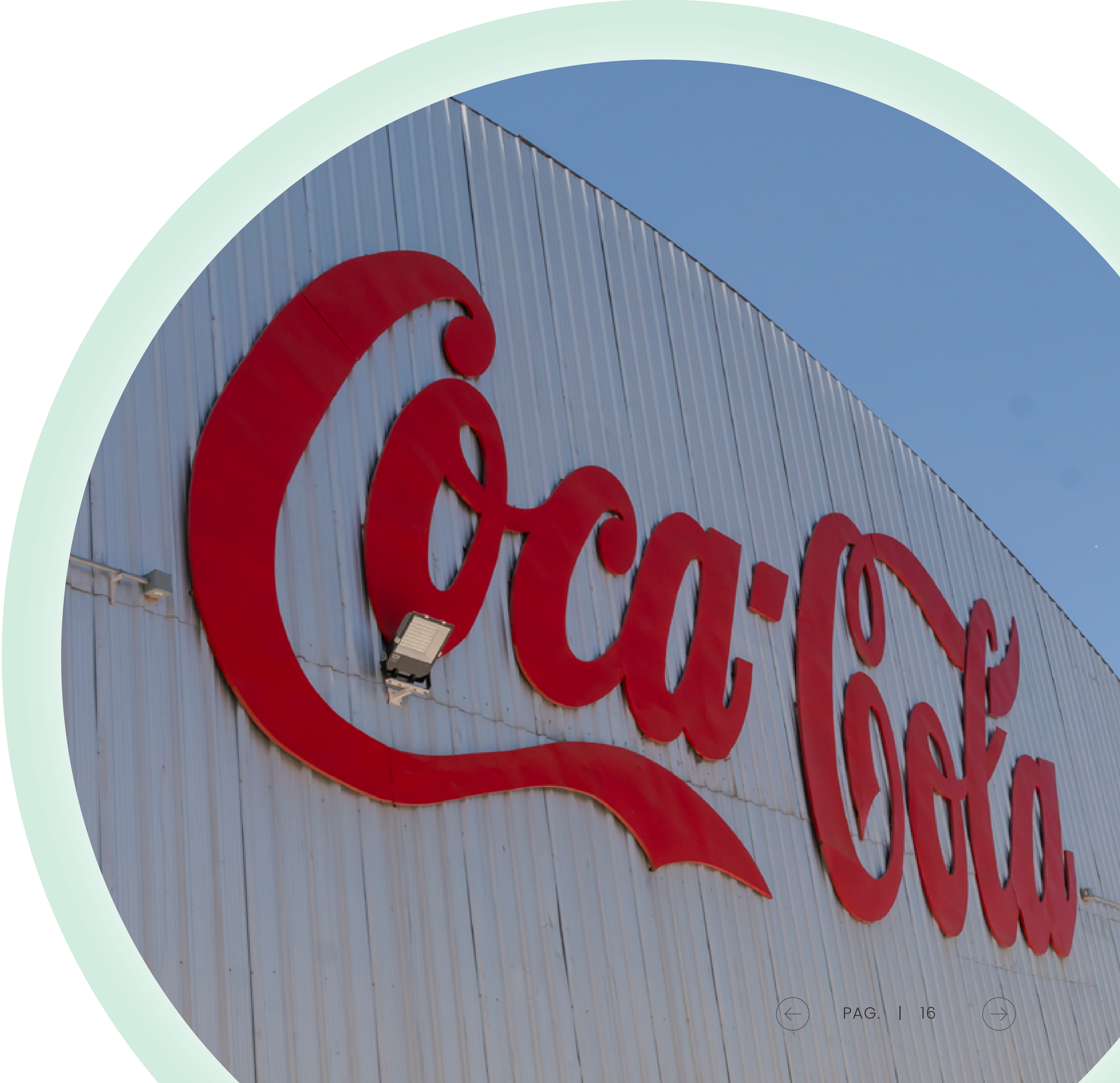
Each potential purchaser of Green Bonds should determine for itself the relevance of the information contained or referred to in this Framework or the relevant bond documentation for such Green Bonds regarding the use of proceeds and its purchase of bonds should be based upon such investigation as it deems necessary. Coca-Cola Andina has set out its intended policy and actions in this Framework in respect of use of proceeds, project evaluation and selection, management of proceeds and reporting, in connection with the Coca-Cola Andina´s Green Bonds. However, nothing in this Framework is intended to modify or add to any covenant or other contractual obligation undertaken by Coca-Cola Andina in any Green Bonds that may be issued in accordance with this Framework.

This Framework does not create any legally enforceable obligations against Coca-Cola Andina; any such legally enforceable obligations relating to any Green Bonds are limited to those expressly set forth in the relevant documents governing such Green Bonds. Therefore, unless expressly set forth in the relevant documents governing such Green Bonds, it will not be an event of default or breach of contractual obligations under the terms and conditions of any such bonds if Coca-Cola Andina fails to adhere to this Framework, whether by failing to fund or complete eligible projects or by failing to ensure that proceeds do not contribute directly or indirectly to the financing of the excluded activities as specified in this Framework, or by failing (due to a lack of reliable information and/or data or otherwise) to provide investors with reports on uses of proceeds and environmental impacts as anticipated by this Framework, or otherwise. In addition, it should be noted that all the expected benefits of the eligible projects as described in this Framework may not be achieved.

Factors including (but not limited to) market, political and economic conditions, changes in government policy (whether with a continuity of the government or on a change in the composition of the government), changes in laws, rules or regulations, the lack of available eligible projects being initiated, failure to complete or implement projects and other challenges, could limit the ability to achieve some or all of the expected benefits of these initiatives, including the funding and completion of eligible projects. Each environmentally focused potential investor should be aware that eligible projects may not deliver the environmental or sustainability benefits anticipated and may result in adverse impacts.

This Framework is not, does not contain and may not be intended as an offer to sell or a solicitation of any offer to buy any securities issued by Coca-Cola Andina or any member of Coca-Cola Andina. Neither this document nor any other related material may be distributed or published in any jurisdiction in which it is unlawful to do so, except under circumstances that will result in compliance with any applicable laws and regulations. Persons into whose possession such documents may come must inform themselves about, and observe, any applicable restrictions on distribution. Any decision to purchase any bonds should be made solely based on the information to be contained in any offering document provided in connection with the offering of such bonds. Prospective investors are required to make their own independent investment decisions.

This Framework does not constitute a recommendation regarding any securities of Coca-Cola ANDINA or any member of Coca-Cola ANDINA.



80 años Nuestra fórmula

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