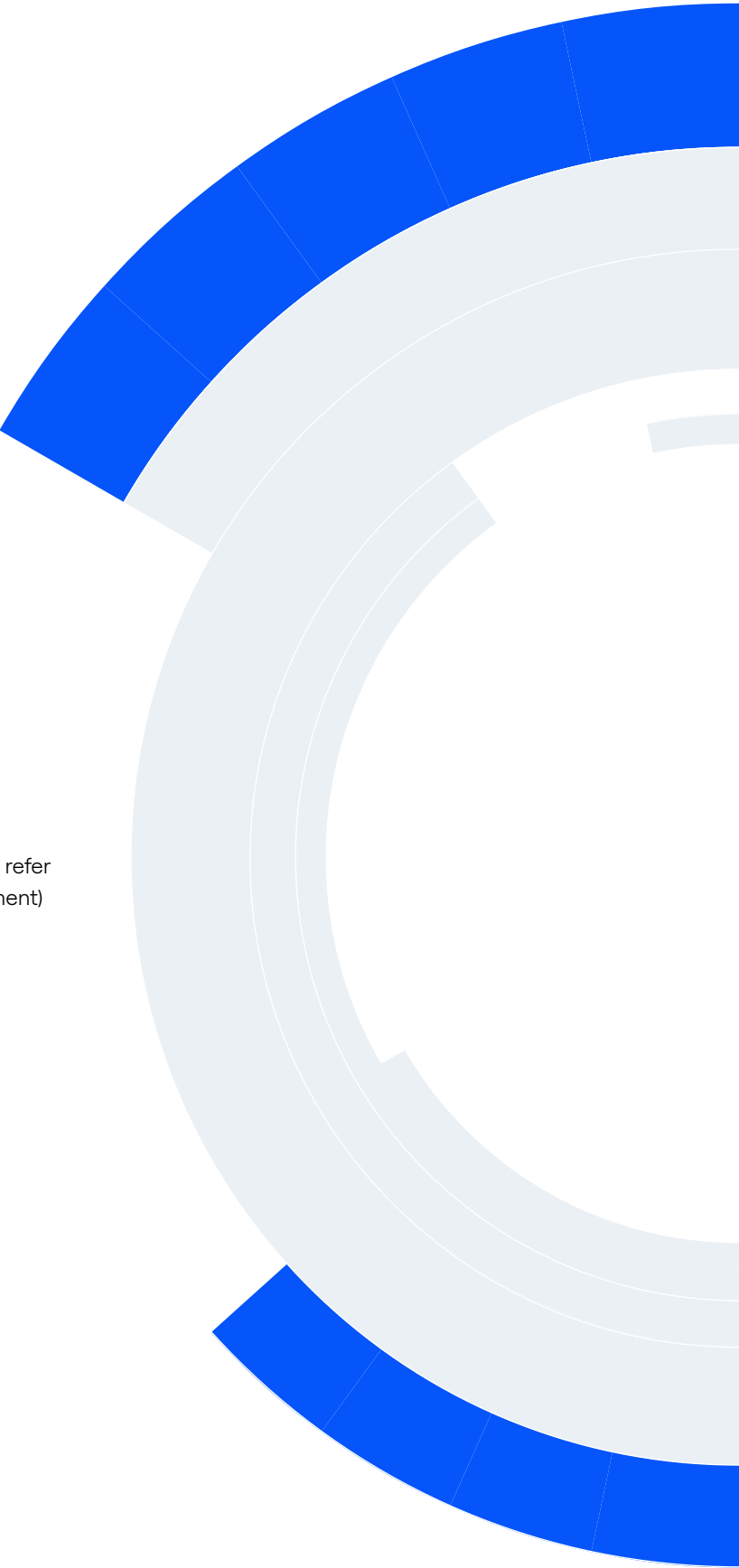




PERIODIC REPORT
END OF YEAR **2023**
Enel Colombia S.A. E.S.P.





Enel Colombia S.A. E.S.P.
93rd Street # 13 - 45
Bogotá D.C., Colombia
www.enel.com.co

(*For any discrepancy or clarification, please refer to the original Spanish version of this document)



PERIODIC REPORT
END OF YEAR **2023**

Periodic report for the end of the year 2023 – Enel Colombia S.A. E.S.P.

Emisiones de Valores Vigentes

Value class	Trading system	Stock market	Stretch	Emission	Mnemonic	Series Sub-Series	Issue date	Due date	Placement rate	Amount placed*	Current amount of the emission*
Emgesa S.A. E.S.P. Emissions – Now Enel Colombia											
Fixed Income - Ordinary Bond	MEC	BVC	Second	Fifth	BEMG1099B15	B-15	11/02/2009	11/02/2024	IPC + 6.09%	\$265,000	\$55,500
Fixed Income - Ordinary Bond	MEC	BVC	Room	Seventh	BCHB1129B15	B-15	13/12/2012	13/12/2027	IPC + 3.64%	\$500,000	\$200,000
Fixed Income - Ordinary Bond	MEC	BVC	Fifth	Octave	BCHB01139B12	B-12	11/09/2013	11/09/2025	IPC + 3.64%	\$565,000	\$363,030
Fixed Income - Ordinary Bond	MEC	BVC	Sixth	Ninth	BCHB06149B10 BCHB06149B16	B-10 B-16	16/05/2014 16/05/2014	16/05/2024 16/05/2030	IPC + 3.83% IPC + 4.15%	\$590,000	\$186,430 \$162,500
										Total	\$967,460
Codensa S.A. E.S.P. Emissions – Now Enel Colombia											
Fixed Income - Ordinary Bond	MEC	BVC	Second	Fifth	BCOS0139B12 BCOS0139B12	B-12 B-12	15/11/2013 15/11/2013	15/11/2025 15/11/2025	IPC + 4.80% IPC + 4.80%	\$375,000	\$108,600 \$84,740
Fixed Income - Ordinary Bond	MEC	BVC	Sixth	Ninth	BCOS617SE7	E-7	08/06/2017	08/06/2024	6.46 %	\$200,000	\$200,000
Fixed Income - Ordinary Bond	MEC	BVC	Seventh	Tenth	BCOS718SE007 BCOS7189B012	E-7 B-12	11/04/2018 11/04/2018	11/04/2025 11/04/2030	6.74% IPC + 3.59%	\$360,000	\$200,000 \$160,000
Fixed Income - Ordinary Bond	MEC	BVC	Ninth	Tenth second	BCOS9199B10	B-10	07/03/2019	07/03/2029	IPC + 3.56%	\$480,000	\$200,000
Fixed Income - Ordinary Bond	MEC	BVC	Tenth	Tenth third	BCOS120SE4 BCOS1209B7	E-4 B-7	25/08/2020 25/08/2020	25/08/2024 25/08/2027	4.70% IPC + 2.45%	\$500,000	\$250,000 \$250,000
										Total	\$1,453,340

*Figures in millions of Colombian pesos – COP\$

MEC: Colombian Electronic Market

BVC: Colombian Stock Exchange

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1. Glossary

BUSINESS ACTIVITY: Any economically organized activity carried out by a Company for the production, transformation, circulation, administration or custody of goods, or for the provision of services.

POWER PURCHASE AGREEMENT (PPA): Contract between a user or customer and a producer of electric energy for the sale of electricity at a pre-established price and for a pre-established period of time. The contract provides the commercial conditions for the sale of electricity: duration of the contract, point of delivery, date and time of delivery, volume, price and source of energy.

CONNECTION ASSETS: These are the assets required for a generator, user or other transmitter to physically connect to the national transmission system, a regional transmission system, or a local distribution system.

ACQUISITION: Any purchase, leasing, exchange, merger, and in general any type of legal act that involves the acquisition of an asset.

STORAGE: Electricity storage system that allows electricity to be stored and then released when it is useful: this is a technology particularly suited to intermittent energy sources such as solar and wind. The most widely used storage systems are pumped storage hydroelectric plants and the battery market.

SENIOR MANAGEMENT: Key management personnel who have the authority and responsibility to plan, direct and control the activities of the entity, directly or indirectly, including any director or officer (whether executive or not) of the entity.

CAPITAL AMORTIZATION: Amortization is the action of paying part or all of the principal on a debt.

ASIC: It is the Administrator of the Commercial Exchange System, as defined in CREG Resolution 071 of 2006, as modified, added to or replaced from time to time.

BESS - BATTERY STORAGE SYSTEMS: It is the installation of battery groups, with their corresponding connection, cutting and protection equipment, used for the temporary storage of electrical energy and its subsequent delivery to the system. The electronic interface and the required measurement system(s) are also included. Coupled to a wind or solar power plant, it allows overcoming their intrinsic limitations in terms of flexibility and distribution.

ENERGY BAG: Information system, managed by the Commercial Exchange System Administrator, which allows generators and marketers in the wholesale market to execute the exchange of energy offers and demands, hour by hour, so that the Commercial Exchange System Administrator executes the resulting contracts in this system, and liquidates, collects and distributes the corresponding monetary values to the parties and to the transporters.

BONUSES: These securities represent a portion of a loan issued by an issuing entity. Their minimum redemption period is one year and, in return for their investment, the holder will receive interest at an interest rate set by the issuer in accordance with market conditions at the time of the placement of the securities. Due to their characteristics, these securities are considered fixed-income securities.

SECURITIES RATING: It is an independent and professional opinion issued by a securities rating company on the capacity of an issuer to pay the principal and interest on its obligations in a timely manner.

CAM: Central America.

INSTALLED CAPACITY: Maximum authorized output power of generating plants.

RELIABILITY CHARGE: Remuneration paid to a generating agent for the availability of generation assets with the characteristics and parameters declared for the calculation of the ENFICC, which guarantees compliance with the Firm Energy Obligation (OEF) assigned to it in an Auction for the Allocation of Firm Energy Obligations or in the mechanism that takes its place. This energy is associated with the Backup Generation Capacity referred to in Article 23 of Law 143 of 1994 and is the one that can be committed to guarantee users' reliability in the provision of the electric energy service under critical conditions.

ONSHORE/OFFSHORE WIND POWER PLANT: A plant that converts the kinetic energy of wind into electrical energy. The term onshore refers to power plants on land, while the term offshore refers to wind farms built on water surfaces, usually seas or oceans.

PHOTOVOLTAIC POWER PLANT (PV): A power plant made up of a series of modules that convert solar radiation into electrical energy by using the photovoltaic effect. Photovoltaic power plants are divided into two families: “stand-alone” (when they are not connected to a grid and use the energy produced on site), and “grid-connected” (when they are connected to an electrical distribution network).

HYDROELECTRIC POWER PLANT: A hydroelectric power plant is a facility that uses hydropower for the electric power generation.

THERMAL POWER PLANT: A thermal power plant is a facility used to generate electrical energy from the energy released by fossil fuels such as oil, natural gas, coal, wood and uranium nuclei.

DISTRIBUTION CENTER: It is also called a distribution center and corresponds to the set of sectioning and/or transformers, located at the same geographic location of the Medium Voltage (MV) distribution network intended for the supply of energy directly to MT customers or through Low Voltage (LV) networks.

NATIONAL DISPATCH CENTER (NDC): Agency responsible for the planning, supervision and control of the integrated operation of the generation, interconnection and transmission resources of the National Interconnected System.

UNREGULATED CLIENT: For all regulatory purposes, a natural or legal person is a natural or legal person with a maximum demand greater than a value in MW or a minimum monthly energy consumption in MWh, defined by the Commission, for a legalized installation, from which it does not use public electricity transmission networks and uses it on the same property or on adjacent properties. Its electricity purchases are made at prices freely agreed between the buyer and the seller. The current limit is established in CREG Resolution 131 of 1998 and corresponds to 55 MWh/month or with a maximum demand greater than 0.1 MW of power.

REGULATED CLIENT: Customer whose electricity purchases are subject to rates established by the Energy and Gas Regulatory Commission (CREG).

CO₂ FOOTPRINT: Average value of CO₂ that plants emit into the atmosphere when producing a unit of energy (1 kWh).

ENERGY MARKETING OR TRADING: It is the activity consisting of the purchase of electrical energy in the Wholesale Energy Market (MEM) and its sale to end users.

NATIONAL OPERATIONS COUNCIL (NOC): Entity whose main function is to agree on the technical aspects to guarantee that the integrated operation of the National Interconnected System is safe, reliable and economical, as well as to act as the executing body of the Operating Regulations, in accordance with current regulations.

COP, PESOS OR \$: Legal currency of the Republic of Colombia, Colombian pesos.

CREG: Energy and Gas Regulatory Commission. Special administrative unit attached to the Ministry of Mines and Energy, charged by legal mandate with regulating the provision of residential public electricity and combustible gas services as established in Laws 142 and 143 of 1994.

DANE: National Administrative Department of Statistics.

AVAILABILITY OF THE POWER PLANT: Indicator that represents the percentage of time during which a plant can produce electricity in the reference period analyzed.

ELECTRICAL POWER DISTRIBUTION: Activity of transporting electrical energy through a network at voltages lower than 220 kV.

DOLLAR: For the purposes of this report, the dollar is understood to be the legal currency of the United States of America.

DNP: National Planning Department.

TRANSMITTER: Company that issues fixed-income or variable-income securities in the public securities market.

ENFICC: It is the firm energy for the Reliability Charge that refers to the maximum electrical energy that a generation plant is capable of delivering continuously, in low hydrology conditions, in a period of one year, as defined in Resolution 071 of 2006 issued by the CREG, or any regulation that modifies, replaces or adds to it.

POWER GENERATION OR GENERATION: It is the activity of producing electric energy. It is carried out with machines that take advantage of the force of water, air, sunlight or the energetic power of fuels, transforming them into electric energy, in hydraulic or thermal power plants respectively. The energy obtained directly from nature is called primary and that produced with fuels is called secondary.

RENEWABLE ENERGY SOURCES: Energy sources that are continuously regenerated. These include the sun, wind, water resources, geothermal resources, biomass and the sea.

GENERATOR: Natural or legal person that produces electrical energy.

GW: Gigawatt. A measure of electrical power equal to one million kW.

GWh: Gigawatt hour. A unit of electrical energy equivalent to one million kWh.

INFRASTRUCTURE: It refers to the poles and ducts that are part of the electrical distribution networks.

LAW 142 OF 1994: This corresponds to the Special Law on Residential Public Services, which stipulates the duties and rights of both the clients and the Residential Public Service Companies for the provision of the service.

LICENSE: Any expression made by a state authority to permit the performance of certain acts or activities, including, but not limited to, the granting of industrial property rights such as trademarks, patents, exploitation permits or other developments; environmental licenses; construction licenses, mining licenses, among others.

KW: Kilowatt. A unit of electrical power equal to 1,000 watts.

KWh: Kilowatt hour. A measure of electrical energy over time that corresponds to kW per hour.

WHOLESALE ENERGY MARKET (MEM): Set of information exchange systems between generators and marketers of large blocks of electrical energy in the National Interconnected System, to carry out long-term and exchange-based energy contracts on defined quantities and prices, subject to the Operating Regulations and other applicable regulations.

LONG-TERM MARKET: Energy contract market in which generators and marketers freely agree on quantities and prices for the purchase and sale of electric energy for periods longer than one day.

UNREGULATED MARKET: Comprised of non-regulated users, that is, those consumers who, thanks to exceeding a consumption limit, can freely negotiate the electricity supply rate with the marketer of their choice. This type of user is called "non-regulated" precisely because their rates are not regulated by the Energy and Gas Regulatory Commission (CREG), but are agreed upon through a negotiation process between the consumer and the marketer.

REGULATED MARKET: System in which customers participate and the rate for all charges is calculated and regulated by the CREG.

MME: It is the Ministry of Mines and Energy or the government entity that takes its place.

MW: It is a megawatt or the unit of electrical power equivalent to 1,000 kW or 1,000,000 watts.

IFRS: It refers to the International Financial Reporting Standards, as adopted in Colombia by Law 1314 of 2009, or regulations that modify or add to it.

VOLTAGE LEVEL: For the residential public electricity service, the following voltage levels are defined, to one of which the measuring equipment can be connected, directly or indirectly. The Regional Transmission and/or Local Distribution systems are classified by levels, based on the nominal operating voltage, according to the following definition:

Level 4: Systems with nominal voltage greater than or equal to 57 kV

Level 3: Systems with nominal voltage greater than or equal to 13.9 kV and less than 56.9 kV

Level 2: Systems with nominal voltage greater than or equal to 1 kV and less than 13.8 kV

Level 1: Systems with nominal voltage less than 1 kV

FINANCIAL OBLIGATIONS: These are the sub-accounts that represent obligations for financing operations that the entity enters into with financial institutions and other non-related entities, and for the issuance of financial debt instruments. They also include the accruals and financial costs associated with said financing and other obligations for financial derivatives.

OEF: These are Firm Energy Obligations that bind a generator according to its offering to the system, based on its capacity to produce firm electrical energy when the Stock Market Price is higher than the Scarcity Price.

OFF-BALANCE SHEET OPERATIONS: Any material transaction that is not disclosed in the Company's financial statements.

GOVERNING BODIES: Governing bodies shall be understood to include the Board of Directors, the shareholders' meeting, members of Senior Management, investment committees, management committees, among others.

RELATED PARTIES: It is a person or entity that is related to the entity that prepares its financial statements (in this standard it is called "The reporting entity").

- (a) A person or a close relative of that person is related to a reporting entity if that person:
 - i) exercises control or joint control over the reporting entity;
 - ii) exercises significant influence over the reporting entity; or
 - iii) is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.
- (b) An entity is related to a reporting entity if any of the following conditions apply to it:
 - i) The entity and the reporting entity are members of the same group (meaning that each of them, whether parent, subsidiary or another subsidiary of the same parent, are related parties to each other).
 - ii) The entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - iii) Both entities are joint ventures of the same third party.
 - iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - v) The entity is a post-employment benefit plan for the benefit of employees of the reporting entity or a related entity of the reporting entity. If the reporting entity itself is a plan, the sponsoring employers are also related parties of the reporting entity.
 - vi) The entity is controlled or jointly controlled by a person identified in (a).
 - vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
 - viii) The entity, or any member of the group of which it is a part, provides key management personnel services to the reporting entity or the parent of the reporting entity.

TECHNICAL ENERGY LOSSES: Losses that occur in networks, connections, lighting, meters, transformers and other equipment installed in distribution networks.

NON-TECHNICAL ENERGY LOSSES: Energy that is lost in a marketing market for reasons other than the transportation and transformation of electrical energy.

SHORTAGE PRICE: It is the value defined by the CREG and updated monthly that determines the level of the Stock Market Price from which the OEF become payable and constitutes the maximum price at which this energy is remunerated.

DISTRIBUTION NETWORK: Set of elements used for the transformation and transportation of electrical energy to the point of delivery to the customer.

BUSINESS RESTRUCTURING: Process by which one or more of the following assumptions occur (i) a company transforms its business model, which may sometimes entail modifications to the corporate structure or entities that make up the same business group or (ii) when the entities that make up the company or the business group of which a Company is part proceed to organize themselves differently, or are added or eliminated, so that the business structure of which the company is part is altered.

RES: Acronym for Renewable Energy Sources.

CONTINGENT LIABILITY: IAS 37 (International Accounting Standard) defines contingent liabilities as the accounting reflection of a contingent obligation, and is therefore synonymous. In this sense, a contingent liability is:

- (a) A possible obligation, arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not entirely within the entity's control; or

(b) A present obligation, arising from past events, which has not been recognized in the accounts because:

- i) It is not likely that an outflow of resources embodying economic benefits will be required to satisfy it; or
- ii) The amount of the obligation cannot be measured with sufficient reliability.

MARKET RISK: The possibility that a company will incur losses associated with the decrease in the value of its investments due to variations in their price.

SAIDI: Energy Service Quality Indicator that measures the total duration in hours of energy supply interruption events that each user perceives on average during an analyzed period of time.

SAIFI: Energy Service Quality Indicator that indicates the total number of events perceived on average by all users during an analyzed period of time.

NATIONAL INTERCONNECTED SYSTEM (NIS): It is the system composed of the following elements connected to each other: the generation plants and equipment, the national interconnection network, the regional and interregional transmission networks, the distribution networks, and the electrical loads of the users.

LOCAL DISTRIBUTION SYSTEM (LDS): Electric power transmission system composed of a set of lines and substations, with their associated equipment, which operate at voltage levels 3, 2 and 1 and are used to provide the service in a marketing market.

NATIONAL TRANSMISSION SYSTEM (NTS): It is the interconnected system of electric power transmission composed of the set of lines, with their corresponding connection modules, which operate at voltages equal to or greater than 220 kV.

REGIONAL TRANSMISSION SYSTEM (STR): Electric power transmission system composed of the Connection Assets of the Network Operator (OR) to the STN and the set of lines, equipment and substations, with their associated equipment, that operate at Voltage Level 4. The STRs may be made up of the assets of one or more network operators.

SITUATIONS IN WHICH IT IS UNDERSTOOD THAT THERE HAS BEEN A CHANGE OF CONTROL OF THE ISSUER: Control of an issuer is deemed to have been lost when investors do not meet all of the following elements:

- (a) Power over the investee;
- (b) Exposure, or right, to variable returns/dividends arising from its involvement in the investee; and
- (c) Ability to use its power over the investee to influence the amount of the investor's returns/dividends.

SSPD: Superintendence of Public Residential Services.

CAPACITY AUCTIONS: New market created to guarantee long-term price indicators and conditions of applicability of the electrical system in line with decarbonization objectives. The mechanism introduces remuneration for those suppliers of electrical capacity that undertake to maintain or, if necessary, to make available the capacity of the electrical system.

REGULATED AUCTIONS: Auctions for the long-term purchase and sale of electricity, usually held for distribution companies that purchase electricity on behalf of regulated users. In some cases, they can be extended to free consumers or customers.

SECURITIES RATING COMPANY (SCV): Entity specialized in the study of risk that issues an independent opinion on the credit quality of an issue of securities (securities rating).

FEE: It is the value resulting from applying the legally authorized subsidy or contribution factor to the Unit Cost of Provision of the Service.

REMOTE MEASUREMENT: Set of elements that allow remote interrogation of the measuring equipment through a wired, wireless, cellular, or other communications system.

ENERGY TRANSITION: The current energy transition is the passage from the use of non-renewable energy sources to renewable sources, and is part of a broader transition towards sustainable economies through the use of renewable energy, the adoption of energy-saving techniques and sustainable development.

UPME: It is the Mining and Energy Planning Unit or the government entity that takes its place.



2. Part One – General aspects of the operation

2.1. Description of the issuer's business purpose

Enel Colombia S.A. E.S.P. is the result of the merger process by absorption by Emgesa S.A. E.S.P. of the companies Codensa S.A.S. E.S.P., Enel Green Power Colombia S.A.S. E.S.P. and ESSA 2 SpA, owner of the Enel Green Power companies in Central America.

Enel Colombia S.A. E.S.P. is a commercial, joint-stock company, of the anonymous type, incorporated as a public utility company in accordance with the provisions of Law 142 and 143 of 1994, as provided by applicable regulations, its acts and contracts are governed by the rules of private law. Its main activity is the generation, distribution, marketing and storage of electric energy in accordance with Law 143 of 1994 and the regulations that regulate, add to, modify or repeal it, and all types of activities directly, indirectly, complementary or auxiliary to them, as well as carrying out all activities related to the provision of public services in general that are similar, connected, complementary and related to the provision of public services in general.

Its framework of action is governed by laws 142 and 143 of 1994, the regulations issued by the Energy and Gas Regulatory Commission, by the Ministry of Mines and Energy and other competent authorities.

• Main economic activity of Enel Colombia S.A. E.S.P. subsidiaries

ENEL X COLOMBIA S.A.S. E.S.P.—The Company's corporate purpose shall be the traditional and/or digital marketing of electric energy and may, among other things: a) Acquire and develop assets of any nature, movable or immovable, tangible or intangible, that are necessary for the development of the company's business; b) Sell, lease, encumber, and manage the company's assets; c) Issue, draw, accept, endorse, insure, discount, and negotiate in general, securities and any kind of individual or collective credits; d) Enter into all kinds of state and private law contracts that are suitable for achieving the company's purposes; e) Become a part, subject to the laws and bylaws, of other companies, to facilitate or expand or complement the company's business, either by subscribing to or acquiring shares or stocks in them with the intention of permanence or merging with them; f) Enter into participation contracts, either as an active or inactive participant, consortia, temporary business unions and any other lawful form of business collaboration; g) Participate as a partner or shareholder in other companies, including credit institutions. h) Enter into or execute, in general, all lawful acts or contracts that are necessary for the development of the Company's corporate purpose.

ENEL X COLOMBIA S.A.S. E.S.P.—The Company may carry out any lawful commercial or civil activity. In particular, the Company's corporate purpose shall be the traditional and/or digital marketing of electric energy and may, among other things: a) Acquire and develop assets of any nature, movable or immovable, tangible or intangible, that are necessary for the development of the company's business; b) Sell, lease, encumber, and manage the company's assets; c) Issue, draw, accept, endorse, insure, discount, and negotiate in general, securities and any kind of individual or collective credits; d) Enter into all kinds of state and private law contracts that are suitable for achieving the company's purposes; e) Become part, subject to the laws and bylaws, of other companies, to facilitate or expand or complement the company's business, either by subscribing to or acquiring shares or stocks in them with the intention of permanence or merging with them; f) Enter into participation contracts, either as an active or inactive participant, consortia, temporary business associations and any other lawful form of business collaboration; g) Participate as a partner or shareholder in other companies, including credit establishments. h) Enter into or execute, in general, all lawful acts or contracts that are necessary for the development of the Company's corporate purpose.

COLOMBIA ZE S.A.S.—The Company may carry out any lawful commercial or civil activity. In particular, the Company may: A) Execute public lighting projects for the development of modernizations, administrations, operation and maintenance, expansions, remote management, inventory taking, photometric designs, supervision, among others; under the different joint modalities forming strategic alliances. B) Develop electrical engineering projects in low, medium and high voltage, special lighting projects, architectural lighting and Christmas lighting, energy storage projects and renewable energies through participation in public and private tenders or competitions, entering into contracts with state, mixed economy or

private entities or companies. C) Design, develop, maintain, build and assemble all types of electrical installations in industrial and/or commercial and/or residential areas and/or free trade zones. D) Market electrical materials, provide conceptual, basic and detailed engineering services, such as consulting, studies, supervision and project supervision; development and sale of renewable energy projects, energy intelligence software, operation and maintenance of public service systems. E) Develop and implement new products and services associated with the needs of the public and private sectors, through: 1) The use of existing public lighting infrastructure to leverage innovation and technology projects (smart cities); 2) Urban development projects such as installation and maintenance of traffic lights, traffic signals, bus stops and advertising and parks, among other urban spaces. 3) Implementation of Energy as a Service models, demand response, increased reliability for industrial clients nationwide. F) Carry out all legal acts and operations that are necessary or useful for the development of its corporate purpose, or are related to it. G) Acquire and develop assets of any nature, movable or immovable, corporeal or incorporeal, that are necessary for the development of social business; H) Alienate, lease, encumber, and manage social assets; Or Issue, draw, accept, endorse, insure, discount, and negotiate in general, securities and any kind of individual or collective credits; J) Enter into all kinds of state and private law contracts that are suitable for achieving social purposes; K) Become part, subject to the laws and statutes, of other companies, to facilitate or expand or complement the social enterprise, either by subscribing or acquiring quotas or shares in them with the intention of permanence or merging with them; L) Enter into participation contracts, either as an active or inactive participant, consortia, temporary joint ventures and any other lawful form of business collaboration; M) Participate as a partner or shareholder in other companies, including credit institutions. N) Enter into or execute, in general, all acts or contracts that are necessary for the development of the Company's corporate purpose.

BOGOTA ZE S.A.S. -The Company's main purpose will be any lawful activity. In particular, the Company may carry out any acts related to electric and sustainable mobility in Colombia and abroad. It may also participate in public or private selection processes and incorporate companies or participate in them.

USME ZE S.A.S. -The Company's main purpose will be any lawful activity. In particular, the Company may: i) Sign and execute the concession contract(s) subject to the abbreviated selection process No. TMS.A.-S.A.M-14-2020 of Transmilenio S.A. ii) Sign and execute any Concession Contract in Colombia and abroad iii) Carry out any acts related to electric and sustainable mobility in Colombia and abroad; iv) Carry out any activity related to public transport in Colombia and abroad.

FONTIBÓN ZE S.A.S. -The Company's main purpose will be any lawful activity. In particular, the Company may: i) Sign and execute the concession contract(s) subject to the abbreviated selection process No. TMS.A.-S.A.M-14-2020 of Transmilenio S.A.; ii) Sign and execute any Concession Contract in Colombia and abroad; iii) Carry out any acts related to electric and sustainable mobility in Colombia and abroad; iv) Carry out any activity related to public transport in Colombia and abroad.

CARTAGENA CENTRAL PORT COMPANY S.A. -The main purpose of the Company is the following activities: 1. The investment, construction and maintenance of public or private docks and ports, their administration and operation, the development and exploitation of multipurpose docks and ports, in accordance with the law. 2. To act as a port operator in loading and unloading activities, mooring, unmooring, permanence of vessels or naval artifacts in dock or port, storage in docks or ports and other services directly related to port activity, and to allow the provision of services by other port operators. In development of the main purpose stated above, the company may: A). Associate with other port companies or holders of special authorizations referred to in article 4 of Law 01 of 1891, on a temporary or permanent basis, for the purpose of facilitating the use of common use marine areas adjacent to the port by carrying out works such as: cleaning, dredging, filling and ocean engineering works and, provide the services of common benefit that are necessary. B). Promote the creation of other companies, with any corporate purpose, by a single act or by successive subscription, which may operate anywhere in the country or abroad, participating in its share capital or receiving in exchange the benefits of the creation process as a promoter entity. C). Buy, sell or establish companies, branches or agencies in Colombia or abroad, with any corporate purpose, participating in the share capital by capital contribution or receiving shares in exchange for technology contributions. D). Buy, sell, rent movable and immovable property. E). Buy, sell, import, export, acquire or obtain under any title and use all kinds of goods or services. F). Enter into contracts of sale, exchange, lease, usufruct, loan and antichresis on real estate. G). Give to, or receive from, its shareholders, parent companies, subsidiaries, and third parties' money in loan; enter into insurance, transportation, joint account contracts, contracts with banking and/or financial

entities. H). Direct participation, or as an associate, in the business of manufacturing, production, distribution, marketing and sale of metal articles, fuels, oils, lubricants, hydrocarbons and their derivatives, plastic, paper, cardboard, glass, rubber, or combinations thereof. I). The administration of credit rights, securities, active or passive credits, money; bonds, stock market securities, shares and quotas or interest in commercial companies owned by the partners of this company, or by third parties, natural or legal persons. J). Carry out the studies and procedures necessary for all of the above. K). Exploit trademarks, trade names, patents, inventions or any other intangible asset provided that they are related to the main object. L). To issue, accept, endorse, collect and pay all kinds of securities, negotiable instruments, shares, executive titles and others. M). To participate in public and private tenders. N). Likewise, in the development of the same, the company may execute all acts or contracts that are convenient or necessary for the full fulfillment of its corporate purpose and that are directly related to the aforementioned purpose.

ENEL FOUNDATION. -The Foundation's objective is to strengthen ENEL COLOMBIA S.A. E.S.P.'s Corporate Social Responsibility towards the community, for which it will promote and establish self-sustaining projects and carry out cultural, educational and social programs that strengthen community social development. Its scope of action is limited to the entire Colombian territory, with emphasis on the areas of influence of ENEL COLOMBIA's operations.

EGP FOTOVOLTAICA LA LOMA S.A.S.- The Company's purpose will be the development of the following activities: A) The promotion of photovoltaic solar generation facilities. B) All commercial or civil activities, the installation, maintenance and sale of these equipment or the energy produced by them. C) Acquire all types of infrastructure, related to its corporate purpose, existing, or plan, build, operate, maintain and commercially exploit them, as well as vehicles, machinery or others for the performance of the corporate purpose. D) Acquire, give, lease and encumber under any title, the movable or real estate property of the company, when these operations are necessary or convenient to appropriately develop its corporate purpose. E) Carry out loan and discount operations, giving and receiving real or personal guarantees; open, operate and cancel bank accounts or savings accounts; issue, endorse, accept and guarantee negotiable instruments and, in general, negotiate all kinds of credit documents, whether civil or commercial; F) Request, register, acquire or possess in any way, use, enjoy and exploit trademarks, designs and brand names, patents, inventions and procedures; use technologies and registered trademarks, own and third party in development of its corporate purpose G) Participate as a shareholder or partner in companies with an equal, similar, related or complementary corporate purpose, H) In general, enter into or execute, on its own account or on behalf of third parties, any or all acts or contracts, civil or commercial, main or guarantee, or of any other nature, including public and private tenders or merit contests or direct contracting, directly related to the corporate purpose and that is considered necessary or convenient to carry out in said purpose I) The direct organization and execution of projects for electronic and electrical systems, primary and secondary electrical distribution networks, both rural and urban, industrial networks, construction of residential and commercial networks, lighting, high voltage, electrical regulation, power system, electronic switching systems, electronic security, maintenance of substations, low voltage cells and related equipment and accessories, engineering of automatic and industrial control equipment, industrial equipment; J) Enter into all types of contracts, civil, commercial, labor, industrial or financial acts, typical or atypical, that are convenient for its own purposes, enter into partnership contracts and acquire shares or interests in companies, split up, merge with other companies that have the same or similar purpose, absorb them or be absorbed by them, all insofar as it is directly related to the corporate purpose and to promote its full development, including all those determined by Laws 142 and 143 of 1994 and the corresponding Creg and CRA Resolutions.

GUAYEPO SOLAR S.A.S. -The Company may carry out any lawful commercial or civil activity in Colombia and abroad, including but not limited to the following activities: a) The development of new projects that involve the use of non-conventional sources of energy, including but not limited to technological research and development or formulation and preliminary research, technical, financial, economic and environmental studies, acquisition of equipment, elements, machinery, assembly and operation thereof, b) The research, investment and development of clean technologies for the production of energy and projects that use said technologies for the generation of energy, c) The planning, projection, development, execution, management, operation and maintenance of all types of electrical infrastructure and/or electrical systems, d) Research and development activities, consulting and assistance in the energy sector. for the development of its corporate purpose, the company may carry out the activities listed below and those that are related or complementary to it and that have a means-to-end relationship with the latter: a) Investment in real estate businesses of any kind, b) The representation of foreign and national houses, the marketing, placement and sale of machinery, equipment, plants,

products and articles, the promotion and installation of industries and other activities inherent and proper to commercial representation, in development of the aforementioned activities, the company may (i) Intervene in the acquisition and sale of financial assets or real estate securities, (ii) Participate in all kinds of companies, whatever their purpose, through the payment of capital contributions or through the subscription or payment of shares or participations, (iii) Their sale, exchange, and liens or accept pledges, (iv) Take money in loan with or without interest or under any title give as collateral its movable or immovable property to support its own active or passive credit operations, such as bank accounts, (v) Take out insurance policies that allow it to obtain the funds and other assets necessary for the development of the company and (vi) Enter into or carry out other types of acts or businesses related to, preparatory to or accessory to the above, and other contractual operations necessary to develop its corporate purpose, such as all civil, commercial and administrative acts that are related from means to end with its corporate purpose, and all those that have the purpose of exercising its rights and fulfilling legal, judicial or extrajudicial obligations, derived from the activities developed by the company; (d) Enter into with insurance companies any type of operations related to the protection of assets owned by it, third parties and that it manages in development of its corporate purpose, e) In general, carry out all acts that are related to the existence and activity of the company, and f) Any lawful business in accordance with the law. The company may carry out, in general, all acts, contracts, businesses and operations, of any nature, related to the aforementioned object, as well as any similar, related or complementary activities or that facilitate or develop the purpose of the company. paragraph. The company may not commit itself in its own name or with its assets as guarantor or surety of the obligations of third parties or of the partners themselves, unless it brings it some benefit, which will be decided by the general meeting of shareholders by unanimous vote.

LATAMSOLAR FOTOVOLTAICA FUNDACIÓN S.A.S. -The Company's purpose will be to develop the following activities:

a) The promotion of photovoltaic solar generation facilities. b) All activities of a commercial or civil nature. The installation, maintenance and sale of these equipment or the energy produced by them. c) Acquire all types of existing infrastructure related to its corporate purpose or plan, build, operate, maintain and commercially exploit them, as well as vehicles, machinery or others for the performance of the corporate purpose. d) Acquire, give, lease and encumber under any title the movable or real estate property of the company, when these operations are necessary or convenient to appropriately develop its corporate purpose. e) Carry out loan and discount operations, giving and receiving real or personal guarantees; open, operate and cancel bank accounts or savings accounts; issue, endorse, accept and guarantee negotiable instruments and, in general, negotiate all types of credit documents, whether civil or commercial; f) request, register, acquire or possess in any way, use, enjoy and exploit trademarks, designs and brand names, patents, inventions and procedures; use technologies and registered trademarks, own and others' in development of its corporate purpose g) Participate as a shareholder or partner in companies with an equal, similar, related or complementary corporate purpose; h) In general, enter into or execute, on its own account or on behalf of third parties, any or all acts or contracts, civil or commercial, main or guarantee, or of any other nature, including public and private tenders or merit-based competitions or direct contracting, directly related to the corporate purpose and that is considered necessary or convenient to carry out for said purpose; 1) The direct organization and execution of projects for electronic and electrical systems, primary and secondary electrical distribution networks, both rural and urban, industrial networks, construction of residential and commercial networks, lighting, high voltage, electrical regulation, power systems, electronic switching systems, electronic security, maintenance of substations, low voltage cells and related equipment and accessories; engineering of automatic and industrial control equipment, industrial equipment; 1) Enter into all types of contracts, civil, commercial, labor, industrial or financial acts, typical or atypical, that are convenient for its own purposes, enter into partnership contracts and acquire shares or interests in companies, split up, merge with other companies that have the same or similar purpose, absorb them or be absorbed by them, all insofar as it is directly related to the corporate purpose and to promote its full development, including all those determined by laws 142 and 143 of 1994 and the corresponding CREG and CRA resolutions.

ATLANTIC PHOTOVOLTAIC S.A.S. E.S.P. -The Company's main purpose will be the generation and marketing of electric energy in accordance with Law 143 of 1994 and the regulations that complement, regulate, add to, modify or repeal it, and all types of activities related to: a) The promotion, development, construction, operation and maintenance of renewable technology power plants. The production of process management and control systems, as well as the provision of engineering services of all types of consulting and innovation, including the installation, development, incorporation and maintenance of all types of industrial, technological and service equipment, aimed at any sector. b) The construction and operation of all types of works and assemblies, especially civil works and facilities for the generation and distribution

of energy, as well as the operation, management, conservation, repair and maintenance thereof, whether or not related to renewable energy, the performance of civil and commercial acts and the provision of services directly or through third parties, relating to engineering or construction. The company may carry out any lawful commercial or civil activity, as well as the design, structuring and construction of engineering, environmental and social development projects, water and sewer works, roads, renewable energy, sustainable environmental solutions and the provision of public services. c) The import, exploitation, purchase, sale and leasing of equipment and machinery of all kinds. d) The provision of technical advisory services in the area of engineering and architecture, the performance of studies, research and engineering works, especially civil engineering. e) The alienation and acquisition of shares, interests or participations in commercial or civil companies that have any relation to the purpose of the company. f) The acquisition, sale and leasing of all kinds of movable or immovable property that are necessary for the fulfillment of the corporate purpose, without in any case said acquisition constituting commercial speculation. (g) Obtaining loans or financing for any of the activities set forth in this corporate purpose, without limitations as to amounts, and being able to subscribe to, guarantee and endorse all types of credit instruments and other commercial documents. (h) Granting all types of guarantees for loans, exclusively for its own benefit or for the benefit of persons with whom the company has professional relations. (i) The company may provide, receive and contract all types of technical, administrative, operational, consulting and supervision services and assistance, including human resources services, consulting in commercial, financial, fiscal, accounting, scientific research and general administration matters, to both natural and legal persons, national or foreign. (j) The company may receive and grant loans or credits with or without personal or real guarantee, and endorse or acquire all kinds of negotiable instruments or other debt instruments, including obligations in accordance with the law, as well as obtain insurance and bonds and grant all kinds of personal or real guarantees to guarantee its own or third party obligations. (k) Import, export, act as an intermediary, exchange, contract, buy, sell, negotiate, distribute, market, deliver, prepare, manufacture, assemble, repair, process, finish, pack or prepare for the market, goods, articles, merchandise, products and materials of any origin. (l) Representation as an agent, intermediary or commission agent, consignee, representative or agent of natural or legal persons, national or foreign. (m) Promotion, development, elaboration, promotion, acquisition, alienation, import, and export of all kinds of software and information technology. n) Contract all kinds of commercial services, accept or confer commissions, as well as register, acquire, use or dispose of by any legal title all patents, trademarks, trade names, options and preferences, industrial property rights, and copyrights both in Colombia and abroad. o) The Company may be jointly and severally obligated with third parties and guarantee all kinds of their obligations and its own by means of a guarantee, bond, pledge, mortgage, trust or any other legal means. p) Enter into, make and grant contracts of any nature with natural or legal persons, associations, companies, municipalities, departments of the nation or entities thereof, as well as the construction and development of all kinds of works and provision of services and technological activities and administrative and related solutions. q) Be able to arrange and enforce in public or private contracting processes, tenders, invitations from state or private entities, direct contracts and in general all kinds of contracting at a national or international level using the means, assets and professional and/or technical experience of the parent companies, shareholders or related companies of the Company. r) Acquire, transfer and negotiate shares, equity interests, bonds, obligations, certificates of participation of all kinds of commercial and civil companies and non-profit entities, both national and foreign, trusts as well as concessions and franchises, related to the corporate purpose of the company. s) Represent in Colombia or abroad, as a commission agent, intermediary, representative or agent, all kinds of companies, negotiations or national or foreign persons. t) Accept and grant concessions and franchises, as well as carry out the registration, invention, uses, transfer, assignment and authorization of use, as the case may be, of trademarks. (u) The execution of all acts and the conclusion of contracts and agreements, whether in commercial, civil, labor, administrative or any other matter, which are directly or indirectly related to the corporate purposes or which are a consequence thereof. (v) The acquisition, use, sale, transfer, exploitation and registration in its own name or on behalf of others, and under any title, of all kinds of patents, permits, privileges, inventions, improvements, processes, franchises, trademarks, trade names, industrial designs or models, designations of origin, notices and copyrights related to its corporate purpose, as well as providing or receiving technical assistance of any kind, and obtaining from or from third parties licenses for the exploitation of said patents, permits, privileges, inventions, certificates of invention, improvements, processes, franchises, trademarks, trade names, industrial designs or models,

designations of origin and notices. The company may carry out, in general, all operations, of any nature whatsoever, related to the aforementioned object, as well as any similar, related or complementary activities or those that facilitate or develop the company's trade or industry.

LATAMSOLAR ENERGÍAS RENOVABLES S.A.S – Corporate purpose: The Company's main purpose shall be any lawful activity. In particular, the Company may: i. Develop the activity of generating electric power. ii. Develop projects that involve the use of non-conventional sources of energy, including but not limited to technological research and development or formulation and preliminary research, technical, financial, economic and environmental studies, acquisition of equipment, elements, machinery, assembly and operation of these. iii. Research, investment and development of clean technologies for the production of energy and projects that use said technologies for the generation of energy. iv. Planning. Projection, development, execution, management, operation and maintenance of all types of electrical infrastructures and/or electrical systems, v. Research and development activities, advice and assistance in the energy sector. For the development of its corporate purpose, the company may carry out the activities listed below and those that are related or complementary to it and that have a means-to-end relationship with the latter: a) investment in real estate businesses of any kind. b) the representation of foreign and national companies, the marketing, placement and sale of machinery, equipment, plants, products and articles, the promotion and installation of industries and other activities inherent and specific to commercial representation. In the development of the aforementioned activities, the company may (i) intervene in the acquisition and sale of financial assets or real estate securities, (ii) participate in all types of companies, whatever their purpose, through the payment of capital contributions or through the subscription or payment of shares or participations, (iii) their sale, exchange, and liens or accept pledges, (iv) take money on loan with or without interest or under any title give as collateral its movable or immovable property to support its own active or passive credit operations, such as bank accounts, obtaining letters of credit, (v) take out insurance policies that allow it to obtain the funds and other assets necessary for the development of the company and (vi) celebrate or carry out other types of acts or businesses related, preparatory or accessory to the above, and other contractual operations necessary to develop its corporate purpose such as all civil, commercial and administrative acts that are related from means to end with its corporate purpose, and all those that have as their purpose the exercise of its rights and fulfill its obligations. legal, judicial or extrajudicial, arising from the activities carried out by the company; d) enter into any type of operation with insurance companies related to the protection of property owned by it, third parties and which it manages in the development of its corporate purpose,(e) in general, carry out all acts that are related to the existence and activity of the company, and (f) any lawful business in accordance with the law. the company may carry out, in general, all acts, contracts, businesses and operations, of any nature, related to the aforementioned object, as well as any similar, related or complementary activities or those that facilitate or develop the purpose of the company. paragraph. the company may not commit itself in its own name or with its assets as guarantor or surety of obligations of third parties or of the shareholders themselves, unless it brings it some benefit, which will be decided by the general meeting of shareholders by unanimous vote.

Regarding the operating segments, this information is disclosed in the consolidated financial statements, in the policy section: Section 3.1.21, note 44 "Operating Segments".

2.1.1. Evolution of the business plan in the short, medium and long term

As a business plan, we are focused on continuing to develop the challenges posed in Enel Colombia's strategic vision and the commitment to the energy transition. The main challenges have been defined under the following fundamental axes:

- Regarding the management of the energy portfolio, one of the company's strategic objectives is to guarantee the contracting of its generation assets in the medium and long term, which is why for the years 2023, 2024 and 2025 the portfolio is contracted at 100%, 98% and 97% respectively, said commercial agreements are agreed with clients in the Non-Regulated and Wholesale markets. To maintain these contracting levels over time, the company provides continuous and comprehensive support to its clients, through strategies such as: training in renewable energy and the circular economy, on-site visits, business strengthening seminars and energy efficiency, among others, thus achieving added value and ensuring that clients find in Enel Colombia a strategic and reliable partner to manage their energy needs.

- Management at the generating plants is focused on meeting standards for the continuous provision of service, supported by the use of technological and computer tools, thus improving the reliability of the main equipment to meet the requirements of the network operator, satisfying the demand of the National Interconnected System.

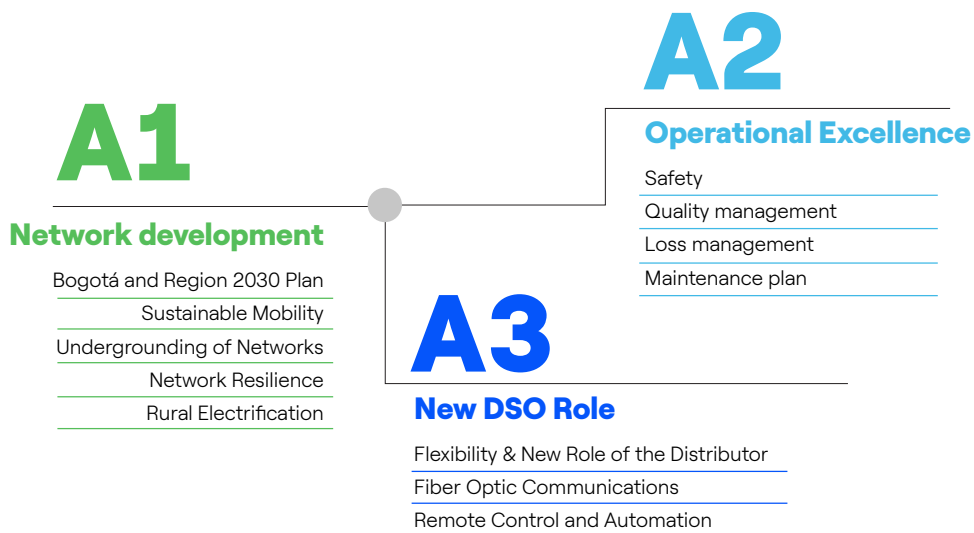
The main areas of work for each of the areas are presented below:

- Health, safety, environment and quality: We will continue to search for safe facilities to work in, reinforcing the intrinsic safety of equipment and facilities through the Intrinsic Safety project. In the environmental area, strategies will be generated in the Net Zero 2040 commitment. Finally, we will continue to promote a culture of quality and improve processes.
- Improvement in operation and maintenance: through innovation, we seek continuous improvement in the generation process using digital tools, identifying opportunities for increased efficiency in order to promote sustainable plants.
- High-impact projects will be carried out on the reliability of the operation of the generation plants, continuing with the modernization of main equipment and necessary maintenance to ensure the availability of the units to meet the commitments made.

The growth and, in general, the expansion of electricity generation through non-conventional renewable energies is a task that requires the support of multiple sectors and the coordination of internal and external actors to enable conditions that allow the fulfillment of action plans. In this sense, great efforts are made to achieve timely coordination and effective management of authorities, suppliers and work teams.

Energy networks leverage socioeconomic development, and our customers' expectations are increasingly demanding in terms of service reliability, efficiency and operational excellence, and locally in an environment of economic and infrastructure development, our management of electrical networks becomes the support and enabler of the Bogotá Region model with great additional growth opportunities, all of which marks and guides the establishment of the three strategic priorities of network management, its initiatives and deployment plans:

Network development



• **Network development**

- » Bogotá Region 2030: Expansion of our infrastructure to meet demand by executing 5 new S/E [2024-2026] to accompany the growth of the city and the Region.
- » Sustainable mobility: We synergistically support the District in its electric mobility development works, carrying out renovations and expansions in substations, installing new networks and moving high-voltage, medium-voltage and low-voltage electrical networks in advance.
- » Burial of Networks: We continue to support the urban development of the City, complying with the new P.O.T. of Bogotá 2022 – 2035.

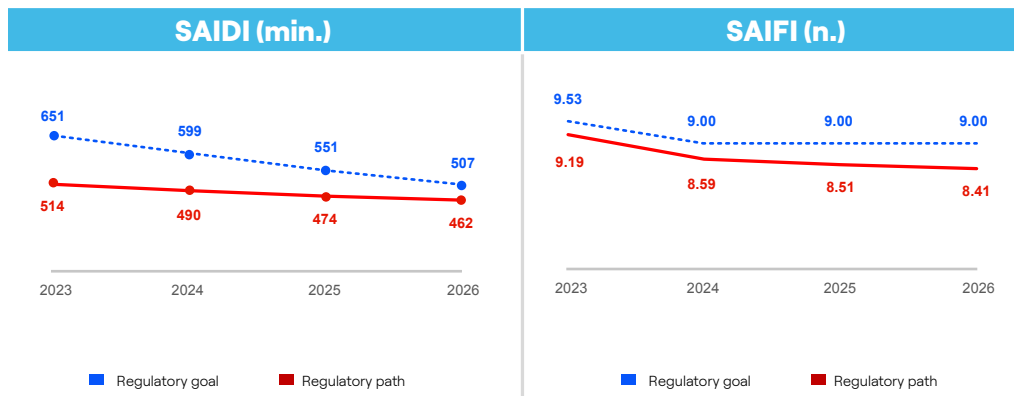
• **Operational Excellence:**

| **Accidentality**

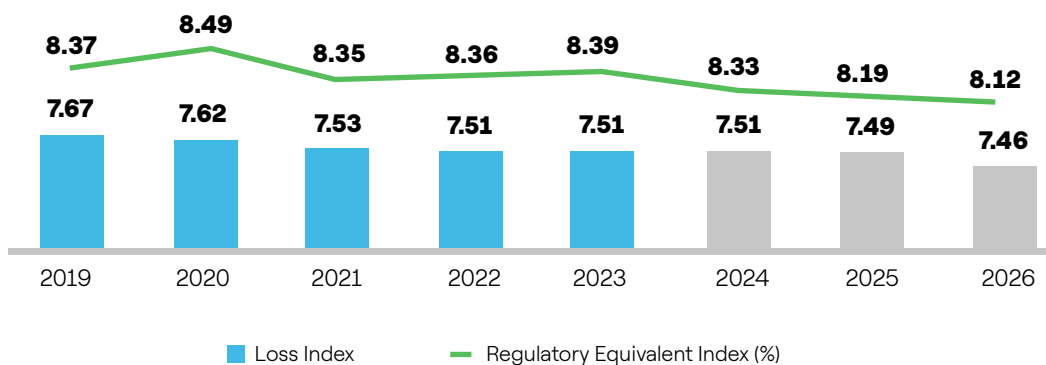
0 Fatal Accidents since 2019

0 Own Personnel Accidents since 2012

- **Quality of Service:** Execution of projects focused on improving the quality of service, meeting the goals established by the regulator.



• **Energy losses**



Loss-based activities focused on maintaining the index, achieving efficiency in the face of losses recognized by the regulator.

- **New DSO Role (2/2) that enables the energy transition model:**

- » Network flexibility: We are evolving towards the smart grid by combining the traditional with new business models.
- » Fiber Optics and Telecommunications: Modernization of communication systems towards the Smart Grids model.
- » Remote control and automation: For efficient management of our network.
- » Smart Metering: We continue in the primary phases of technology installation and testing.

TOTAL CAPEX NETWORK MANAGEMENT Dx 3Y

3,4Bn COP

(+11% vs. Previous Plan 2023–25)

Regarding marketing, our business plan is based on maintaining our leadership position in the sale of energy in Bogotá, promoting 5 fundamental pillars:

1. Reposition the business and asset portfolio through an integrated model.
2. Increase economic results in a sustainable way that minimizes risk and improves indebtedness.
3. Promote increased consumption of decarbonized electric energy among clients in Colombia, leveraged by the offer of value-added products.
4. Focus our processes on providing a positive customer experience, prioritizing their needs, building long-term relationships and supported by our technological platforms.
5. Strengthening care for people, commitment to life and the environment.

In the residential segment, the strengthening of the current portfolio of products and services, the consolidation of new business models, the implementation of customer knowledge and loyalty programs, the strategic deployment for the reduction of claims, the acquisition of new technological tools to achieve operational efficiencies and strengthen Omnichannel with two major fronts: digitalization and self-management.

The business segment developed a relational strategy with clients to leverage the positioning of electrical and photovoltaic projects and response to demand at a national level, as well as the sale of megaprojects. Likewise, actions were taken to leverage customer satisfaction through attention on different digital channels and the implementation of a simple language model that improves understanding and clarity of communications for clients.

From the Government segment, the main lines of action are the expansion and modernization of Public Lighting in Bogotá and municipalities, Christmas lighting and commercial relations work in search of the expansion of electric mobility in the public sector both nationally and internationally.

On the other hand, the business plan includes the positioning of electric mobility by offering the service "Charging As a Service", public infrastructure and supply and installation of charging equipment.

2.1.2. Income-generating activities, products or services

Enel Colombia has established itself as one of the most important generating, distributing and marketing companies in the sector.

In the generation segment, the company manages the marketing of electricity and gas through sales to non-regulated customers, wholesalers and spot sales, as well as bulk purchases of energy and gas from other agents in the wholesale market, through the management of its generation assets.

Likewise, the company is committed to the consumption of non-conventional energy sources, which is why it offers Our energy management portfolio is diversified in the regions with the greatest energy capacity, which allows us to have alternatives in interconnection projects.

Regarding energy distribution, income comes mainly from:

- » Energy distribution: The current tariff methodology considers the remuneration of existing electrical assets, as well as new ones incorporated into the regulatory base through new investments, expenses for the provision of the service (AOM), as well as incentives (positive or negative) associated with the quality of the service provided. Income received through component D of the electric energy tariff (CU) for regulated customers of Enel Colombia and for customers of other marketers, through the concept of "Tolls".
- » Loss management: The PR component (recognized losses) remunerates the company's energy loss management, according to an indicator defined by the regulator. The company's positive or negative margin will depend on the result of its own losses compared to the regulatory indicator.
- » Connection charges: Revenue associated with connecting customers to exclusive assets to obtain electric power service.
- » Infrastructure rental: Income associated with the rental of electrical infrastructure (poles and ducts) to telematics service companies, as well as the rental of poles and towers for the installation of telecommunications antennas.
- » Other businesses: Income associated with work for individuals (electrical works requested by clients), new client connections to assets in use, sale of meters and connections resulting from loss management and measurement standardization, sale of obsolete materials, among others.
- » Marketing of Regulated Energy: Purchasing activity in the Colombian wholesale market and sale of energy to end users segmented as a regulated market.
- » Marketing of Unregulated Energy: Activity of buying and selling electric energy in the wholesale market and its sale for other operations in said market or to end users in the unregulated market.
- » Other Energy Retail Income: Activity related to the income generated by the charge collected for reconnection and installation, which includes late payment interest charged on outstanding balances in accordance with the provisions of Law 40 of 1990.

Finally, regarding complementary products, Enel Colombia, through its Enel X line, develops a business plan that seeks to generate value through comprehensive, innovative, sustainable and simple solutions that improve people's quality of life, the competitiveness of companies and the management of government entities, where we have been working for different segments such as the government, the business segment, residential and smart home solutions. Revenue is generated mainly by the following activities:

- » Modernization of efficient public lighting: Public Lighting (PL) Management in Bogotá and municipalities.
- » Development of green distributed energy generation services: photovoltaic generation projects for all segments, residential, business and government.
- » Electrical works: Development of electrical solutions and works for all segments, residential, business and government.
- » Demand Response: Product offered to business customers where they earn revenue by participating in backup power programs.
- » Transformation of mass electric mobility: New electric bus projects, fleet supply and electric yards.
- » Products in Residential Segment: Assistance, invoice collection orders.
- » Financial Inclusion for citizens: Easy Credit Card and personal loans Codensa.

2.1.3. Competitive business conditions, such as: participation in the national and international market, demand conditions, among others

- **Generation Segment:** During 2023, Enel Colombia continued to be one of the most important generators in the country with a 20% share of the total energy generated and a 17% share in the country's installed capacity.

Participation by Installed Capacity as of 12/31/2023		
Business Groups	Installed capacity GW	Stake %
EMPRESAS PUBLICAS DE MEDELLIN E.S.P.	4.8	24%
ENEL COLOMBIA SA ESP	3.4*	17%
ISAGEN S.A. E.S.P.	3.0	15%
CELSIA COLOMBIA S.A. E.S.P.	1.8	9%
AES COLOMBIA & CIA. S.C.A. E.S.P.	1.0	5%
TERMOBARRANQUILLA S.A. EMPRESA DE SERVICIOS PUBLICOS	0.9	5%
GENERADORA Y COMERCIALIZADORA DE ENERGIA DEL CARIBE S.A. E.S.P.	0.7	4%
PRIME TERMOFLORES S.A.S. E.S.P.	0.6	3%
TERMOCANDELARIA S.A.S. - E.S.P.	0.6	3%
EMPRESA URRRA S.A. E.S.P.	0.3	2%
OTHERS	2.9	14%
Total	20.0	100.0

*Includes the power of El Paso Solar 67 MW - AC corresponding to 86 MW - DC. Pending entry into commercial operation.

*Does not include the capacity of El Paso Extension, La Loma, Fundación or Guayepo I&I. Projects are in the testing and execution phase.

- **Distribution Segment:** In 2023, Enel Colombia remains the country's leading distributor with a 22.1% market share, supplying energy to the country's capital and more than 110 municipalities, mainly in Cundinamarca, covering a concession area of 26,093 km², through a distribution network of more than 76,000 km.
- **Energy Marketing:** The National Demand for electric energy for the year 2023 was 79.5 TWh, showing an increase of 4.24% compared to the previous year. Regarding Regulated Demand, we participated with 24% of the regulated national consumption 54 TWh, however, in the Non-Regulated Market our participation was 18% of the total Non-Regulated demand 25.5 TWh, thus positioning Enel Colombia as the No. 1 marketer in the country in this market, thus confirming our leadership in the Colombian energy market.

2.1.4. Development of new products or services, their improvements, demand conditions and competitive conditions

For the Enel X business line, growth is planned in different products and services:

Transformation of mass electric mobility: Enel, as the largest operator of electric bus terminals in Latin America, is seeking to develop new electric bus projects in Colombia and continue working so that more cities can move towards sustainability.

- Renewal of the fleet in Bogotá
- Foray into other cities

Green distributed generation business development: In 2023, construction and start-up of the Cosenit and Frontera Energy photovoltaic project, which will add around 37 MW and with the projection of sales of solar-photovoltaic systems, increasing the market share in this type of products.

Modernization of efficient public lighting: Modernization of public lighting using LED technology for better lighting of cities with lower consumption.

B2C Products and Smart Homes: Contribute to efficient energy consumption in homes, offering PV products for home, household appliance products as an energy-efficient solution for homes and developing a digital offering in the home services market.

Financial Inclusion for Citizens: Design and development of new strategies and implementation of new technology for Crédito Fácil Codensa products.

2.1.5. List of patents, trademarks, licenses, franchises and other copyrights owned by the entity and that are material to the development of its economic activity, identifying the associated risks and their corresponding controls.

Patentes




Reporting Area	Asset Type	Reason for Materiality	Worth of the Asset	Risks Associates	Controls of the Associated Risks	Country	Validity
DISTRIBUTION	Patents	Patent for invention: CONNECTION OF WINDINGS TO SUPPLY THREE-PHASE POWER FROM A TWO-PHASE POWER SUPPLY AND DISTRIBUTION TRANSFORMER	Not Applicable, the value of the patent has not been calculated	That someone markets or makes use of the asset covered by the intellectual property, which has a low-risk possibility.	Have a relationship of supports licenses and contract with the law firm that manages our intellectual property in case of requiring any lawsuit for breach of intellectual property rights	Colombia	Jan 29, 29
DISTRIBUTION	Patents	Patent for invention: CONNECTION OF WINDINGS TO SUPPLY THREE-PHASE POWER FROM A TWO-PHASE POWER SUPPLY AND DISTRIBUTION TRANSFORMER	Not Applicable, the value of the patent has not been calculated	That someone markets or makes use of the asset covered by the intellectual property, which has a low-risk possibility.	Have a relationship of supports licenses and contract with the law firm that manages our intellectual property in case of requiring any lawsuit for breach of intellectual property rights	Mexico	Jan 26, 2030
DISTRIBUTION	Patents	Utility Model: ADAPTER DEVICE FOR AN ARC EXTINGUISHING TOOL THAT ALLOWS DISCONNECTION OF CIRCUITS THAT DO NOT HAVE THE OPENING SUPPORT: AYE-AYE	Not Applicable, the value of the patent has not been calculated	That someone markets or makes use of the asset covered by the intellectual property, which has a low-risk possibility.	Have a relationship of supports licenses and contract with the law firm that manages our intellectual property in case of requiring any lawsuit for breach of intellectual property rights	Peru	Jul 9, 24
DISTRIBUTION	Patents	Utility Model: LIGHT DEVICE FOR VISUAL DETECTION OF OPENING IN MONITOR CIRCUIT BREAKER DISCONNECTORS FOR ELECTRICAL NETWORKS AND SIMILAR - GOSSIP	Not Applicable, the value of the patent has not been calculated	That someone markets or makes use of the asset covered by the intellectual property, which has a low-risk possibility.	Have a relationship of supports licenses and contract with the law firm that manages our intellectual property in case of requiring any lawsuit for breach of intellectual property rights	Colombia	26-may-25
DISTRIBUTION	Patents	Patent for invention: HERCULES (EASY TO HANDLE AND TRANSPORT TEMPORARY REPLACEMENT POST)	Not Applicable, the value of the patent has not been calculated	That someone markets or makes use of the asset covered by the intellectual property, which has a low-risk possibility.	Have a relationship of supports licenses and contract with the law firm that manages our intellectual property in case of requiring any lawsuit for breach of intellectual property rights	Colombia	12-may-35
DISTRIBUTION	Patents	Utility Model: ECOLOGICAL CABLE (MEDIA VOLTAGE CABLE FOR OVERHEAD AND UNDERGROUND ELECTRICAL INSTALLATIONS)	Not Applicable, the value of the patent has not been calculated	That someone markets or makes use of the asset covered by the intellectual property, which has a low-risk possibility.	Have a relationship of supports licenses and contract with the law firm that manages our intellectual property in case of requiring any lawsuit for breach of intellectual property rights	Colombia	Jul 31, 2024
DISTRIBUTION (60%)	Patents	Patent of Invention: SECURITY SYSTEM THAT INDICATES AND/OR PREVENTS UNAUTHORIZED OPENINGS AND METHODS OF ASSEMBLY AND INSTALLATION OF THE S.A.ME	Not Applicable, the value of the patent has not been calculated	That someone markets or makes use of the asset covered by the intellectual property, which has a low-risk possibility.	Have a relationship of supports, licenses and contract with the law firm that manages our intellectual property in case of requiring any lawsuit for breach of intellectual property rights	Colombia	Apr 14, 35
DISTRIBUTION (60%)	Patents	Patent Invention: SECURITY SYSTEM THAT INDICATES AND/OR PREVENTS UNAUTHORIZED OPENINGS	Not Applicable, the value of the patent has not been calculated	That someone markets or makes use of the asset covered by the intellectual property, which has a low-risk possibility.	Have a relationship of supports, licenses and contract with the law firm that manages our intellectual property in case of requiring any lawsuit for breach of intellectual property rights	Colombia	Sep 8, 34










Reporting Area	Asset Type	Reason for Materiality	Worth of the Asset	Risks Associates	Controls of the Associated Risks	Country	Validity
GENERATION	Patents	Patent Invention: MICROINJECTION AND OXYGEN DOSING SYSTEM FOR DISCHARGE WATER FROM A HYDROELECTRIC POWER PLANT.	Not Applicable, the value of the patent has not been calculated	That someone markets or makes use of the asset covered by the intellectual property, which has a low-risk possibility.	Have a relationship of supports, licenses and contract with the law firm that manages our intellectual property in case of requiring any lawsuit for breach of intellectual property rights	Colombia	Apr 27, 38
GENERATION	Patents	Patent Invention: MICROINJECTION AND OXYGEN DOSING SYSTEM FOR DISCHARGE WATER FROM A HYDROELECTRIC POWER PLANT THAT INCLUDES STEEL PIPES CONNECTED TO EACH OTHER FORMING A PERIMETER WITHIN WHICH MICROPERFORATED HOSES ARE CONNECTED	Not Applicable, the value of the patent has not been calculated	That someone markets or makes use of the asset covered by the intellectual property, which has a low-risk possibility.	Have a relationship of supports, licenses and contract with the law firm that manages our intellectual property in case of requiring any lawsuit for breach of intellectual property rights	Chili	Mar 19, 39
DISTRIBUTION	Patents	Patent Invention: APPARATUS FOR MITIGATION OF ELECTRIC FIELDS (GYMNOTO)	Not Applicable, the value of the patent has not been calculated	That someone markets or makes use of the asset covered by the intellectual property, which has a low-risk possibility.	Have a relationship of supports, licenses and contract with the law firm that manages our intellectual property in case of requiring any lawsuit for breach of intellectual property rights	Colombia	Sep 18, 34
GENERATION	Patents	Utility Model: CARTAGENA LIGHTING	Not Applicable, the value of the patent has not been calculated	That someone markets or makes use of the asset covered by the intellectual property, which has a low-risk possibility.	Have a relationship of supports, licenses and contract with the law firm that manages our intellectual property in case of requiring any lawsuit for breach of intellectual property rights	Colombia	12-Dec-28
DISTRIBUTION	Patents	Utility Model: Sycrophasorial - INSTRUMENT FOR MEASUREMENT, PROCESSING AND COMMUNICATION OF VOLTAGES, FREQUENCY AND PHASE SEQUENCES UPSTREAM AND DOWNSTREAM OF RECLOSERS IN THE MEDIUM VOLTAGE NETWORK	Not Applicable, the value of the patent has not been calculated	That someone markets or makes use of the asset covered by the intellectual property, which has a low-risk possibility.	Have a relationship of supports, licenses and contract with the law firm that manages our intellectual property in case of requiring any lawsuit for breach of intellectual property rights	Colombia	Dec 18, 30
DISTRIBUTION	Patents	Patent Invention: LOW VOLTAGE COMPACT DISTRIBUTION BOARD: "Proyecto Powerbox"	Not Applicable, the value of the patent has not been calculated	That someone markets or makes use of the asset covered by the intellectual property, which has a low-risk possibility.	Have a relationship of supports, licenses and contract with the law firm that manages our intellectual property in case of requiring any lawsuit for breach of intellectual property rights	Colombia	In process
GENERATION	Patents	Patent Invention: ROBOT FOR SAFE INSPECTIONS IN CONFINED SPACES: "Proyecto Rhino"	Not Applicable, the value of the patent has not been calculated	That someone markets or makes use of the asset covered by the intellectual property, which has a low-risk possibility.	Have a relationship of supports, licenses and contract with the law firm that manages our intellectual property in case of requiring any lawsuit for breach of intellectual property rights	Colombia	In process
GENERATION	Patents	Patent Invention: MICROINJECTION AND OXYGEN DOSING SYSTEM FOR DISCHARGE WATER FROM A HYDROELECTRIC POWER PLANT	Not Applicable, the value of the patent has not been calculated	That someone markets or makes use of the asset covered by the intellectual property, which has a low-risk possibility.	Have a relationship of supports, licenses and contract with the law firm that manages our intellectual property in case of requiring any lawsuit for breach of intellectual property rights	Peru	In Process













Licenses

Reporting Area	Asset Type	Reason for	Valor del Activo (Neto) Cifras en miles de pesos Colombianos	Riesgos Asociados	Controles de los Riesgos Asociados
AF ENERGY MNGMNT COL	License	LUDYCOMMERCE: System responsible for making gas nominations and controlling existing gas balances for the daily processes of Enel Colombia as a virtual gas marketing agent.	\$130,048	Not being able to make gas nominations, and not being able to issue invoices to customers in a timely manner	It is in Software As A Service (SaaS) mode, ensuring high levels of availability and ANS of attention with the provider, with local monitoring of the validity of the contract for timely renewal.
AF ENERGY MNGMNT COL	License	S.A.P ISU ERP: System responsible for billing for all E&CM clients.	\$497.145	SAP ISU ERP: No poder emitir oportunamente la factura a los clientes. SAP ISU CRM: No contar oportunamente con la información de los clientes y sus contratos	Seguimiento local y global a la renovación del contrato para la renovación de las licencias, las cuales se contratan a través de la global (Italia)
GDS	License	Scada Spectrum: through these licenses, the entire ENEL CODENS.A. electrical network is managed, monitored and remote controlled.	\$874,666	The absence of this license directly impacts the entire high and medium voltage network for the supply of energy to the perimeter of Bogotá and Cundinamarca.	Permanent contact with the supplier for the provision of all services associated with remote control in order to guarantee the contracting of annual licenses to guarantee the service.
RETAIL	License	TR_GO_Licensing of the Conecta platform: These are the licensing and development costs for the company's relationship and loyalty platform (Conecta). It has, among others, the following functionalities with the business: a. Customer registration portal with authentication and validation of personal data b. Bank of points awarded to customers for performing the behaviors that the company wants to build loyalty (digital culture: payments, invoices, etc.) c. Repository of 19 socio-demographic variables of registered customers (Enel Colombia customer knowledge) d. Catalog of redemption products and business partners	\$78,694	a. Risk of loss of information regarding clients' personal data.	Conecta tiene su propio código APM lo cual implica que está contemplado dentro de los sistemas que GDS y el Risk Manager de Colombia constantemente evalúan y monitorean. Dentro de los ANS del contrato se estipula la penalización que el proveedor asumirá

Distinctive Signs and Brands

Denomination	Figurative mark	Request No.	Application Date	Registration Date	Registration No.	Validity	Holder	State	Class
MUCHO MAS QUE ENERGIA	N.A	00051414	7/10/2000	12/28/2000	233298	03/27/2030	ENEL COLOMBIA S.A. ESP.	Registered	42
CODENSA SERVICIOS		01004286	01/23/2001	09/27/2001	246025	09/27/2031	ENEL COLOMBIA S.A. ESP.	Registered	37
CODENSA HOGAR		01004288	01/23/2001	09/27/2001	246024	09/27/2031	ENEL COLOMBIA S.A. ESP.	Registered	42
CODENSA CRÉDITO FÁCIL CODENSA		09062960	06/18/2009	12/29/2009	394043	12/29/2029	ENEL COLOMBIA S.A. ESP.	Registered	36
CODENSA	NA	09101658	18/09/2009	26/03/2010	398990	26/03/2030	ENEL COLOMBIA S.A. ESP.	Registered	36

Denomination	Figurative mark	Request No.	Application Date	Registration Date	Registration No.	Validity	Holder	State	Class
CODENSA CRÉDITO FÁCIL		09129157	11/12/2009	07/15/2010	404554	07/15/2030	EDEL COLOMBIA S.A. ESP.	Registered	36
RUTA DE LA NAVIDAD	N.A	09133040	23/09/2009	07/15/2010	404550	07/15/2030	EDEL COLOMBIA S.A. ESP.	Registered	41
RUTA DE LA NAVIDAD	N.A	09133044	23/09/2009	07/15/2010	404551	07/15/2030	EDEL COLOMBIA S.A. ESP.	Registered	35
CONECTADOS CON EL PLANETA	N.A	12168661	09/29/2012	10/30/2013	479659	03/27/2030	EDEL COLOMBIA S.A. ESP.	Registered	39
EFFECTIVO FÁCIL CODENSA		14053435	3/12/2014	09/29/2014	497677	09/29/2024	EDEL COLOMBIA S.A. ESP.	Registered	35, 36
MÁS FÁCIL PARA TI, MÁS FÁCIL PARA TODOS	N.A	14053436	3/12/2014	09/29/2014	497678	09/29/2024	EDEL COLOMBIA S.A. ESP.	Registered	35, 36
CODENSA		14076065	4/08/2014	09/24/2019	628135	09/24/2029	EDEL COLOMBIA S.A. ESP.	Registered	35, 36, 37, 39, 42
EVA		15153266	7/03/2015	04/29/2016	534597	04/29/2026	EDEL COLOMBIA S.A. ESP.	Registered	9, 37, 39
IDEO		15165711	07/16/2015	2/08/2017	559583	2/08/2027	EDEL COLOMBIA S.A. ESP.	Registered	39
BOSQUE RENACE Reserva Natural Codensa Emgesa		15191249	08/14/2015	10/03/2016	539200	10/03/2026	EDEL COLOMBIA S.A. ESP.	Registered	41, 44
Defensor del Cliente		15191308	08/14/2015	10/18/2016	540294	10/18/2026	EDEL COLOMBIA S.A. ESP.	Registered	35, 45
CODENSA		98036332	06/25/1998	03/27/2000	224959	03/27/2030	EDEL COLOMBIA S.A. ESP.	Registered	39
CODENSA		98037472	7/02/1998	03/27/2000	227905	03/27/2030	EDEL COLOMBIA S.A. ESP.	Registered	42
EDUCANDO CON ENERGÍA	N.A	SD2016/0004612	8/01/2016	04/14/2018	591299	04/14/2028	EDEL COLOMBIA S.A. ESP. FUNDACIÓN EDEL COLOMBIA	Registered	41

Denomination	Figurative mark	Request No.	Application Date	Registration Date	Registration No.	Validity	Holder	State	Class
EMGESA EMPRESA GENERADORA DE ENERGIA ELECTRICA		01105682	12/11/2001	10/08/2002	265177	10/08/2032	EDEL COLOMBIA S.A. ESP.	Registered	38
EMGESA (la frase EMPRESA GENERADORA DE ENERGIA ELECTRICA ira como explicativa).		01105683	12/11/2001	10/25/2002	265176	10/25/2032	EDEL COLOMBIA S.A. ESP.	Registered	41
EMGESA		05130364	12/27/2005	08/30/2006	321756	08/30/2026	EDEL COLOMBIA S.A. ESP.	Registered	9
EMGESA		05130365	12/27/2005	08/30/2006	321757	08/30/2026	EDEL COLOMBIA S.A. ESP.	Registered	11
EMGESA		05130366	12/27/2005	08/30/2006	321758	08/30/2026	EDEL COLOMBIA S.A. ESP.	Registered	35
EMGESA		05130367	12/27/2005	08/30/2006	321759	08/30/2026	EDEL COLOMBIA S.A. ESP.	Registered	37
EMGESA		05130369	12/27/2005	08/30/2006	321760	08/30/2026	EDEL COLOMBIA S.A. ESP.	Registered	38
EMGESA		05130371	12/27/2005	08/30/2006	321761	08/30/2026	EDEL COLOMBIA S.A. ESP.	Registered	40
QUIMBO	N/A	13015429	01/28/20013	07/30/2013	473484	07/30/2033	EDEL COLOMBIA S.A. ESP.	Registered	37, 39, 40
EMGESA		98053880	09/18/1998	11/18/1998	12174	N.A	EDEL COLOMBIA S.A. ESP.	Registered	9
EMGESA		98053886	09/18/1998	09/18/1998	12175	N.A	EDEL COLOMBIA S.A. ESP.	Registered	9
EMGESA		98053887	09/18/1998	09/18/1998	12116	N.A	EDEL COLOMBIA S.A. ESP.	Registered	9
CRÉDITO FÁCIL ENEL		SD2023/0005420	25/01/2023	N.A	N.A	N.A	EDEL COLOMBIA S.A. ESP.	Background Examination	9, 36, 42

2.1.6. If income from activities is received on a seasonal, cyclical or occasional basis, the period in which such income is received must be indicated, including a brief explanation of the reasons why it is received on a seasonal, cyclical and occasional basis.

Regarding energy revenues, these are received on a monthly basis in accordance with the regulations and contracts applicable to the business; likewise, for our complementary products and other businesses, the income is mostly received on a monthly basis, except for the works or jobs that depend on specific agreements with clients and the fulfillment of the work progress milestones.

2.1.7. The total number of workers, as well as the variation in the number and percentage compared to the previous year

Country	2022	2023	Variation No.	Variation
Colombia	2,316	2,271	-45	-1.94%
Costa Rica	35	32	-3	-8.57%
Guatemala	92	92	0	0.00%
Panama	96	92	-4	-4.17%
Total perimeter	2,539	2,487	-52	-2.05%

Regarding the figures shown, it is important to mention that they refer to the total local workforce, that is, active and expatriated workers are taken into account, and workers from the Enel X Company are excluded.

2.2. Litigation, judicial and administrative proceedings.

The following are the litigation, judicial and administrative proceedings material to the Company:

a. Process Sabana Medical Center PH and others.

Start date: 2014.

Claim: \$337,000 Million

Object of the trial: The actors claim that the Group should return what it has supposedly overcharged for not applying tariff benefits to said group of users belonging to Voltage Level (1), who are also owners of the distribution assets.

The claim and the main fact of the lawsuit are based on the fact that the Group is being unlawfully enriched because it does not apply any tariff benefit to users who belong to this voltage level and who are owners of the infrastructure, as established in Resolution 082 of 2002, modified by Resolution 097 of 2008. The plaintiff determines the amount of this process based on the fact that this situation is replicated in approximately 550 thousand users and that each one is entitled to compensation.

Current status and procedural situation A conciliation hearing was held which was declared unsuccessful.

On September 8, 2017, the firm agreed to the plaintiff's request to include four legal representatives of the co-ownerships (Office Class Building, Minicentro Shopping Center, Santa Ana II Building, and Beatriz Building) in the group of initial plaintiffs. They are joining the group not as direct plaintiffs, but as a group affected by the facts that constitute the alleged violation, which would make them beneficiaries of the claims of the lawsuit, if the judgment were favorable to them.

On August 2, 2019, the process leaves the office, setting the date of October 24, 2019 to carry out the testimonies requested by the parties and to practice the expert opinion that was requested ex officio.

On August 21, 2019, the Group was required to submit further documentation. This ruling is contested because a detailed list of users is being requested who, without being part of the lawsuit, are owners of the high-voltage assets. Likewise, the Group withdraws the transfer of the expert opinion decreed ex officio by the Court and submits a new one, to dispute all the points that are unfavorable to the Group.

As of December 16, 2021, all evidence was presented in 3 hearings. The plaintiff's attorney filed two appeals against the 2 contradictory opinions presented by the Group. A 5-day deadline was given for closing arguments; however, the Public Prosecutor's Office, through Attorney Karime Chávez Niño, requested the suspension of that term, so that an appeal that the plaintiff filed late could be taken into account, which is why Enel Colombia S.A. E.S.P. filed the respective opposition.

As of March 28, 2022: The Administrative Court of Cundinamarca ruled in favor of the Group the appeals filed by the plaintiff's attorney, regarding the nullity of the expert opinions presented by the Group, to challenge the opinions issued during the process.

March 24, 2022: Plaintiffs and the Group, as well as the Public Prosecutor's Office, present closing arguments.

On May 31, 2022, the case enters the Office for first instance sentencing.

As of December 31, 2023, the case is awaiting a first-instance ruling.

b. Alfonso Jimenez Cuesta and others.

Start date: 2010.

Claim: \$ 150,000. Million

Object of the trial: Enel Colombia S.A. E.S.P. (formerly Codensa) is being sued by a group of users seeking compensation for the sanctions imposed by Codensa pursuant to the provisions of Article 54 of Resolution 108 of 1997, which allowed sanctions to be imposed on anyone who had fraudulently altered the measurement of their consumption. Said article was subsequently declared void by the Council of State, leading the plaintiff to file the aforementioned lawsuit, arguing that Codensa had to answer for the money collected from users while the aforementioned article was in force. In our defense, Codensa acted in compliance with a legal duty, that is, it acted in compliance with the provisions of the law while it was in force, and its nullity applies to the future, not to already established legal situations.

Current status and procedural situation: This litigation is in the evidentiary stage. On December 21, 2023, Enel Colombia submitted a request for an ex officio decree of 2 new testimonies, taking into account that the two people on whom the decrees were issued are no longer linked to the Company, and the Office was also informed that the requested administrative files were not found in the Company's archives, because more than 10 years had already passed.

c. Maria Isabel Delgadillo and others.

Start date: 2012.

Claim: \$2,222,742. Million.

Object of the trial: Class action for flooding in the Bosa and Kennedy neighborhoods in Bogota DC. Enel Colombia S.A. E.S.P. (formerly Emgesa) was sued by a group of residents of these areas requesting compensation for the flooding that occurred in 2010 and 2011, due to the overflow of the Bogota River. Regarding EMGES.A., its possible responsibility for the flooding is pointed out due to the operation of the floodgates at the Alicachin Power Plant. However, the operation of the floodgates at the Alicachin Power Plant could not have caused these floods, since the discharge, if it had occurred, would not have reached the Bosa and Kennedy neighborhoods. Additionally, the problem of the flooding was the poor condition of the city's aqueduct and sewerage system.

Current status and procedural situation: This litigation is in the evidentiary phase. On 01-18-2022: The evidence order is decreed, after the accumulation of processes with the same cause ordered by the Administrative Court of Cundinamarca.

On 09-03-2023: The plaintiff and Norco Company were informed that they would have to submit the questionnaires that the experts must answer within 3 days. Likewise, the experts were told that they must submit the expert opinions within a period of no more than 3 months. On October 23, 2023, Enel Colombia submitted a request to have the questionnaires submitted by the plaintiff for the experts declared untimely, but said request was rejected by the Office on October 24, 2023.

d. Jesus Maria Fernandez and Olga Patricia Perez Barrera (La Mina Property)

Start date: 2017.

Claim: \$24,673. Million.

Object of the trial: The plaintiffs request compensation for damages in the form of loss of earnings due to the permanent occupation carried out by Enel, in the area of the Mining Concession Contract of the La Mina Property of which the plaintiff was the owner, originating from the construction of the El Quimbo Dam.

Current status and procedural situation: Once the tests have been completed, the 1-12-2023, the process enters the Office for first instance sentencing.

e. Consalt International

Start date: 2022.

Claim: \$ 14,234. Million

Object of the trial: Arbitration Court originated in mutually attributed breaches of contract, which motivated the exercise of the termination of the contract first by the contractor Consalt International and then by ENEL. On the one hand, Consalt International argues that ENEL breached obligations associated with obtaining the environmental license for the project, social management and public order, which, according to the plaintiff, has generated impacts in value and time with respect to the initial planning of the contract and its offer, which motivated the exercise of the termination of the contract agreed in its favor, making the termination effective for Consalt International on September 17, 2022. For its part, Enel initiated a counterclaim alleging the abandonment of the work by the contractor and the payment of damages to the Company.

Current status and procedural situation: It is in its initial phase, once the main claim and the counterclaim have been answered, the hearing for the setting of the arbitrators' fees is pending, which is scheduled for the 01-18-2024.

f. Process of the Association of Owners of the Antonio Nariño Urban Center.

Start date: 2009

Claim: \$15,000. Million

Object of the trial: The Association is demanding the vindication of a property located within its facilities where a Group energy substation operated. A counterclaim is filed claiming the prescription of the property or the easement.

Current status and procedural situation: Since February 2019, the logistics of sending notifications to the defendants in counterclaims began, which are all the co-owners of the properties that make up the co-ownership.

Shipments began to be made on Friday, March 29, 2019, through successive shipments until completing the almost 800 shipments that must be made. However, on April 22, 2019, the Judge decided to decree the tacit withdrawal of the claim for ownership (in counterclaim) that had been filed by the Group. The above if the requirement of the office was not met, consisting of notifying the passive end in full within the 30 days granted for this, in accordance with the provisions of article 317 of the CGP.

The Group filed an appeal against this decision, which was resolved unfavorably before the Superior Court of the Judicial District of Bogotá. The process continued with respect to the claim for vindication. A tutela action was filed, considering that this procedural burden is impossible to fulfill and violates the Group's right to defense, a tutela action that was also unfavorable for the Group.

Recently, and in response to a decision by the Supreme Court of Justice, which stated that in proceedings where horizontal properties were being sued, the legal binding of all co-owners was not required, the Group brought this decision to the attention of the 49th Civil Circuit Judge in order for him to make an ex officio declaration of illegality of the Order that had declared the Group's withdrawal due to the lack of timely binding of the 1,700 co-owners of the Antonio Nariño Urban Center. In response to the previous request, the Judge considered that, although it was correct to point out the new criterion adopted by the Supreme Court of Justice, it was also true that at the time when the tacit withdrawal was declared, the jurisprudential criterion was different, and therefore the Order that declared the tacit withdrawal was not based on any illegality. Therefore, the request for a declaration of illegality sought was denied.

As of June 30, 2023, the process continued its course against the claim for recovery filed by ASOCUAN. The plaintiff filed an appeal against a procedural binding order issued by the Judge, where he ordered that the co-owners of the Horizontal Property be bound so that the litigation could be integrated.

On July 18, 2023, the Court ruled on the appeal filed by the plaintiff against the decision that had ordered the binding of the entire co-ownership within the litigation and in said Order the decision that had previously been adopted by the office was confirmed. On July 25, 2023, the plaintiff's attorney filed a new appeal for reconsideration and, in the alternative, a complaint, so that the Court could determine whether the decision is subject to appeal.

As of December 31, 2023, the process continued its course against the claim for recovery filed by ASOCUAN. The plaintiff filed an appeal against a procedural binding order issued by the Judge, where he ordered that the co-owners of the Horizontal Property be bound so that the litigation could be integrated.

g. Public Lighting Litigation with UAESP

Start date: 2017

Claim: \$113,082. Million

Object of the trial: Nullity and restoration of the right against the Special Administrative Unit of Public Services (hereinafter "UAESP") for the re-settlement of public lighting in Bogotá D.C. from 1998 to 2004 and its corresponding executive collection.

Current status and procedural situation: The main facts of this dispute and the events that occurred are described below:

On April 20, 1997, the District and GEB (Grupo Energía Bogotá S.A. E.S.P.) signed an inter-administrative agreement guaranteeing the city the supply of energy for public lighting. This agreement was transferred to the Group on October 23, 1997. That same year, CREG, through Resolution No. 99/97, modified the tariff for residential energy service, excluding public lighting. The District discussed the Group's tariff, but cancelled what it considered to be the fair price. On January 25, 2002, the parties established a methodology applicable for the future and prepared a georeferenced inventory compared to the existing census, so that, in the event of differences, the costs and remuneration would be recalculated for subsequent periods. The georeferenced inventory (prepared between 2000 and 2003) showed a difference of 8,661 fewer lights than the Group charged the District, which is why the Group is required to make a reassessment that includes late payment interest for the higher amounts paid between 1998 and 2004.

As a result of a popular action filed in the Tenth Administrative Court of Bogotá on November 9, 2009, a first instance judgment was issued ordering UAESP and the Group to take all necessary steps within two months of the judgment being executed to definitively establish the balances in favor or against, duly updated with the DTF (Formula for updating amounts) plus interest. If no agreement is reached, UAESP must make a liquidation within two months to be considered by the Group, who may exercise the pertinent administrative remedies and, in the event of non-payment, proceed to execute the judgment. The second instance judgment confirmed the statement and is currently final, with no other appeals being possible.

On August 26, 2014, UAESP and the Group signed an agreement in which they reached a negotiated settlement in which the Group assumed 50% equivalent to \$14,432,754. This agreement, in addition to the Group, had to be authorized by the director of UAESP and ratified by the Administrative Judge No. 10 of Bogotá (who heard the case in the first instance).

On June 1, 2017, the 10th Administrative Judge of the Bogotá Circuit refused to consider the aforementioned agreement, taking into account that it was not executed within two months following the execution of the judgment of September 29, 2011, which expired on February 2, 2012; ordering UAESP to carry out the unilateral liquidation. However, taking into account that the Judge did not issue a pronouncement approving or rejecting the agreement, it remains enforceable between the parties.

On August 31, 2017, in compliance with the Administrative Judge's order, the UAESP issued resolution 412 of 2017, which re-liquidated the billing for the public lighting subject to the process for \$141,016,977. Due to the above, the Group filed an appeal for reconsideration.

On December 29, 2017, the Group was notified of Resolution 730 of 2017 issued on December 18 by the UAESP by which it resolved the appeal filed by the Group, confirming the contested decision and reconsidered the calculation of the reassessment notified in August taking as an update basis the DTF in accordance with the order of the Judge in the judgment of September 2009, in that order the new claim of the UAESP amounts to \$113,082,893.

On January 25, 2018, UAESP requested the Group to pay the amount it considers fair, \$14,432,754, which as of February 28 and according to the agreed update amounted to \$23,633,336. This sum could be compared with three invoices for public lighting that UAESP will pay as of that date. Given UAESP's silence, a request for a working group to reach an agreement was filed on March 16, 2018, given that UAESP had initiated persuasive collection. However, on March 22, 2018, UAESP communicated its decision to issue a payment order against the Group for the sums of money contained in the Resolution.

On March 22, 2018, UAESP reported that a payment order had been issued against the Group after the coercive collection had been initiated. Once the coercive collection had been contested and the Group's objections had been resolved negatively, UAESP was informed of the admission of the claim for annulment and restoration of rights by the Administrative Court of Cundinamarca, in response to which UAESP, by order dated September 6, proceeded to suspend the coercive collection process.

Given the impossibility of reaching an agreement with the UAESP regarding the amounts of the administrative acts, Resolutions No. 412 of August 2, 2017 and 730 of December 18, 2017; on July 25, 2018, the Group proceeded to file a claim for Nullity and Restoration of Rights before the Administrative Court of Cundinamarca. This claim was admitted on August 21, 2018.

On September 28, 2018, the Group paid UAESP the sum of \$24,471,044, corresponding to the amount agreed upon in the agreement signed by the parties in 2014, updated with a rate equal to the DTF from the date on which the difference occurred until the actual date on which the payment is made. The remaining value of the unilateral reassessment constitutes the subject of the claim against UAESP.

On August 21, 2019, the Administrative Court of Cundinamarca ruled in the case, denying the claims of the lawsuit, and undermining the value of the agreement signed in 2014, considering it untimely.

The Group appeals on the grounds that: i) the Court ignored the fact that the transaction entered into by the parties on June 26, 2014 is fully valid and, therefore, the UAESP was obliged to incorporate it into the partial and unilateral liquidation of the inter-administrative agreement (Law 80 of 1993, article 60). ii) The Court ignored the existence and validity of the transaction contained in the settlement agreement entered into by the parties on June 26, 2014 and, consequently, its res judicata effect (art. 2483 Civil Code). iii) The Court ignored the principle of good faith (art. 83 Political Constitution) and the prohibition of going against one's own acts (*venire contra fatum propium non valet*). iv) The Court ignored the fact that the administration cannot obtain any benefit from its own non-compliance. The delay is not attributable to the Group, since the obligation to re-settle unilaterally (2 months) was only for the UAESP and this occurs after 24 months, so the delay is attributable to the UAESP.

The appeal was admitted to the Council of State and, given the current congestion in the administration of justice, the Group believes that a ruling may not be issued before five years.

In addition, within the framework of the compulsory collection process, a surety bond was presented in accordance with the terms of art. 837-1 of the Tax Code, in order to prevent the materialization of seizure orders against the Group.

The contingency is classified as possible or eventual, given that the Court's statements are controversial in our favor before the Council of State, and in light of the ruling against the Group, the percentage does not exceed 50%.

As of December 31, 2023, the process continues to the second instance ruling office.

h. Comepez Popular Action - Preliminary measure to suspend the filling of the Quimbo Reservoir.

Start date: 2015

Claim: Undetermined

Object of the trial On February 9, 2015, the Group was informed of the precautionary measure decreed by the Administrative Court of Huila, on the occasion of the Popular Action brought by the Comepez S.A. group and others in pursuit of the rights to a healthy environment, public health and food security, as a prevention of the imminent danger of mass mortality in the fish farming projects of the Betania reservoir. By virtue of this provisional emergency measure adopted by the Court, the Group was ordered not to begin the activity of filling the El Quimbo reservoir until the optimal flow of the river and other obligations were met.

Current status and procedural situation: On February 13, 2015, the Group was notified of the admission of the action and the precautionary measure and on February 18, 2015, it filed a motion for reconsideration and, in subsidy, an appeal against the order granting the precautionary measure with the Administrative Litigation Court of Huila. This motion was denied, which led to the filing of a tutela action.

On January 8, 2016, the Group was notified of the ruling issued by the Third Specialized Criminal Circuit Judge of Neiva, authorizing Enel Colombia S.A. E.S.P. (formerly Emgesa S.A. E.S.P.) to immediately generate energy as a temporary measure until the Contentious Administrative Court of Huila makes a substantive decision on whether or not to lift the precautionary measure decreed.

After the evidentiary phase was completed, on December 18, 2020, an unfavorable ruling was issued ordering the following:

a) Design a decontamination project that guarantees that the water in the reservoir does not affect the water resource or generate adverse effects on underwater fauna and flora.

b) The Ministry of Environment and Sustainable Development and the Group will jointly design a water resource decontamination and treatment project to mitigate and control the adverse effect of coliforms on the riverside population and will coordinate it with the different municipalities located upstream of the reservoir, whose wastewater is directly or indirectly discharged into the Magdalena River (San Agustín, Isnos, Pitalito, Palestina, Saladoblanco, Oporapa, La Argentina, Elias, Tarqui, Altamira, Guadalupe, Suaza, El Pital, El Agrado, Garzón, Paicol and Gigante).

c) Urge ANLA to verify whether the concessionaire built the interceptors and wastewater systems in the municipalities of the area of influence and, in accordance with the results, adopt the corresponding legal decisions.

d) Urge the Ministry of Environment to design, lead and formulate a policy for the protection and hydrosanitary recovery of the upper, middle and lower Magdalena.

e) Order that the oxygenation system installed in compliance with the precautionary measure operate permanently, subject to the protocols and guidelines issued by the National Environmental Licensing Authority. Likewise, the Group will continue to monitor water quality (under the terms and conditions determined by the aforementioned environmental authority); which must be carried out by a laboratory accredited by IDEAM.

The ruling was appealed by the Group and other parties to the proceedings. On 31 December 2021, the Council of State admitted the appeal. As of 31 December 2023, the proceedings are awaiting a second instance hearing.

i. Action by the Jose Rodrigo Alvarez Alonso Group and others.

Start date: 2012

Claim: \$33,000. Million

Object of the trial: A class action has been brought by 1,140 inhabitants of the municipality of Garzón based on the fact that, as a consequence of the construction of the PHEQ, their income from artisanal or business activities has been reduced by an average of 30% without this having been taken into account when the "socioeconomic census" of the project was drawn up. The Group rejects these claims based on the following: (1) The socioeconomic census complied with all the methodological criteria, giving space and time for all interested parties to have the opportunity to register in it; (2) The claimants are non-residents and for this type of persons, compensation is only provided for those whose income comes mainly from their activity in the Direct Area of Influence of the PHEQ; (3) The compensation must not go beyond the "first link" of the production chain and must be based on the income status indicators of each affected person.

Current status and procedural situation: In the first instance, in the evidentiary phase, the plaintiffs requested an expert opinion to assess the damage suffered by each of the 1,170 plaintiffs, and the public entities that the Court has entrusted with carrying out the expert opinion have refused.

On 19 August 2019, an association of professionals submitted an expert opinion, which was requested for clarification and supplementation. On 6 September, the Court requested the experts to clarify and supplement their work.

The Court, by order of November 28, 2019, ordered the experts to supplement the opinion, giving a period of twenty (20) business days.

On December 31, 2022, upon the Group's request that the evidence be declared withdrawn due to the experts' silence, the Court required them to submit the supplement to the decreed report; consequently, the report was submitted on September 19.

The experts submitted the supplementary report on March 2, 2023. We are waiting for the transfer of said work to be made in order to make a statement and insist on the objection that had already been initially presented.

On June 7, 2023, the Court forwarded the supplementary expert opinion and, within the term of enforcement, requested clarification of the formulas and criteria for assessing the plaintiffs' consequential damages. The process is pending the Court's order for the aforementioned clarification.

j. Nullity and reinstatement against settlement of the Forest Utilization Rate settled by the CAM in 2014.

Start date: 2014

Claim: \$28,605 million (rate and interest)

Object of the trial: In 2014, the Autonomous Regional Corporation of Alto Magdalena (CAM) (environmental authority with jurisdiction over the El Quimbo Project) settled the forest exploitation fee supposedly originating from the construction of the Project. The fee is paid for the provision of an environmental service and is calculated at a rate of \$100 (indexed at 25% annually since 1982) per cubic meter of wood with commercial value ("usable"). The Group considers that the indexation of cubic meters should be done by the CPI and not by 25% annually, considering that the standard on which the CAM is based (i.e. Agreement 048 of 1982 of Inderena) is not applicable. The Council of State in fact temporarily suspended this standard. In addition, the CAM has accepted that it has not provided environmental services and it has been demonstrated that the wood had no economic value.

Current status and procedural situation: As of December 31, 2023, the litigation is pending a first instance ruling in the Administrative Court of Huila.

k. Nullity and reinstatement against settlement of the Forest Utilization Rate settled by the CAM in 2019.

Start date: 2019

Claim: \$34,838 million (rate and interest)

Object of the trial: In 2019, the Autonomous Regional Corporation of Alto Magdalena - CAM (environmental authority with jurisdiction over the El Quimbo Project) again settled the forest exploitation tax supposedly originating from the construction of the Project. The tax is paid for the provision of an environmental service and is calculated at a rate of \$100 (indexed 25% annually since 1982) for cubic meters of wood with commercial value ("usable"). Emgesa considers that the indexation of cubic meters should be done by the CPI and not by 25% annually, considering that the rule on which the CAM is based (ie Agreement 048 of 1982 of Inderena) is not applicable. The Council of State in fact temporarily suspended this rule. Additionally, the CAM has accepted that it has not provided environmental services and it has been proven that the wood had no economic value. Additionally, by Law it is prohibited to settle the same tax twice, remembering that in 2014 the CAM had also settled that amount.

Current status and procedural situation: As of December 31, 2023, the litigation is pending a first instance judgment before the Administrative Court of Huila, which held an initial hearing on February 23, 2023, and closing arguments were filed on June 30, 2023.

l. Refund request submitted by Manufacturas Eliot.

Start date: 2015

Claim: \$5,078 million (rate and interest)

Object of the trial: Manufacturas Eliot considers that the Group must return the contribution collected in energy bills from 2012 to 2013. The Group's defense maintains that: (i) Manufacturas Eliot submitted an exemption request in December 2013, and that the Law only gave it the right to exemption from the time of the request; and (ii) the Group is only the collecting agent, and if there is a reason for a refund, it is the Ministry of Mines and Energy that must do so.

Current status and procedural situation: In October 2021, the Administrative Court of Cundinamarca issued an unfavorable ruling, ordering the return.

In May 2022, the dispute reached the Council of State for the second instance.

On September 2, 2022, the case was sent to Dr. Piza's office for the second instance.

On December 9, 2022, the Council of State issued an Order admitting the appeal. On December 13, 2022, Manufacturas Eliot S.A.S filed an opposition to the appeal.

On January 20, 2023, the case entered the Office for a second instance ruling.

On May 2, 2023, the Group was notified of a second instance judgment that confirmed the Court's decision to return the contribution to Manufacturas Eliot together with current and default interest, eliminated the recognition of legal interest and confirmed that the amount returned must be reimbursed to Enel by the Ministry of Mines and Energy.

In July 2023, Manufacturas Eliot authorized offsetting the value in favor of the judgment with the monthly energy consumption of its borders in the unregulated market, and that value is being offset in the same monthly amount with the contribution that is paid by the Ministry of Mines and Energy.

m. Nullity and reinstatement against settlements of the Water Use Rate in 2016, 2017 and 2018.

Start date: 2019

Claim: \$17,022 million (rate and interest)

Object of the trial: The Regional Autonomous Corporation of Cundinamarca (CAR) intends to charge a fee for water use on the total concession and not for the volume actually used, in the Small Hydroelectric Power Plant of Rionegro in 2016, 2017 and 2018. The CAR alleges alleged failures in the measurement of the flow rate. The Group's defense is based on the arguments that (i) the correct compensation according to the installed capacity was the transfers from the electric sector, (ii) the event generating the fee is the effective use of water for generation: there was no continuous generation 365 days a year, but only on specific days; and (iii) measurement commitments were met and therefore the CAR had no right to calculate the fee on the entire concessioned flow rate.

Current status and procedural situation: The five lawsuits (two for 2016, one for 2017 and two for 2018) are estimated as possible risks due to their probability of loss (between 20% and 45%). The two proceedings against the 2016 liquidations began before the administrative litigation jurisdiction in September 2019 and April 2021, while the proceedings against the 2017 liquidation began in December 2020 and the 2018 liquidation in August and November 2021.

As of December 31, 2023, there is no first instance judgment in any of the disputes.

n. Nullity and reinstatement against VAT settlements in 2016.

Start date: 2020

Claim: \$4,443 million (higher tax, penalty and interest).

Object of the trial: The DIAN proposed a challenge to the bi-monthly VAT settlements for the year 2016, on the understanding that the reconnection services charged to users should have been subject to VAT. The Group has maintained that this position is incorrect in light of the regulatory classification of the service. In 2021, the Council of State also noted that the DIAN's position was not appropriate.

Current status and procedural situation: The two lawsuits (one for the first to fifth quarter of 2016 and another for the sixth quarter of 2016) are estimated as possible risks with their probability of loss (44% and 26%). The respective lawsuits were filed in November and October 2020.

On July 4, 2023, the Group was notified of an Order that decreed the accumulation of the sixth two-month process within the process for the first to fifth two-month periods, so the external lawyer will be in charge of the accumulated process, since he was only carrying out the sixth two-month process and we filed the corresponding powers.

As of December 31, 2023, there is no first instance judgment in any of the disputes.

o. Direct reparation action brought by AURA LUCIA DÍAZ GARCÍA AND OTHERS

Start date: 2017

Claim: \$20,349 million

Purpose of the trial: The plaintiffs claim that as a result of the construction of the El Quimbo Hydroelectric Project (PHEQ), their income from activities as day laborers, in tobacco crops and in various short-cycle crops has been affected, without this having been taken into account when preparing the "socioeconomic census" of the project.

Current status and procedural situation: In the first instance, in the evidentiary phase.

On June 20, 2023, an evidence hearing was held, evidence submitted to the process (DIAN – RUAF) was incorporated, 27 interrogations of plaintiffs were heard, and considering that the decreed evidence could not be practiced in its entirety, the hearing was suspended.

The hearing of evidence is scheduled to continue on January 17, 2024 at 8:00 am.

p. Direct Reparation Action brought by ANTONIO JESUS MORENO VARGAS AND OTHERS 98.

Start date: 2017

Claim: \$15,831 million

Purpose of the trial: The plaintiffs claim that as a result of the construction of the PHEQ, their income from artisanal fishing activities has been affected, although this was not taken into account when the project's "socioeconomic census" was drawn up.

Current status and procedural situation: In the first instance, in the evidentiary phase.

On May 29, 2019, June 16, 2019, August 24, 2022, May 15, 2023, evidence hearings were held, evidence submitted to the process was incorporated (DIAN – ICA – AUNAP – RUAF), interrogations of plaintiffs were heard, and considering that the decreed evidence could not be practiced in its entirety, the hearing was suspended.

The hearing of evidence is scheduled to continue on March 11, 12 and 13, 2024.

q. Reparation Action promoted by TITO TOLEDO AND OTHERS 111.

Start date: 2017

Claim: \$33,716 million

Purpose of the trial: The plaintiffs claim that as a result of the construction of the PHEQ, their income from artisanal mining activities has been affected, although this was not taken into account when the project's "socioeconomic census" was drawn up.

Current status and procedural situation: In the first instance / to the office for judgment.

Once the evidentiary phase was completed, arguments were presented on June 13, 2022, and it entered the office for a first instance ruling on June 26, 2022

r. Direct Reparation Action promoted by YINA PAOLA AMAYA AND 132 OTHERS

Start date: 2017

Claim: \$20,706 million

Purpose of the trial: The plaintiffs claim that as a result of the construction of the PHEQ, their income from day laborer activities in tobacco crops and short-cycle crops on properties located in the Direct Area of Influence (AID) of the PHEQ has been affected, without this having been taken into account when preparing the "socioeconomic census" of the project.

Current status and procedural situation: In the first instance / to the office for judgment.

Once the evidentiary stage was completed, final arguments were presented on October 30, 2023, and it entered the office for a first instance ruling on November 15, 2023.

s. Direct Reparation Action promoted by ROS.A. HELENA TRUJILLO, OTONIEL ADAMES TRUJILLO AND OTHERS (43)

Start date: 2017

Claim: \$25,036. Million

Purpose of the trial: The plaintiffs claim that as a result of the construction of the PHEQ, their income from activities as feeders of workers, cocoa harvesters, farmers, day laborers in tobacco crops and various trades, tenants, contractors, vehicle owners, fish washers, tractor drivers, merchants, shovel-men in beach material extraction, transporters of inputs, electricians, domestic employees, artisanal fishermen, employees, have been affected without, when preparing the "socioeconomic census" of the project, this having been taken into account.

Current status and procedural situation: First instance ruling favorable to the company / deadline for appeal by the plaintiffs.

Final arguments were presented on July 10, 2023, and the case was entered into the office for a first-instance ruling on July 19, 2023.

On November 2, 2023, a judgment was issued denying all claims, and the judgment was notified on December 6, 2023.

t. Direct Reparation Action promoted by GILBERTH PAREDES AND OTHERS 112

Start date: 2017

Claim: \$16,857 million

Purpose of the trial: The plaintiffs claim that as a result of the construction of the PHEQ, their income from artisanal fishing activities has been affected, although this was not taken into account when the project's "socioeconomic census" was drawn up.

Current status and procedural situation: In the second instance / to the office for a second instance ruling.

Once the evidence was collected, final arguments were presented on November 11, 2021 and the case was brought into the office for a first instance ruling.

On April 29, 2022, a judgment was issued denying all claims, and the judgment was notified on May 3, 2022.

On June 13, 2022, the appeal was granted; on September 12, 2022, the appeal was admitted, and to date, the process continues to the office for a second instance ruling.

u. RUBER Direct Repair Control Means CUFIÑO HERNANDEZ AND OTHERS 252.

Start date: 2017

Claim: \$38,117 Millions

Object of the trial: The plaintiffs seek to have the company EMGES.A. S.A. E.S.P. sentenced for material and moral damages caused by the impact on the economic activity of short-cycle day laborers in the area of direct influence of the El Quimbo Hydroelectric Project, and that, with the construction of the same, a loss of productive capacity was generated for each of them.

Current status and procedural situation: In the probationary stage.

The 22nd of August 23, a hearing of evidence was held, pending the hearing of the plaintiffs' interrogations and testimonial evidence from Enel Colombia. It was suspended and the date for continuation was set for January 23 and 24, 2024, starting at 8:00 am and lasting all day.

v. Means of control Action of Policarpo Agudelo Group and others (Paso el Colegio Bridge)

Start date: 2014

Claim: \$50,000 Million

Object of the trial: This is a class action brought by 373 individuals living in 5 municipalities of Huila (Paicol, Nátaga, La Plata, Tesalia and La Argentina), transporters, rice growers and various merchants, hardware stores, who claim that Enel must respond for having caused the undermining of the base of the abutment of the Paso del Colegio Bridge, right bank, due to improper handling in the use of dragged material at the extraction source, area 9 at the confluence of the Páez and Magdalena rivers, for the El Quimbo hydroelectric project, which caused the closure of the bridge between August 8, 2011 and December 17, 2012, generating a loss of its productive capacity for each of them.

Current status and procedural situation: In process of the second instance.

Once the evidentiary stage was completed, on 01/17/2020 we were notified of the first instance ruling in favor of Emgesa issued by the Administrative Court of Huila. The court's argument was that it was not possible to prove that the cause of the deterioration of the bridge was a consequence of the activity carried out by EMGES.A. for the construction of the project.

This ruling was appealed by the plaintiff and is currently pending for a second instance ruling since January 25, 2022.

w. Action for Nullity and Restoration of the Rights of JESUS HERNAN RAMIREZ ALMARIO and others

Start date: 2017

Claim: \$23,979 Million

Object of the trial: The plaintiffs seek recognition and payment for the material and moral damages caused to the plaintiffs (201) with the construction of the El Quimbo hydroelectric project and/or compensation for the loss of productive activity belonging to the population group of fishermen who carried out the activity before the execution of the El Quimbo Project.

Current status and procedural situation: Initial Stage, initial hearing date is set 12/13/2023 sets initial hearing for May 23, 2024 at 8 am.

x. Action for Nullity and Restoration of the Rights of LORENA AMAYA BETANCORTH and others

Start date: 2021

Claim: \$20,706 million

Subject of the trial: The plaintiffs request recognition and payment for the material and moral damages caused by the construction of the El Quimbo hydroelectric project and/or compensation for the loss of productive activity, belonging to the population group of day laborers who carried out the activity before the execution of the El Quimbo Project.

Current status and procedural situation: The process is in the office for sentencing of the First Instance since January 1, 2022.

Once the evidentiary stage was completed, the final arguments were presented on 08/16/2002 and on 09/01/2022 the case entered the office for the first instance sentence.

y. Declaratory process of INVESTMENTS LOS ALMENDROS DEL NORTE LTDA.

Start date: 2023

Claim: \$30,901 million

Purpose of the trial: The plaintiff claims that three electrical circuits were built in 1998, located at Carrera 118 No. 128-34, to be delivered to Enel for the provision of public energy service and that they have not been paid or recognized by the Company, therefore, CREG Resolution 070/2008, which refers to remuneration for the use of assets, is being breached, therefore requesting payment of consequential damages and loss of profits.

Current status and procedural situation: In the initial phase. The claim was answered on December 5, 2023. The initial hearings are awaited.

z. Action by the José Edgar Bejarano Group

Start date: 2004

Claim: \$32,000 Million

Object of the trial: Declare Enel Colombia (Emgesa) and AES Chivor responsible for the damages caused to the plaintiffs, due to the overflow of the natural channel of the Upía River, caused by flooding during the last two (2) years and especially from the 13th, 14th and 15th of May 2002, as a consequence of the irregular and unplanned discharge of water from the Chivor and Guavio Dams owned by the defendant companies.

Current status and procedural situation: On October 4, 2023, a first instance judgment was issued by the Tenth (10) Administrative Court of Bogotá in favor of the Company, determining that the evidence submitted and practiced in the process does not demonstrate the existence of a causal link between the flooding suffered by the plaintiffs with the operation of the Chivor and El Guavio hydroelectric plants; specifically, it was not only demonstrated that there were no openings of the floodgates on the indicated dates but also that there were external causes that were ultimately what generated the flooding downstream on the banks of the Upía River.

The case is pending a second instance ruling since December 18, 2023.

aa. Counterclaim before the Enel Colombia Arbitration Court against Mapfre General Insurance of Colombia S.A., Mapfre Colombia Life Insurance S.A. and Mapfre Funeral Services S.A.S

Start date: 2023

Claim: \$12,273 million

Object of the trial: Enel initiates an Arbitration Court against Mapfre for having breached the existing commercial offer for the collection, promotion and billing of insurance, specifically for contacting customers within two years of its termination, which generated damages for Enel. For its part, Mapfre files a counterclaim and requests that Enel be declared contractually responsible for having unilaterally terminated the commercial offer on June 22, 2021, as well as a declaration of non-compliance with other obligations of Enel within the development of the contract and that it be ordered to pay damages.

Current status and procedural situation: The claim was answered, opposing the claims of this, and the Arbitration Court of the Chamber of Commerce of Bogotá set a date for the conciliation hearing on January 30, 2024.

Likewise, the details of the main legal proceedings that the Company has as of December 31, 2023, classified as probable, are reported:

NAME OF PLAINTIFF	YEAR OF FILLMENT	VALUE CLAIM	SUBJECT OF THE CLAIM	CURRENT STATUS OF THE PROCESS
Victor Manuel Vega Arenas, Gloria Isabel Galindo, Jose Arnulfo Vega Galindo, Victor Manuel Vega Galindo, Leydy Mabel Romero Gomez	2013	\$ 2,500,000,000	Death by electrocution on the medium voltage network while carrying out construction work. The victim was Wilson Javier Vega Galindo (plaintiffs: Victor Manuel Vega, Gloria Isabel Galindo, Victor Manuel Vega Galindo, Jose Arnulfo Vega Galindo and Leydy Mabel Romero). The victim died on April 9, 2012 while carrying out construction work at Calle 105 Sur no. 2 b -38 east of Bogota.	The liquidation of the credit is pending within the executive process that was initiated in this litigation following the judgment.
Solangy Sanchez Bustos	2013	\$ 5,010,750,000	Death by electrocution upon contact with the medium voltage network when installing a metal manhole cover. Mr. Edgar Audolino Martínez Díaz (22 years old) died in the accident. The lawsuit is filed by Mrs. Solangy Sánchez on her own behalf and on behalf of and representing her two minor daughters. The accident occurred at the Sabor Huilense restaurant, located at Carrera 69 no. 26-29 south of Bogotá on July 8, 2009.	Favorable first instance ruling dated June 7, 2023, to date the appeal is pending.

NAME OF PLAINTIFF	YEAR OF FILLMENT	VALUE CLAIM	SUBJECT OF THE CLAIM	CURRENT STATUS OF THE PROCESS
Raul Ernesto Rodriguez	2015	\$ 1,900,000,000	bodily injuries to Mr. Raúl Ernesto Rodríguez, the accident was due to the reckless manipulation he carried out with metallic elements in the safety zone of the medium voltage network and without any dielectric protection element and when he was manipulating a metallic structure by order of Mrs. Bertha Osiris Gómez.	Favorable first instance judgment, on appeal before the administrative court of Cundinamarca
Cooperativa De Trabajo Asociado Servicomtre	2012	\$ 1,740,380,144	There was a mathematical error in the settlement of Contract CPS019-06	He has been in the office since September 21, 2021 for Sentencing.
Fernando Parra Cortes and others	2021	\$ 911,000,000	Compensation is being claimed for the electrocution and death suffered by the minor Juan Daniel Parra on March 6, 2019. The minor came into contact with a fence on a private property, which was energized by the poor condition of the property's power supply. The site of the accident is Carrera 2 No. 2 - 139 in the municipality of Tocaima (Cundinamarca).	On August 28, 2023, an initial hearing was held where evidence was ordered. Pending court proceedings.
Ernesto Lopez Castro and Doralba Castro Rodriguez	2012	\$ 1,133,400,000	Death by electrocution of Mr. Luis David López Correa, on August 7, 2010 upon making contact with the media network.	Liquidation of damages in the first instance is in process.
Leonardo Andrés Álzate Restrepo, Efraín Baracaldo Méndez, Henry Barahona Sánchez, María Elena Hernández Burgos, Pedro Elías Jiménez Acosta, Fernando Yesid Mejía, Feliz Antonio Pachón Meló, Diana Milena Pérez Chaparro, José Francisco Rodríguez Patiño Y Juan De Dios Suarez Forero.	2019	\$ 3,850,000,000	The plaintiffs are requesting reinstatement and payment of labor compensation based on an unfair dismissal as a result of being protected by the guarantee of circumstantial jurisdiction arising from the collective dispute with the Redes trade union organization.	Unfavorable first instance judgment dated June 30, 2022, at the date it is in the office to issue a second instance ruling.
Carlos Alberto Amador Morales Jonathan Amador Giraldo Sebastian Amador Giraldo Maria Camila Amador Giraldo Light Aleida Giraldo Hincapie David Amador Giraldo Santiago Amador Giraldo	2017	\$ 1,800,000,000	Solidarity in the payment of labor debts to employees of Enel's collaborating company.	Unfavorable cassation ruling of December 12, 2023, which is pending return to the court of origin to settle costs and pay the sentence.
Luz Nelly Olarte Guependo and others	2002	\$ 2,953,180,821	Ordinary non-contractual civil liability for events of 1994	It is being processed before the Superior Court of Ibagué, with the appeals presented by the plaintiff parties against the order that issued the payment order.
Uber Roldan Cortes and others	2016	\$ 5,377,741,200	The plaintiffs request that the entities related to the lawsuit be sentenced and that collective rights and interests be protected due to the reduction in water flows due to the production of biomass that generated the decomposition and environmental damage that occurred during the filling and operation stages of the El Quimbo hydroelectric plant and due to the water quality downstream of the Magdalena River.	Pending appeal. Second instance in the Council of State.

2.3. Relevant risks to which the issuer is exposed

Relevant risks to which the issuer is exposed and the mechanisms implemented to mitigate them

Enel Colombia S.A. E.S.P., as an issuer registered in the national registry of securities and issuers – RNVE, in compliance with the instructions issued in decree 151 of 2020 and section 7.4.2.1.3. of Annex I of external circular 012 of 2022, is allowed to detail the risks to which the company is exposed, the description of the nature, the mechanisms for management, monitoring and mitigation.

The Company follows the guidelines of the Internal Control and Risk Management System (SCIGR) defined by the Enel Group, which establishes the guidelines, standards, procedures, systems and other measures that are applied at the different levels of the Company for the identification, analysis, evaluation, treatment and communication of the risks that the business continuously faces, including risks associated with environmental, social and governance issues.

The Enel Group's organizational risk management and control structure is composed of a Global Risk Control Committee and a Regional Risk Control Committee for Latin America. For each Group company, the risk management and control process is decentralized. Each manager responsible for the operational process in which the risk originates is also responsible for the treatment and adoption of risk control and mitigation measures. To monitor compliance with internal policies, including those related to risks, the Companies rely on the Internal Audit team, responsible for periodically auditing and verifying that the established policies and controls are in operation.

Risk Control, together with the Administration, Finance and Control (AFC) department, periodically holds meetings with the Managers of each business line and Staff (front line and Risk Owners) to (i) review the probability classification and impact estimation (ii) identify mitigation actions or assess materialized risks and (iii) evaluate new events that can be identified and incorporated into the Risk matrix. In addition, each year, the Company performs a Self-Assessment of risk management and control, where first-level Managers evaluate the process of identifying, measuring, controlling and monitoring risks to ensure the timeliness and quality of the process.

The applied methodology corresponds to the best practices at the corporate level, it is based on the guidelines of the ISO31000:2018 standard, where the stages of identification, analysis, assessment, treatment, monitoring and communication of risks to Senior Management are executed.

Taxonomy

Enel SpA has an approved risk taxonomy that considers six (6) macro categories (Strategic, Governance and Culture, Compliance, Financial, Operational and Digital Technology) and thirty-seven (37) subcategories. Its management covers the complete risk assessment process (identification, analysis and valuation) in accordance with ISO31000:2018, clearly reflecting the assessed risks, as well as the probabilities and impacts.

Below is a brief description of each macro category:

Strategic: These are all risks that may significantly affect the achievement of the Company's strategic objectives, both in the short and long term.

Governance and Culture: Risk of incurring judicial or administrative sanctions, economic or financial losses and damage to reputation, as a result of the inability to meet the expectations of stakeholders, ineffective exercise of supervisory functions, and/or the absence of integrity and transparency in decision-making processes, as a consequence of unauthorized attitudes and conduct of employees and senior management, in violation of the Company's ethical values.

Digital technology: They are risks inherently vulnerable to cyber-attacks that can take many forms, from data theft to system invasion with potentially damaging large-scale consequences and even service interruptions.

Financial: They refer to the probability of occurrence of an event that has negative financial consequences for the Company, in relation to: (i). The risks inherent to the financial market, due to the volatility of interest rates and exchange rates. (ii). The risks derived from possible restrictions to access the financial market or to meet the obligations assumed or the cash flow needs required in the ordinary course of business, such as liquidity and credit risks.

Operational: These are those that represent the risks of the operation, resulting from inadequate internal processes, systemic failures in the network and other events of external causes that may affect the quality of the energy supply and the performance indicators.

Compliance: These are those that represent the risks of non-compliance with a rule or standard. Therefore, knowledge and a clear definition of the laws and regulations by which the Company is governed are required.

Each responsible area, together with the risk management area, carries out ongoing treatment work with the aim of reducing exposure levels through preventive management. These actions seek to reduce the probability and impact of each of the risks, and are periodically presented to the Board of Directors and senior management for decision-making.

Macrocategories and Subcategories

Strategic

- Climate change
- Competitive landscape
- Innovation
- Legislative and regulatory development
- Macroeconomic and geopolitical trends
- Strategic planning and capital allocation

Governance & Culture

- Corporate culture and ethics
- Corporate governance
- Reputation
- Stakeholder engagement

Digital Technology

- Cybersecurity
- Digitalization
- IT effectiveness
- Service continuity

RISKS

Financial

- Capital structure adequacy and access to financing
- Commodity
- Credit and counterparty
- Exchange rate
- Interest rate
- Liquidity

Operational

- Asset protection
- Business interruption
- Customer needs and satisfaction
- Environment
- Health and safety
- Intellectual property
- People and organization
- Process efficiency
- Purchasing, logistics, and supply chain
- Service quality management

Compliance

- Accounting compliance
- Antitrust and consumer rights compliance
- Corruption
- Data protection
- External disclosure
- Financial regulation compliance
- Tax compliance
- Compliance with other laws and regulations

Risks identified as of December 31 - Monitoring

Strategic Risk from the Implementation of Tax Reform

Subcategory	Probability	Description	Measurement procedures	Mitigation actions
Competitive landscape	Medium - Low	Ongoing review of the application of the changes defined in the Tax Reform approved in December 2022 to determine the impact on the income statement.	Analysis of the review of possible cost increases due to the implementation of the defined Reform.	Continuously monitor the decrees and circulars that are published or issued for the correct implementation of the changes defined in the Tax Reform, as well as their possible impact on the Company.

Financial Risk Due to Bad Debt Collection

Subcategory	Probability	Description	Measurement procedures	Mitigation actions
Credit and Counterpart	Average	It corresponds to the probability of non-payment by customers who have used Enel's distribution services. Impact due to higher costs due to possible portfolio write-offs that reduce the result.	An impact analysis is carried out in which the overdue debt of the month prior to the analysis is considered, and is reclassified by the height of default of each amount for the study.	1. Encourage electronic payment: Promote electronic payment until reaching a coverage of over 85%, which will contribute to having funds in real time and reduce process inefficiencies, reducing debt. 2. Control of public lighting debt: Encourage payments and agreements based on a better relationship with public administrations. Agility in responding to clarifications of invoiced items to avoid late payment.

Strategic risk due to political and fiscal factors

Subcategory	Probability	Description	Measurement procedures	Mitigation actions
Legislative and Regulatory Development	Average	The Company is subject to the country's economic and political conditions, political and legal stability, fiscal, monetary, security, international relations, and regulatory regime policies, among others, which may affect and reduce the Company's results.	Ongoing and periodic analysis of the country's political and economic environment, as well as government plans	The company continuously monitors government plans to identify risks and opportunities for the country in general and for the energy sector in particular. It also continuously monitors the political and socioeconomic environment in order to make any necessary adjustments to the definition and implementation of its strategies. Hiring external advisors to carry out an analysis from a tax and regulatory perspective, in order to ensure more favorable decision-making for the company.

Financial risk due to variations in the exchange rate and commodity prices.

Subcategory	Probability	Description	Measurement procedures	Mitigation actions
Commodities and exchange rate	Low	The risk of variation in the price of commodities affects energy prices in the Spot market. In a scenario of low hydrology, prices and the generation capacity of the System may be affected. In order to comply with the PPAs (energy contracts), it is necessary to make purchases in the Spot Market, which could have negative effects on the company's variable margin.	Stochastic analysis on the risk variables: generation, spot price, TRM value and coal. The result is the worst-case scenario at 95% of the sum of each scenario for the period 20243-2025	To mitigate the exchange rate and commodity risk, the company has a commercial policy based on optimal contracting that minimizes the risk of exposure to the spot market in the event of extreme drought. The company also has a diverse and competitive portfolio of plants located in basins with different and even complementary cycles in the event of extreme phenomena. In the future, it will also have Non-Conventional Sources of Renewable Energy (FNCER) that have demonstrated their complementarity with the existing hydraulic resource.

Strategic risk due to reduction in future sales prices due to oversupply of energy.

Subcategory	Probability	Description	Measurement procedures	Mitigation actions
Competitive landscape	High	As a result of the new capacity assigned in the 2019 and 2021 auctions, the interconnections with other countries and self-generation, there may be excess installed capacity in the system, which would translate into a potential reduction in long-term prices and therefore the impact of lower revenues.	Consider scenarios with delays and extra capex to quantify the risk.	Potentially mitigable through sales management Long-term sales, better negotiations.

Financial risk due to changes in parameters and variables that affect financial debt.

Subcategory	Probability	Description	Measurement procedures	Mitigation actions
Interest Rate and other indicators	Low	The volatility of variable rates, projections of new debt, and exchange rate differences are affected by the volatility inherent in financial markets and have an adverse effect on company results (and liquidity), considering how the variables behave.	Consider scenarios with changes in parameters and variables and measure the impacts for decision making	Take interest rate or exchange rate hedges or other factors that are affecting to minimize risk and volatility Create a detailed financial plan to minimize impacts on the volatility of the indicators.

3. Part Two – Stock market and financial performance

3.1. Behavior and performance of securities in the trading systems in which they are found

At the close of December 31, 2023, the mnemonic BCOS8189B005 registered the highest trading volume, reaching a share of 0.086% of the market volume without TES, while BCOS718SE007 registered the lowest volume with 0.0002% of the total.

Mnemonic	Number operations	Rate maximum	Rate minimum	Closing rate	Maximum price	Minimum price	Closing price	Volume of Negotiation	Market volume	Market volume without TES	% Stake
BCHB01139B12	2	21.35	20.00	20.00	102.08	97.17	102.08	587.91	486,706,746.94	193,504,923.78	0.000%
BCHB01139B12	39	22.50	15.60	15.60	104.84	96.72	103.87	118,589.19	486,706,746.94	193,504,923.78	0.061%
BCHB06149B10	5	20.44	16.92	16.99	101.99	99.50	101.95	15,123.56	486,706,746.94	193,504,923.78	0.008%
BCHB06149B16	2	19.26	19.20	19.26	96.93	96.75	96.75	7,747.16	486,706,746.94	193,504,923.78	0.004%
BCHB07169B07	3	15.60	15.60	15.60	103.61	103.61	103.61	1,554.17	486,706,746.94	193,504,923.78	0.001%
BCHB07169B07	17	15.62	14.50	14.60	104.04	103.61	104.04	70,180.525	486,706,746.94	193,504,923.78	0.036%
BCHB1129B15	13	21.77	17.82	17.82	99.75	89.69	97.87	36,356.73	486,706,746.94	193,504,923.78	0.019%
BCOS1209B007	24	18.80	15.78	15.78	95.71	90.71	93.71	63,807.18	486,706,746.94	193,504,923.78	0.033%
BCOS120SE004	2	17.80	14.00	14.00	93.01	83.73	93.01	883.67	486,706,746.94	193,504,923.78	0.000%
BCOS120SE004	46	17.87	13.18	13.40	94.98	83.61	94.82	56,532.91	486,706,746.94	193,504,923.78	0.029%
BCOS617SE007	1	14.40	14.40	14.40	93.42	93.42	93.42	850.15	486,706,746.94	193,504,923.78	0.000%
BCOS617SE007	15	14.68	13.25	13.25	95.71	92.79	95.71	100,195.08	486,706,746.94	193,504,923.78	0.052%
BCOS7189B012	2	17.82	17.61	17.61	95.83	95.12	95.83	3,608.99	486,706,746.94	193,504,923.78	0.002%
BCOS718SE007	1	13.35	13.35	13.35	90.28	90.28	90.28	451.42	486,706,746.94	193,504,923.78	0.0002%
BCOS718SE007	14	14.65	13.30	14.65	90.36	89.29	89.55	34,255.69	486,706,746.94	193,504,923.78	0.018%
BCOS8189B005	10	16.00	14.60	15.55	102.86	100.29	101.38	8,114.27	486,706,746.94	193,504,923.78	0.004%
BCOS8189B005	69	19.59	13.20	13.20	104.58	99.82	103.03	166,605.67	486,706,746.94	193,504,923.78	0.086%
BCOS9199B010	4	18.30	16.00	16.01	97.98	95.56	97.94	19,620.47	486,706,746.94	193,504,923.78	0.010%
BCOS919SE004	2	17.00	16.00	17.00	100.39	99.92	100.39	701.78	486,706,746.94	193,504,923.78	0.000%
BCOS919SE004	9	18.11	16.00	16.10	101.06	100.32	101.06	13,124.87	486,706,746.94	193,504,923.78	0.007%
BEMG1099B15	1	15.63	15.63	15.63	103.55	103.55	103.55	517.77	486,706,746.94	193,504,923.78	0.000%
BEMG1099B15	6	19.33	14.00	14.00	104.16	100.78	101.35	3,679.85	486,706,746.94	193,504,923.78	0.002%

3.2. Information on the issuer's equity interest and other material matters relating to its equity ownership structure

- Shareholding structure of Enel Colombia S.A. E.S.P.

Shareholder	Type of shares	No. Shares	% Stake
ENEL AMERICAS S.A. NIT. 900.283.352-6	Ordinary	85,394,808	57.345%
GRUPO ENERGÍA BOGOTÁ S.A. E.S.P. NIT 899.999.082-3	Ordinary	63,311,437	42.515%
OTHER MINORITY SHAREHOLDERS	Ordinary	207,917	0.140%
TOTAL		148,914,162	100%

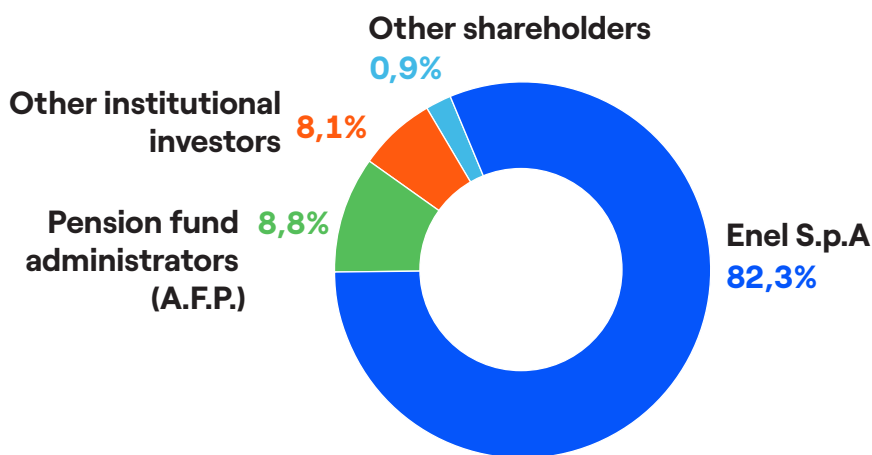
Information on the beneficial owners of a percentage equal to or greater than 10% of the share capital of Enel Colombia S.A. E.S.P.

- Grupo de energía de Bogotá S.A. E.S.P.



Source of information: <https://www.grupoenergiabogota.com/inversionistas/emisiones>

• **ENEL AMERICAS S.A.**



Source of information: <https://www.enelamericas.com/es/inversionistas/a201811-participacin-accionaria.html>

Dividends

The General Shareholders' Meeting held on March 28, 2023, approved the distribution of profits and payment of dividends from net income for 2022 for COP\$2,738,253,682,094. Of this amount, COP\$1,370,987,261,734 was paid in July and COP\$1,367,217,478,361 in December 2023.

3.3. Financial information for the reported period compared to the immediately preceding period

As part of the annexes, the separate and consolidated financial statements, approved by the General Shareholders' Meeting on March 21, 2024, are attached to this report.

The financial statements are signed by the Legal Representative, Accountant and Statutory Auditor and include the latter's opinion.

3.4. Management's comments and analysis on the results of the operation and the financial situation of the issuer on an individual, separate and/or consolidated basis

3.4.1. Material variations in operating results

Financial results 2023

The financial results presented below correspond to the consolidated figures of Colombia, Panama, Guatemala and Costa Rica between January and December 2023. It is important to highlight that there are representative variations in the comparative figures between 2022 and 2023 due to the effect of the merger that took place in March 2022⁽¹⁾.

	2023	2022*	% VARIATION
<i>Millions of pesos (COP)</i>			
OPERATING INCOME	16,735,543	12,223,883	+36.9%
CONTRIBUTION MARGIN	7,790,709	7,254,187	+7.4%
EBITDA	6,613,605	6,327,708	+4.5%
EBIT	4,912,641	5,087,101	-3.4%
NET INCOME	1,951,918	2,960,779	-34.1%
NET FINANCIAL DEBTT ⁽¹⁾	7,484,302	6,184,718	+21.0%
INVESTMENTS	2,830,890	2,896,777	-2.3 %

*2022 corresponds to the results of twelve months (January-December) of the generation business and ten months (March-December) of the distribution business (Codensa), Enel Green Power Colombia, and the subsidiaries in Central America.

(1) Short-term financial debt + Long-term financial debt – Cash and other financial assets (consolidated).

As of December 2023, Enel Colombia and its subsidiaries in Central America reached a contribution margin of \$7.79 trillion pesos.

The distribution business line contributed \$3.41 trillion pesos, as a result of:

- Higher revenues due to improved operational performance in energy recovery, including unrecorded consumption, and progress in the execution of connection asset development projects.
- Higher revenues due to improved remuneration of the distribution manager, due to a positive dynamic in the incorporation of new electrical assets to the regulatory asset base (BRA).
- Indexation of distribution and marketing charges, within the framework of current regulations.

This result was partially offset by:

- Lower water contributions following the materialization of the impacts of the El Niño phenomenon, which generated higher variable costs in the purchase of energy, mainly explained by the increase in the average annual stock price of more than 156% compared to the previous year.
- Lower margin in the Crédito Fácil Codensa business, as a result of higher portfolio provisions.

On the other hand, the generation business in Colombia contributed \$3.73 trillion pesos to the margin, mainly explained by:

- Greater volume of energy sales through contracts, especially in the wholesale market and the spot market (energy exchange).
- Greater energy generation (+17% equivalent to 2.3 TWh) in hydroelectric technology due to greater hydrology during the first months of 2023 and thermal technology due to the start of the dry period during the second half of the year.

(1) The results as of September 2022 include the performance of the former Emgesa, the acquiring company, for the period January-September 2022 together with the results of its direct subsidiary Sociedad Portuaria Central Cartagena and, as of March, the results of Distribución (formerly Codensa), Enel Green Power (formerly EGP Colombia SAS) and the companies in Costa Rica, Panama and Guatemala are included. The accumulated results for January and February/22 of Codensa, EGP Colombia and ESSA2 were recorded in equity.

- Higher revenues from the provision of auxiliary services for regulating system frequency (Automatic Generation Control - AGC) due to market requirements.
- Extraordinary income of \$57 billion pesos for recognition of insurance for damage to assets in the course of the ordinary course of business.

These positive aspects made it possible to partially offset: i) higher energy purchase costs on the spot market (energy exchange) due to the country's hydrological conditions, especially in the second half of the year due to the El Niño phenomenon, ii) higher fuel costs due to an increase in thermal generation, iii) the increase in the CERE (Real Equivalent Cost of Energy) due to greater energy generation, and iv) greater depreciation of the peso against the dollar, especially during the first half of 2023 compared to the same period in 2022. However, it is important to note that the Company carries out hedging operations to mitigate exchange rate risk.

Likewise, at the end of 2023, the Central American subsidiaries in Guatemala, Panama and Costa Rica contributed \$654.9 billion pesos to the contribution margin, a result impacted by lower generation in Panama and Guatemala, due to the low water contributions that occurred during the year and an increase in energy purchases to meet contracting levels, an effect that was partially offset by higher generation in Costa Rica.

In addition, the result was impacted by the registration of the fine of \$40.7 billion, due to the rejection of the claim related to the delay in the start of the operation of the Chucás Hydroelectric Project in Costa Rica.

Fixed costs amounted to \$1.18 trillion pesos, showing an increase in personnel expenses and other operating expenses, the effect of the increase in the minimum wage and the Consumer Price Index, in addition to the benefits included in the signing of the Collective Labor Agreement signed at the end of 2022.

According to the above, Enel Colombia's consolidated EBITDA reached \$6.61 trillion pesos.

EBIT was \$4.91 trillion pesos, reflecting the increase in depreciation expenses, a result of the growth of the fixed asset base as a result of the investment plan that the Company has been implementing in the distribution, generation and project renewables businesses, added to the recognition of impairment loss worth \$746.3 billion pesos after the decision was made to suspend indefinitely the execution of the Windpeshi wind project, in the department of La Guajira, a sum that was partially offset by the recovery of the impairment due to the dismantling of the Cartagena thermal generation plant for \$138.1 billion, whose sale took place on December 1, 2023, date from which the SMN Termocartagena S.A.S. group assumed the administration and operation of this power generating plant.

Enel Colombia's consolidated net profit was \$1.95⁽²⁾ trillion pesos, impacted by the following factors:

- The increase in financial expenditure, explained by:
 - i) A higher average debt balance compared to the same period in 2022 and the increase in the IBR and CPI indicators, to which 62% and 20% of the debt are indexed respectively.
 - ii) The increase in expenses resulting from the elimination of the account receivable from the Costa Rican Electricity Institute (ICE) for \$268.6 billion (US\$62 million) associated with the rejection of the request for review in relation to the recognition of greater investment for the construction of the Chucas Hydroelectric Project in Costa Rica.
- Higher taxes due to the non-deductibility of the expense associated with the rejection of the request for review in Costa Rica, the suspension of the Windpeshi wind project and the sale of the Cartagena Thermal Power Plant, described above, as well as the recognition of occasional gains from the sale of Enel Colombia's stake in Colombia ZE S.A.S

For their part, the Central American subsidiaries recorded a net profit of \$44.7 billion pesos, a result mainly explained by the low hydrology that was evident during the year and the resolution that rejects the lawsuit filed by Chucas to the ICE, described previously.

(2) Net income includes subsidiaries in Colombia and Central America, as well as companies in which Enel has investments as associates. This result incorporates the controlled and non-controlled interests of Enel Colombia as a group.

During 2023, Enel Colombia made investments of \$2.83 trillion, focused mainly on:

The construction of four solar projects in Colombia: El Paso Extension, La Loma, Fundación and Guayepo I&II, as well as the Madre Vieja and Baco solar parks in Panama. These projects began the testing period by injecting the first kilowatt-hour into the system and are expected to enter commercial operation in 2024 to contribute more than 800 MWdc and generate more than 5 TWh in the next three years.

It is worth noting that in December, the Guayepo I&II Solar Park officially delivered the first kilowatt hour (kWh) of energy to the National Interconnected System (SIN), marking the start of the testing period. An average generation of 1,030 GWh/year is estimated, which represents electricity for more than 1,460,000 citizens. In addition, it will contribute to avoiding the emission of approximately 650 thousand tons of carbon dioxide (CO₂), reaffirming Enel Colombia's commitment to the country's energy transition and the preservation of the ecosystem.

Similarly, the Baco Solar Project in Panama injected the first kilowatt hour of energy into the System, which means that it has begun the testing phase. This photovoltaic project is expected to generate approximately 44.54 GWh/year, energy capable of supplying the needs of more than 22,940 homes, avoiding the emission of 46,516 tons of CO₂ and contributing to the saving of 8.84 million cubic meters of water.

From the Distribution business, the plan to expand infrastructure capacity to meet demand was continued, massive customer connections were made, connection requests from Large Clients were attended to, and works were carried out to support the existing electrical infrastructure of the new mobility projects in the Bogotá–Sabana region.

On the other hand, with cut to December As of 2023, Enel Colombia has contributed with the payment of taxes worth \$3.1 trillion pesos, of which \$2.7 trillion correspond to taxes charged to the Company and include the payment of income tax for 2023 for \$1.9 trillion. The remaining \$378.1 billion pesos correspond to taxes collected from third parties.

As of December 2023, the consolidated **Net Financial Debt** reached \$748 trillion pesos, registering an increase of 21% compared to December 2022, as a result of the new financing needs to leverage the ambitious investment plan that the Company has been developing. The closing of the loan with International Finance Corporation (IFC) for 1.2 trillion pesos stands out, destined to leverage the investment plan of Enel Colombia's distribution business, which includes new distribution assets, development of electric mobility, network resilience, maintenance of existing networks and the expansion of the network to new customers.

Dividends

As of December 2023, Enel Colombia received dividends from Guatemala for USD\$45.15 million and from Panama for USD\$21.7 million. In addition, the Company made payments of \$2.74 trillion pesos to its shareholders from the profits of the 2022 fiscal year.

2023 Operating Results – Generation Colombia

	2023	2022	% VARIATION
<i>GWh(*)</i>			
GENERATION IN COLOMBIA	15,959	13,663	+16.8%
CONTRACT S.A.LES	17,488	15,848	+10.4%
SHORT TERM MARKET S.A.LES (SPOT)	4,127	2,748	+50.2%
PLANT AVAILABILITY	87.0%	88.0%	-0.01

(*) Estimated figures

At the end of 2023, Enel Colombia ranked second in electricity generation in terms of net installed capacity, with a 17% share of the National Interconnected System (SIN). This share is represented by 3,390 MW, of which 3,097 MW correspond to hydroelectric energy, 226 MW to thermal energy and 67 MW⁽³⁾ to solar energy. The net installed capacity in thermal technology showed a decrease of 180 MW as a result of the sale of the Cartagena Thermal Power Plant to the company SMN Termocartagena S.A.S, which took place on December 1, 2023, and whose transaction is in line with the Company's strategy to focus its efforts on the development of non-conventional renewable projects and continue contributing to the diversification of the country's energy matrix.

(3) Corresponds to the installed capacity in ac (alternating current)

Likewise, Enel Colombia positioned itself as the second generator of the National Interconnected System (SIN) in Colombia, with a 20% share, and the first energy marketer in the free market, with an 18% share, delivering a total of 387.17 GWh/month to 461 high-consumption customers, distributed throughout the national territory.

At the end of 2023, Enel Colombia's energy generation reached 15,959 GWh, registering an increase of 17% compared to the same period of the previous year, as a result of the increase in generation from hydro and thermal power plants, in line with the Company's commercial strategy to ensure that it meets the country's demand. In addition, solar technology increased its contribution to the system through the start-up and testing carried out at the La Loma, Fundación and Guayepo I&II solar parks.

Total generation during this period was distributed as follows by generation source:

- **93% hydroelectric:** Despite the high hydrology presented during the first four months of the year, the average of accumulated contributions at the end of 2023 for the SIN resulted in deficit values with 88% above the historical average (HA). For its part, the Enel Colombia basins showed contributions of 100% of the historical average, with the Bogotá River basin standing out as the only one with surplus contributions reaching 124% HA.
- **5% thermal:** There was a greater participation of thermal generation, especially during the second half of the year, due to greater demand in the face of low hydrology in the context of the El Niño phenomenon.
- **2% solar:** It corresponds to the production of energy at the El Paso solar plant, and the energy associated with the initiation tests of the La Loma, Fundación, Guayepo I&II and El Paso Extension solar parks.

Finally, at the end of 2023, Enel Colombia's power generation plants reported an availability of 87%, highlighting maintenance activities on the turbines of the thermal power plants and the hydroelectric plants of the Bogotá River, as well as activities associated with automation and remote control at the Guavio, Betania and Quimbo plants with the purpose of ensuring the reliability of the generating park in future years.

Central America Operating Results 2023 – Generation

	2023	2022	% VARIATION
GENERATION GWh(*)	2,192	2,374	-7.7%
INSTALLED CAPACITY MW(*)	705	644	+9.5%

(*) Estimated figures

During 2023, energy generation in the Central American subsidiaries (Guatemala, Panama and Costa Rica) reached 2,192 GWh, of which 2,022 GWh correspond to hydraulic sources and 169 GWh to solar energy. The lower generation compared to 2022 is mainly explained by the low hydrology recorded for most of the year due to the El Niño phenomenon, especially in Panama and Guatemala.

On the other hand, the net installed capacity of the three countries reached 705 MW, of which 543 MW correspond to hydropower and 162 MW to solar power, which includes the incorporation into the system of 17 MW from the Madre Vieja solar plant and 30 MW from the Baco solar plant, projects that are currently being tested.

Operating results 2023 – Energy distribution in Colombia

	2023	2022	% VARIATION
NATIONAL ENERGY DEMAND (GWh)	79,973	76,657	+4.33%
ENERGY DEMAND IN COLOMBIA(1) (GWh)	15,988	15,886	+0.64%
REGULATED MARKET PARTICIPATION IN ITCOLOMBIA	19.99%	20.71%	-0.72%
AVERAGE ENERGY LOSS RATE	7.51%	7.51%	+0.00%
TOTAL CUSTOMERS IN COLOMBIA	3,861,884	3,789,015	+1.92%
SAIDI ₍₂₎	514'	465'	+10.54%
SAIFI ₍₃₎	9.19	8.05	+14.16%

(1) Energy demand within the Enel Colombia network, does not include losses from the National Interconnected System

(2) Indicator that measures the average duration in minutes of perceived service interruptions over the past 12 months

(3) Indicator that measures the average number of times that a service interruption occurs during the last 12 months

During the year 2023, the **national energy** demand in Colombia showed a growth of 4.33% compared to 2022, driven by a higher level of consumption by regulated demand, specifically by the residential sector and small businesses. The monthly growth trend shows a more representative increase starting in May, caused mainly by the high temperatures associated with the El Niño phenomenon, the effects of which became more noticeable in operating areas other than that of Enel Colombia, characterized by warmer and drier climates. Likewise, unregulated demand is decelerating in line with lower economic growth.

Enel Colombia's **energy demand**, within the commercialization segment, reached a growth of 0.64% at the end of 2023, due to the context and economic dynamics of the country, which shows a contraction mainly in industrial consumption.

The energy loss index as of December 2023 stood at 7.51%, achieving to maintain the same result as the previous year through a comprehensive energy recovery plan. This plan was based on the implementation of various strategies that made it possible to take advantage of the existing infrastructure, enabling a detailed analysis, executing investment plans and maintaining operational control through on-site inspections. As a result, a recovery of unrecorded consumption equivalent to 56 GWh was achieved.

In terms of the **total number of customers**, the Distribution business recorded an increase of 1.92%, representing 72,869 new connections.

Regarding the regulatory **service quality indicators**, so far in 2023, S.A.IDI (duration) and S.A.IFI (frequency) were affected compared to the end of 2022 due to the CREG announcement in July 2022 regarding the non-exclusion of events due to natural disasters, reported by the Superintendency of Public Utilities and exhaustive according to CREG 015 of 2018. However, Enel Colombia met the established regulatory goals and managed to exceed them by 21% in S.A.IDI and 4% in S.A.IFI in 2023.

3.4.2. Material changes in relation to the liquidity and solvency situation of the issuer

For the reported period, there were no events or situations that could affect liquidity and solvency.

3.4.3. Trends, events or uncertainties that have the potential to materially impact the issuer's operations, its financial situation or changes in its financial situation; as well as the assumptions used to prepare these analyses.

The Company has assessed potential events or uncertainties through the analysis of the risk matrix implemented as a continuous monitoring tool. The risks are described in section 2.3 of this report and contain the risks identified from a strategic, market, financial, political, regulatory and fiscal point of view, among others, as of December 31, 2023.

3.4.4. Off-balance sheet transactions that may materially impact the issuer's operations, its financial situation or changes in its financial situation

At the end of 2023, "there are no omissions of information that are material and that could materially impact the issuer's operations, its financial situation or changes in its financial situation."

3.5. Quantitative and qualitative analysis of the market risk to which the issuer is exposed as a result of its investments and activities sensitive to market variations

3.5.1. Quantitative analysis of market risk

Debt Portfolio

The company's debt portfolio includes instruments linked to variable interest rates (CPI and IBR).

Interest Rate Exposure

As of December 31, 2023, the instruments that have exposure to CPI are:

Type of Operation	Amount disbursed (COP Millions)	Current Value (COP Millions)	Index	Spread	Start Date	Due Date
Bond	193,340	193,340	IPC	4.80%	15/11/2013	15/11/2025
Bond	160,000	160,000	IPC	3.59%	11/04/2018	11/04/2030
Bond	200,000	200,000	IPC	3.56%	7/03/2019	7/03/2029
Bond	250,000	250,000	IPC	2.45%	25/08/2020	25/08/2027
Bond	55,500	55,500	IPC	6.09%	11/02/2009	11/02/2024
Bond	200,000	200,000	IPC	3.64%	13/12/2012	13/12/2027
Bond	363,030	363,030	IPC	5.00%	11/09/2013	11/09/2025
Bond	186,430	186,430	IPC	3.83%	16/05/2014	16/05/2024
Bond	162,500	162,500	IPC	4.15%	16/05/2014	16/05/2030
Total	1,770,800	1,770,800				

As of December 31, 2023, the instruments that have exposure to IBR are:

Type of Operation	Amount disbursed (COP Millions)	Current Value (COP Millions)	Index	Spread	Start Date	Due Date
Bank Loan	17,043	7,954	IBR 1M	1.25%	5/04/2019	5/04/2026
Bank Loan	200,000	100,000	IBR 6M	1.05%	14/01/2020	14/01/2025
Bank Loan	12,543	380	IBR 1M	0.00%	6/01/2021	6/01/2024
Bank Loan	2,872	174	IBR 1M	0.00%	8/02/2021	3/02/2024
Bank Loan	400,000 ⁽⁴⁾	400,000	IBR 3M	0.75%	14/05/2021	14/05/2026
Bank Loan	300,000	180,000	IBR NASV	0.50%	15/07/2021	15/07/2026
Bank Loan	260,000	260,000	IBR 3M	0.85%	30/11/2021	30/11/2026
Bank Loan	101,500	91,186	IBR 3M	1.56%	31/08/2021	29/02/2032
Bank Loan	100,000	100,000	IBR 3M	0.95%	19/10/2021	19/10/2027
Bank Loan	150,000	150,000	IBR 3M	0.95%	30/11/2021	30/11/2027
Bank Loan	200,000	200,000	IBR 3M	0.95%	23/12/2021	23/12/2027
Bank Loan	480,000	480,000	IBR 3M	2.05%	5/04/2022	5/04/2028
Bank Loan	250,000	250,000	IBR 3M	0.90%	28/04/2022	28/04/2029
Bank Loan	411,000	411,000	IBR 3M	1.60%	28/07/2022	28/07/2028
Bank Loan	60,000	45,000	IBR 3M	1.45%	15/07/2022	15/07/2026
Bank Loan	89,000	89,000	IBR 3M	1.60%	30/11/2022	30/11/2028
Bank Loan	360,000	360,000	IBR 3M	2.98%	30/11/2022	30/11/2029
Bank Loan	400,000	400,000	IBR 3M	2.68%	10/02/2023	10/02/2024
Bank Loan	683,625	683,625	IBR O/N	3.70%	12/04/2023	12/04/2028
Bank Loan	75,000	75,000	IBR 3M	3.14%	29/08/2023	29/08/2024
Bank Loan	279,440	279,440	IBR O/N	4.40%	14/09/2023	13/09/2024
Bank Loan	1,211,157	1,211,157	IBR O/N	3.10%	30/11/2023	30/10/2031
Bank Loan	300,000	300,000	IBR 3M	3.85%	21/12/2023	21/12/2027
Total	6,343,180	6,073,916				

Derivatives Portfolio

Exchange rate

At the end of December 2023, the company had contracted exchange rate hedges in USD with the following notional amounts in source currency.

(4) This loan has full interest rate coverage.

Purchase Forwards

Type of Operation	Notional Currency Origin	COP Forward Rate	Start Date	Due Date
FX Forward	1,250,000	5,374	2/03/2023	28/06/2024
FX Forward	1,250,000	5,551	2/03/2023	29/11/2024
FX Forward	400,000	5,095	10/03/2023	31/01/2024
FX Forward	300,000	5,125	10/03/2023	29/02/2024
FX Forward	400,000	5,158	10/03/2023	1/04/2024
FX Forward	400,000	5,191	10/03/2023	30/04/2024
FX Forward	700,000	5,225	10/03/2023	31/05/2024
FX Forward	800,000	5,257	10/03/2023	2/07/2024
FX Forward	900,000	5,291	10/03/2023	31/07/2024
FX Forward	900,000	5,327	10/03/2023	2/09/2024
FX Forward	1,300,000	5,359	10/03/2023	30/09/2024
FX Forward	100,000	5,473	10/03/2023	2/01/2025
FX Forward	100,000	5,284	28/03/2023	2/01/2025
FX Forward	600,000	5,256	28/03/2023	2/12/2024
FX Forward	700,000	5,223	28/03/2023	31/10/2024
FX Forward	1,300,000	5,202	28/03/2023	30/09/2024
FX Forward	900,000	5,147	28/03/2023	31/07/2024
FX Forward	900,000	5,175	28/03/2023	2/09/2024
FX Forward	800,000	5,117	28/03/2023	2/07/2024
FX Forward	700,000	5,090	28/03/2023	31/05/2024
FX Forward	400,000	5,058	28/03/2023	30/04/2024
FX Forward	400,000	5,028	28/03/2023	1/04/2024
FX Forward	300,000	5,002	28/03/2023	29/02/2024
FX Forward	400,000	4,975	28/03/2023	31/01/2024
FX Forward	600,000	5,436	10/03/2023	2/12/2024
FX Forward	700,000	5,404	10/03/2023	31/10/2024
FX Forward	315,000	4,709	17/04/2023	31/01/2024
FX Forward	220,000	4,736	17/04/2023	29/02/2024
FX Forward	235,000	4,762	17/04/2023	1/04/2024
FX Forward	250,000	4,790	17/04/2023	30/04/2024
FX Forward	495,000	4,821	17/04/2023	31/05/2024
FX Forward	500,000	4,847	17/04/2023	2/07/2024
FX Forward	575,000	4,877	17/04/2023	31/07/2024
FX Forward	575,000	4,907	17/04/2023	2/09/2024
FX Forward	875,000	4,930	17/04/2023	30/09/2024
FX Forward	465,000	4,957	17/04/2023	31/10/2024
FX Forward	370,000	4,985	17/04/2023	2/12/2024
FX Forward	125,000	5,026	17/04/2023	2/01/2025
FX Forward	10,000,000	4,799	8/05/2023	29/02/2024
FX Forward	10,000,000	4,854	8/05/2023	30/04/2024
FX Forward	4,500,000	4,943	8/05/2023	31/07/2024
FX Forward	710,000	4,405	14/06/2023	31/01/2024
FX Forward	710,000	4,405	14/06/2023	31/01/2024
FX Forward	760,000	4,428	14/06/2023	29/02/2024
FX Forward	760,000	4,428	14/06/2023	29/02/2024
FX Forward	790,000	4,449	14/06/2023	1/04/2024
FX Forward	790,000	4,449	14/06/2023	1/04/2024
FX Forward	680,000	4,473	14/06/2023	30/04/2024
FX Forward	680,000	4,473	14/06/2023	30/04/2024
FX Forward	1,040,000	4,496	14/06/2023	31/05/2024
FX Forward	1,040,000	4,496	14/06/2023	31/05/2024
FX Forward	960,000	4,515	14/06/2023	2/07/2024
FX Forward	960,000	4,515	14/06/2023	2/07/2024
FX Forward	1,070,000	4,542	14/06/2023	31/07/2024
FX Forward	1,070,000	4,542	14/06/2023	31/07/2024
FX Forward	1,120,000	4,565	14/06/2023	2/09/2024
FX Forward	1,120,000	4,565	14/06/2023	2/09/2024
FX Forward	640,000	4,583	14/06/2023	30/09/2024
FX Forward	640,000	4,583	14/06/2023	30/09/2024
FX Forward	930,000	4,605	14/06/2023	31/10/2024
FX Forward	930,000	4,605	14/06/2023	31/10/2024
FX Forward	780,000	4,625	14/06/2023	2/12/2024
FX Forward	780,000	4,625	14/06/2023	2/12/2024
FX Forward	520,000	4,637	14/06/2023	2/01/2025
FX Forward	520,000	4,637	14/06/2023	2/01/2025
FX Forward	347,000	4,396	23/06/2023	31/01/2024
FX Forward	298,000	4,417	23/06/2023	29/02/2024
FX Forward	297,000	4,460	23/06/2023	30/04/2024
FX Forward	488,000	4,481	23/06/2023	31/05/2024
FX Forward	472,000	4,513	23/06/2023	2/07/2024
FX Forward	549,000	4,533	23/06/2023	31/07/2024
FX Forward	334,000	4,438	23/06/2023	1/04/2024

Type of Operation	Notional Currency Origin	COP Forward Rate	Start Date	Due Date
FX Forward	576,000	4,557	23/06/2023	2/09/2024
FX Forward	413,000	4,562	23/06/2023	30/09/2024
FX Forward	531,000	4,578	23/06/2023	31/10/2024
FX Forward	486,000	4,592	23/06/2023	2/12/2024
FX Forward	209,000	4,605	23/06/2023	2/01/2025
FX Forward	346,000	4,293	13/07/2023	30/01/2024
FX Forward	298,000	4,316	13/07/2023	28/02/2024
FX Forward	334,000	4,337	13/07/2023	1/04/2024
FX Forward	297,000	4,361	13/07/2023	30/04/2024
FX Forward	487,000	4,382	13/07/2023	31/05/2024
FX Forward	470,000	4,402	13/07/2023	2/07/2024
FX Forward	550,000	4,423	13/07/2023	31/07/2024
FX Forward	412,000	4,458	13/07/2023	30/09/2024
FX Forward	531,000	4,477	13/07/2023	31/10/2024
FX Forward	485,000	4,500	13/07/2023	2/12/2024
FX Forward	213,000	4,525	13/07/2023	2/01/2025
FX Forward	577,000	4,443	13/07/2023	2/09/2024
FX Forward	633,000	4,397	29/08/2023	4/09/2024
FX Forward	500,000	4,397	29/08/2023	4/09/2024
FX Forward	267,000	4,397	29/08/2023	4/09/2024
FX Forward	400,000	4,403	29/08/2023	28/08/2024
FX Forward	230,000	4,191	7/09/2023	31/01/2024
FX Forward	100,000	4,216	7/09/2023	29/02/2024
FX Forward	175,000	4,241	7/09/2023	1/04/2024
FX Forward	183,000	4,268	7/09/2023	30/04/2024
FX Forward	275,000	4,293	7/09/2023	31/05/2024
FX Forward	183,000	4,315	7/09/2023	2/07/2024
FX Forward	864,000	4,339	7/09/2023	31/07/2024
FX Forward	150,000	4,362	7/09/2023	3/09/2024
FX Forward	150,000	4,382	7/09/2023	30/09/2024
FX Forward	1,100,000	4,402	7/09/2023	31/10/2024
FX Forward	1,100,000	4,421	7/09/2023	2/12/2024
FX Forward	490,000	4,440	7/09/2023	2/01/2025
FX Forward	232,000	4,033	18/09/2023	31/01/2024
FX Forward	100,000	4,057	18/09/2023	29/02/2024
FX Forward	175,000	4,080	18/09/2023	1/04/2024
FX Forward	183,000	4,105	18/09/2023	30/04/2024
FX Forward	274,000	4,128	18/09/2023	31/05/2024
FX Forward	182,000	4,151	18/09/2023	2/07/2024
FX Forward	820,000	4,174	18/09/2023	31/07/2024
FX Forward	154,000	4,196	18/09/2023	3/09/2024
FX Forward	373,000	4,214	18/09/2023	30/09/2024
FX Forward	1,027,000	4,235	18/09/2023	31/10/2024
FX Forward	987,000	4,255	18/09/2023	2/12/2024
FX Forward	493,000	4,274	18/09/2023	2/01/2025
FX Forward	426,722	4,240	30/10/2023	11/01/2024
FX Forward	214,935	4,233	30/10/2023	4/01/2024
FX Forward	2,595,077	4,325	6/04/2021	25/01/2024
FX Forward	3,467,662	4,334	6/04/2021	25/01/2024
FX Forward	55,325	4,335	16/11/2021	25/01/2024
FX Forward	1,012,657	5,292	15/12/2022	25/01/2024
FX Forward	203,931	5,292	15/12/2022	25/01/2024
FX Forward	54,315	5,292	15/12/2022	25/01/2024
FX Forward	67,977	5,292	15/12/2022	25/01/2024
FX Forward	884,820	4,150	20/11/2023	25/01/2024
FX Forward	9,004,521	4,010	29/11/2023	30/01/2024
FX Forward	9,097,952	4,010	29/11/2023	30/01/2024
FX Forward	2,619,826	3,977	21/12/2023	25/01/2024
FX Forward	6,838,588	3,994	21/12/2023	15/02/2024
FX Forward	936,117	3,972	21/12/2023	18/01/2024
FX Forward	873,132	4,000	21/12/2023	22/02/2024
FX Forward	2,862,243	4,000	21/12/2023	22/02/2024
FX Forward	887,757	3,980	21/12/2023	30/01/2024
FX Forward	2,296,676	3,980	21/12/2023	30/01/2024
FX Forward	1,313,704	4,005	21/12/2023	29/02/2024
FX Forward	1,000,000	4,198	2/06/2022	2/01/2024
FX Forward	1,200,000	4,651	27/12/2022	2/01/2024
FX Forward	145,000	4,980	1/02/2023	2/01/2024
FX Forward	418,000	5,032	8/03/2023	2/01/2024
FX Forward	177,000	4,814	10/04/2023	2/01/2024
Total	137,453,937			

Sales forwards

Type of Operation	Notional Currency Origin	COP Forward Rate	Start Date	Due Date
FX Forward	9,004,521	3,955	21/12/2023	30/01/2024
FX Forward	10,000,000	4,030	21/12/2023	30/04/2024
FX Forward	1,543,848	3,968	21/12/2023	30/01/2024
Total	20,548,369			

Rate of interest

At the end of December 2023, the company had an interest rate hedge contracted since May 14, 2021 for 400,000 million pesos, maturing on May 14, 2026, setting the rate of a loan that was tied to IBR for 3 months.

Type of Operation	Notional Currency Origin	Variable Leg	Start Date	Due Date
IR Swap	400,000,000,000	IBR 3M	14/05/2021	14/05/2026

3.5.2. Qualitative analysis of market risk

Interest rate risk

The objective of interest rate risk management is to reduce the volatility of financial expenses reflected in the consolidated income statement.

Depending on the Company's estimates and the objectives of the debt structure, hedging operations are carried out by contracting derivatives that mitigate these risks. The instruments that can be used correspond to rate swaps, which set from variable to fixed rates.

Exchange rate risk

Exchange rate risks arise primarily in the following transactions:

- Debt contracted by the Company denominated in a currency other than that to which its flows are indexed.
- Payments to be made for the acquisition of materials associated with projects in a currency other than that to which their flows are indexed.
- Income that is directly linked to the evolution of currencies other than that of its flows.

Considering that the Company's functional currency is the Colombian peso, it is necessary to mitigate the exchange rate risk by minimizing the exposure of flows to the risk of exchange rate fluctuations.

The instruments used are exchange rate forwards. Currently, the Company contracts exchange rate hedges in order to cover the payment of invoices in dollars for the purchase of assets in foreign currency (CapEx for maintenance and new projects) and the reduction of the CERÉ (Real equivalent cost of energy from the reliability charge).

3.6. Material transactions carried out with related parties

The details of the transactions carried out with related parties during 2023 are found in note 8 Balances and transactions with related parties of the Group's Consolidated Financial Statements.

3.7. Description and evaluation of the controls and procedures used by the issuer for the recording, processing and analysis of information

The corresponding certifications are attached as part of the annexes of this report, as follows:

- Certification issued by the legal representative of the issuer certifying that the information covers all material aspects of the business;

- b. Report signed by the legal representative of the issuer on the results of the evaluation of the internal control systems and the procedures for control and disclosure of financial information, in compliance with Article 47 of Law 964 of 2005, and taking into account the exceptions provided for in Article 48 of the aforementioned Law; and
- c. A certification issued by the statutory auditor confirming the effectiveness of controls over financial information reporting.

4. Part Three – Sustainability and responsible investment practices of the issuer

4.1. Corporate Governance Analysis

Remuneration schemes and incentives given to members of the Board of Directors

- By Minutes 109 of July 12, 2023 of the Board of Directors of Enel Colombia S.A. E.S.P., a remuneration scheme was established in which the fees of the members of the Board, both principal and alternate, were USD2,000, after taxes, for attendance and per session.

Board of Directors of Enel Colombia S.A. E.S.P.

- The board of directors of Enel Colombia S.A. E.S.P. has the structure detailed below:

ROW	MAJOR	ALTERNATE
FIRST	LUCIANO TOMMASI	FRANCESCO BERTOLI
SECOND	JOSÉ ANTONIO VARGAS LLERAS	MAURIZIO RASTELLI
THIRD	ANDRÉS CALDAS RICO	DIANA MARCELA JIMÉNEZ RODRÍGUEZ
FOURTH (Independent)	CAROLINA SOTO LOSADA	VACANTE
FIFTH	JUAN RICARDO ORTEGA LÓPEZ	ANDRÉS BARACALDO SARMIENTO
SIXTH	JORGE ANDRÉS TABARES ÁNGEL	NÉSTOR FAGUA GUAUQUE
SEVENTH (Independent)	ASTRID MARTÍNEZ ORTIZ	MARIO TRUJILLO HERNÁNDEZ

The functions of the Board of Directors of Enel Colombia S.A. E.S.P. are detailed in Article 51 of the Company's Bylaws. However, these include, without prejudice to the functions detailed in the Bylaws, (i) Decision-making related to the ordinary course of the Company's business (such as the approval of the Industrial Plan or business plan of the Company, election of the Company's manager and his alternates, granting authorization to the General Manager to enter into acts and contracts whose amount exceeds the equivalent in pesos of twenty million euros (EUR 20,000,000) and determining the amount of contracts, acts and legal transactions that the General Manager may delegate to management-level officials, as well as approving the issuance of securities, including the regulations and the corresponding issuance and placement prospectus, approving the establishment of branches, agencies and offices anywhere in the national territory or abroad, appointing those who are to manage them and establishing their powers, among others); and (ii) dictate provisions on corporate governance (in order to, issue the company's Code of Good Governance, the code of ethics or conduct and establish the company's internal regulations, as well as self-evaluate its management before the General Shareholders' Meeting, evaluate and control the activity of the company's directors and main executives, ensure compliance with the law, the bylaws, the orders of the Shareholders' Meeting and the commitments made by the company in development of its corporate purpose, order the corresponding actions against directors, management officers and other personnel of the company for omissions or acts detrimental to the company, ensure equal treatment for all shareholders and investors, guarantee shareholders and investors timely access to the company's information through the established information disclosure mechanisms).

The regulations of the Board of Directors of Enel Colombia can be found at the following electronic address: https://www.enel.com.co/content/dam/enel-co/espa%C3%B1ol/accionistas_e_inversionistas/enel-colombia/junta-directiva/reglamento-junta-directiva-enel-colombia.pdf

Supporting bodies of the Board of Directors of Enel Colombia S.A. E.S.P.

Enel Colombia has two committees to support the Board of Directors: (i) the Audit Committee, which approves and oversees compliance with the internal audit program (including the activities provided for in the company's compliance programs, such as the Criminal Risk Prevention Model, Code of Ethics, and Zero Tolerance Plan for Corruption), establishes the policies and practices that the company will use in the construction, disclosure and disclosure of its financial information, as well

as the supervision of the Company's Statutory Auditor; and (ii) the Good Governance Committee, which is responsible for reviewing and evaluating that the Board of Directors fulfills its duties during its term (reviewing the attendance of members at meetings, their active participation in decisions and their follow-up on the main issues of the company), supervising compliance with the remuneration policy of the members of the Board of Directors, as well as monitoring that shareholders, investors, other interest groups and the market in general have complete, truthful and timely access to relevant information about the company.

Composition of the Audit and Good Governance Committee.

AUDIT COMMITTEE ENEL COLOMBIA S.A. E.S.P.

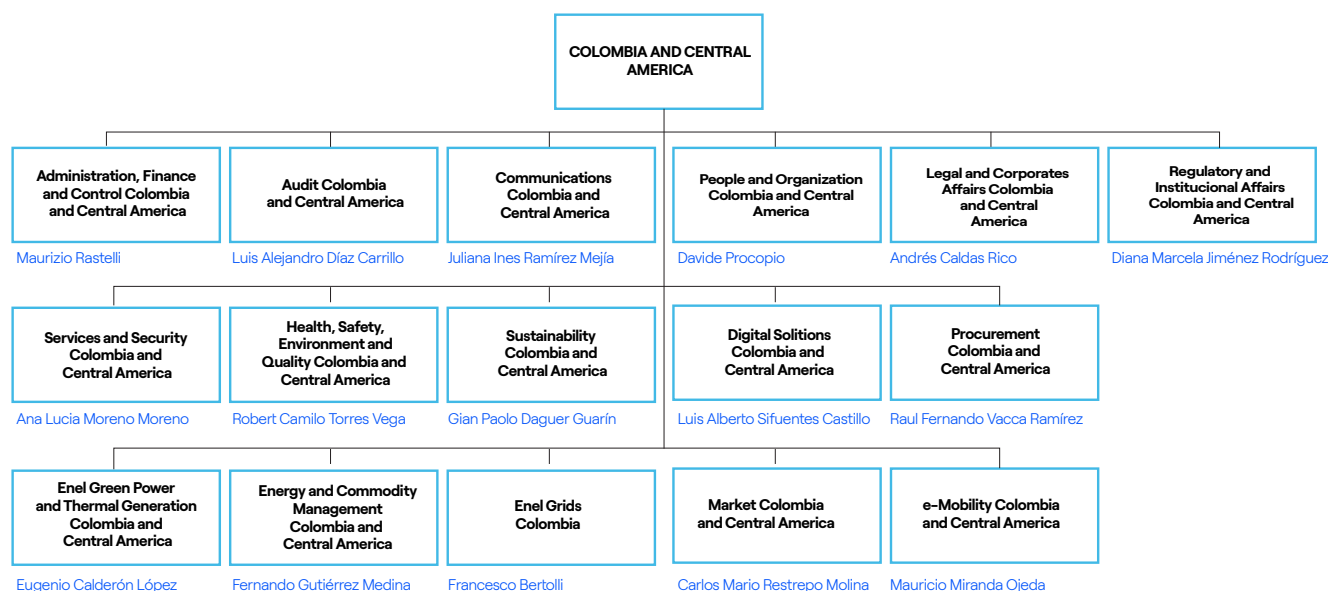
MAJOR	ALTERNATE
LUCIANO TOMMASI	FRANCESCO BERTOLI
JUAN RICARDO ORTEGA LÓPEZ	ANDRÉS BARACALDO SARMIENTO
CAROLINA SOTO LOSADA	VACANTE
ASTRID MARTÍNEZ ORTIZ	MARIO TRUJILLO HERNÁNDEZ

GOOD GOVERNANCE AND EVALUATION COMMITTEE IN COLOMBIA

MAJOR	ALTERNATE
LUCIANO TOMMASI	FRANCESCO BERTOLI
JOSÉ ANTONIO VARGAS LLERAS	MAURIZIO RASTELLI
JUAN RICARDO ORTEGA LÓPEZ	ANDRÉS BARACALDO SARMIENTO
JORGE ANDRÉS TABARES ÁNGEL	NÉSTOR FAGUA GUAUQUE

Composition and functioning of the senior management of Enel Colombia S.A. E.S.P.

The managers of each of the business lines make up the senior management of Enel Colombia, and their functions are therefore related to decision-making in the ordinary course of their unit's activities and strategic planning. The composition and identification of the people who make up senior management are as follows:



Professional profiles of members of the board of directors of Enel Colombia S.A. E.S.P.

Core Members

Luciano Tommasi.—He holds an MSc in Industrial Engineering and Strategic Management, with an MBA from CASS Business School. Since joining the Enel Group in 2011, he has held various positions, including Head of Enel Lab, where he designed and promoted Enel's first program to invest in high-potential startups operating in Italy and Spain. Later, in 2014, he was

promoted to Head of Startups and New Ventures, where he led an international team to explore and project startups, created opportunities for the companies in which Enel invested and developed strategies aimed at increasing the value of the portfolio. In 2017, under the Enel X business line, he structured and executed merger and acquisition operations in sectors such as electric mobility, energy storage, energy efficiency, smart cities and financial services. In 2022, he assumed the position of head of corporate development at Enel X Global Retail and, finally, in June 2023, he assumed the position of General Manager of the Enel Colombia Group companies.

Jose Antonio Vargas Lleras.—He is a lawyer specializing in Commercial Law and Public Services Law. He has been involved in the electricity sector for several years and is currently the Chairman of the Board of Directors of Enel Colombia. He served as Manager of the Bogotá Energy Company for 7 years. He has also served as President of the National Association of Residential Public Service Companies and Complementary and Inherent Activities – ANDESCO, of the Colombian Committee of the World Energy Council, of the Regional Energy Integration Commission – CIER, of the Colombian Committee of the CIER, he was Ambassador of Colombia to the European Union in Brussels and Secretary General of the Presidency of the Republic of Colombia.

Andres Caldas Rico.—He is a lawyer specializing in Commercial Law, Energy and Gas Regulation, Environmental Law and has a master's degree in business administration and management. He currently works as Legal Manager for the Enel Group companies in Colombia, where he has been for more than 18 years, advising, managing and legally supervising the companies' projects and activities. His professional career began in 1993 as an Editorial Attorney at Legis S.A., a leading publisher of legal information, where he became part of the editorial team of the Commercial Regime for Venezuela. In 1995, he worked at the Ministry of Finance as Advisor to the General Directorate of Public Credit, where he led the development of the legal conceptual framework for the management of ISDA (International Swaps and Derivatives Association), and a year later he was appointed General Secretary at IMPS.A. (Industrias Metalúrgicas Pescarmona S.A.). Additionally, for more than 15 years, he has been part of the School of Human Rights and Legal Affairs of the National Army Reserve, where he performs legal advisory duties for members of the military forces, on a voluntary basis.

Carolina Soto Losada.—Economist from the Universidad de los Andes, with a master's degree in economics with a specialization in project evaluation from the same university, a master's degree in administration and public policies with a specialization in economic development from Columbia University. She has been a researcher for Fedesarrollo on taxation issues including tax structure, progressivity and evasion and education, as well as the labor market for teachers and higher education regulation; Advisor to the Ministry of Transportation; External Advisor to the Directorate of Economic Studies; Director of Investments and Public Finance of the National Planning Department (2005–2006); General Director of the National Public Budget of the Ministry of Finance and Public Credit (2006–2009); Executive Vice President of the Federation of Colombian Insurers (2010–2012); Vice Minister General of the Ministry of Finance and Public Credit (2013–2015); Senior Advisor for the Private Sector and Competitiveness of the Presidency of the Republic of Colombia (2015–2018); Co-Director of the Bank of the Republic July 2018– September 2021).

Juan Ricardo Ortega.—Economist from the Universidad de los Andes, with a master's degree in economics and development from Yale University, a master's degree in mathematical and financial economics from the same university. He has been Director of Economic Studies of the National Planning Department, Economic Advisor to the Presidency of the Republic, Vice Minister of Finance and Commerce, Director of the National Tax and Customs Directorate (DIAN) and General Coordinator of the Alliance for Prosperity of the Countries of the Northern Triangle of Central America at the Inter-American Development Bank and currently serves as president of the Bogotá Energy Group.

Jorge Andrés Tabares Angel.—Civil engineer from the School of Engineering of Antioquia, with a specialization in Finance from EAFIT University and a Master of Science in Management from Stanford University. He currently serves as Financial Vice President of the Bogotá Energy Group. Executive with extensive international and Colombian management experience. He served as Vice President of Finance at E.P.M. since 2015.

Astrid Martinez Ortiz.—Economist from the National University of Colombia with a specialization in Banking from the University of the Andes, a Master's in Economics from the University of the Andes and a PhD in Economics from the State University of Campinas, Brazil. With extensive experience in Management in national companies such as the Third Millennium Transportation Company TRANSMILENIO S.A. (2004–2006); President of the Bogotá Energy Company (2006–2009) in which the main challenge was the acquisition of the assets, rights and contracts of the Gas Transport Company ECOGAS for \$3.25 billion, with these assets Transportadora de Gas del Interior, TGI S.A. ESP, the largest gas transporter in the country, was established in February 2007; as General Manager of Consultoría Colombiana S.A. (2009–2010) where her work consisted of

managing the completion of road contracts in Panama and promoting business to various potential clients in the energy and road sectors in Colombia and Peru, and as an Associate Researcher at Fedesarrollo (2011 to date), which is the first private center for economic studies in the country. In the mining and energy sector, she has worked on aspects related to the hydrocarbon and mining sectors; the electric and natural gas sectors; fuel refining and distribution; and the regional impacts of oil, mining and refining.

Alternate Members

Francesco Bertoli.—He is a Mechanical Engineer with a specialization in energy with the highest academic performance, “Cum Laude” qualification from the University of Brescia degli Studi di Brescia in Brescia, Italy, he has an Executive Master in Business Administration (EMBA) from the LUISS Business School in Rome, Italy; he began his career as a Quality and Lean Manufacturing Project Manager in Thermal and Renewable Generation; he went on to serve as Head of Planning for Wind, Hydraulic, Thermal Generation and Performance Management at Enel Produzione, Generation Business Line within this business line he held various positions within, passing through different electric power generating plants using gas and coal, it can be highlighted that he has been Head of the management of the CCGT/Oil & Gas generation plants in Italy and Belgium, (11 generation units, approximately 18 GW of net installed capacity and 950 people).

He was the Global Head of Human Resources and Thermal Generation Organization, a position in which he was responsible for the management of Global Human Resources for 101 power generation facilities in 12 countries (9,200 people), in Europe and South America; later he served as the Global Head of Network Development, in charge of the allocation and management of investment capital for the development and operations of the electrical grid in the Infrastructure and Networks Business Line (8 countries in Europe and South America). Currently he works as the Head of Infrastructure and Networks Colombia, in charge of the management of all Electric Power Distribution activities for the Enel Group in Colombia, in the Bogotá regions.

Maurizio Rastelli.—He holds a degree in Economics and Commerce from La Sapienza University in Rome, Italy, with a minor in Business Administration. He was Head of Planning and Control at Enel Green Power Italy and has subsequently been CFO of the ESSE Solar Joint Venture, Enel Green Power Greece, Enel Rest of Europe and North Africa, Enel Romania and is currently CFO of Enel Colombia and Central America.

Diana Marcela Jimenez Rodriguez.—She has a degree in Electrical Engineering from the Universidad de los Andes, with an option in Business Administration from the same university, and has been a scholarship holder of the Carolina Foundation in the Specialization in Business Administration in companies in the energy sector, a Specialist in Economics who graduated with honors from the Pontificia Universidad Javeriana and graduated Cum Laude in a Management MBA and an Executive Master in Administration and Management Skills from EADA and CENTRUM; She also has Management and Leadership Courses at the SDA Bocconi University in Italy, the Spanish Energy Club and IESE University in Spain, as well as Strategy from Harvard University and a course on Women on Boards of Directors from CES.A.. She has worked as a professional and manager in energy companies at a national and international level, has been Business Development Manager for the Enel Group companies in Colombia and an advisor to CREG; Likewise, he has been a principal or alternate member of different Boards of Directors of companies and sectoral associations and currently serves as Manager of Regulation, Institutional Relations and Environment of the Enel Group in Colombia and Central America.

Andres Baracaldo Sarmiento.—Economist from the Universidad de los Andes with an MBA and specialization in Finance from the London Business School. He began his career as an Analyst at Corporación Financiera del Valle and later at Investment Banking Services S.A., where he performed, among others, the functions of originating M&A transactions, preparing presentations and providing strategic advice on potential transactions in the telecommunications, financial and electricity sectors. In London, he worked at European Utilities M&A as an Associate and served at the Royal Bank of Scotland as Associate Director of the Energy and Electricity Corporate Finance Sector. Later, at Corporación Financiera Colombiana, he served as Executive Director of Investment Banking and as Director of In 2016, he joined Interconexión Eléctrica S.A., ISA, as Vice President of Growth and Business Development. Currently, he is the Vice President of Growth of GRUPO ENERGÍA BOGOTÁ, where he is responsible for the strategy and execution of the growth projects of the group and its subsidiaries in the different sectors where it operates (electricity transmission and distribution, gas transportation and distribution, electricity generation), including entry into new markets.

Nestor Fagua Guaque.—Lawyer from the Universidad Externado de Colombia, specializing in Banking and Commercial Law. He has more than thirty years of experience in the public and private sectors, with extensive experience in financing and structuring infrastructure projects, public-private partnerships, as well as in the areas of corporate, financial and public securities market law. He is currently the Legal and Compliance Vice President of Grupo Energía Bogotá. He was Legal Vice President of the National Development Finance Company, advisor to the Ministry of Finance and Public Credit, the National Planning Department and Invias, legal advisor to the Superintendent of Securities, head of the Legal Office of the Superintendency of Securities and head of the Legal Area of Banks of the Banking Superintendency, among others. He is also part of the A list of arbitrators of the Arbitration and Conciliation Center of the Chamber of Commerce of Bogotá. He has been a professor at the universities of Los Andes, Externado and Javeriana in the area of the securities market. Member of different boards of directors.

Mario Trujillo Hernandez.—Lawyer specializing in labor law and industrial relations; public management and administrative institutions. He has held the position of General Secretary of the Bogotá Energy Company for more than 20 years. He has participated in the different acquisitions made by the Bogotá Energy Group in the electric and gas sectors. General Manager of Calidda - Gas Natural de Lima y Callao S.A. in its initial stage. President of the Transportadora de Gas al Interior (TGI), in its initial stage. Experience in transformations and capitalizations of companies for nearly 20 years, during which time he has worked in the management and development of public utility companies.

Independence criteria adopted by Enel Colombia S.A. E.S.P. for the appointment of directors and members of support committees.

The Enel Colombia statutes in its article 85, as well as the good governance code in its chapter VI, have established rules for the qualification, disclosure and/or lifting of conflicts of interest in those events that take place when any director, administrator, the Internal Auditor, the Statutory Auditor or their employees, or any other person who may make decisions in the company, including the employees of the latter, has on his own behalf or on behalf of a third party, an interest whose achievement cannot be satisfied without harming the interests of the company.

Consequently, those persons who are involved in a conflict of interest have a duty to disclose and inform the Audit Committee in the first instance of the existence of a potential conflict of interest, specifying the nature, terms, origin and scope of said conflict. The Audit Committee will submit a report to the Shareholders' Meeting for the purposes provided for in the applicable law. Likewise, the Board of Directors of the company has the power to activate the procedures provided for on its own initiative, at any time, when it becomes aware of any circumstance that so requires and that affects the criteria of independence and generates a conflict of interest.

Quorum and attendance data for meetings of the board of directors and its supporting bodies for the reported year.

[Attendance at meetings by members of the Board of Directors](#)

The Board of Directors of the company during the year 2023 held sixteen (16) sessions, of which twelve (12) were ordinary sessions, one (1) was an extraordinary universal session and three (3) were extraordinary decisions through the written vote mechanism.

The members of the Board participated in these regular sessions as follows:

ROW	No. of sessions attended Senior Member	No. of sessions attended Substitute Member*
FIRST	13	0
SECOND	13	0
THIRD	8	5
FOURTH (Independent)	11	2
FIFTH	13	0
SIXTH	13	0
SEVENTH (Independent)	13	0

*Alternate members who appear in zero did not have to replace the main member of the Board of Directors since there were no absolute or temporary absences of the same.

*Attendance did not include non-face-to-face meetings for written voting.

From the above it can be inferred that in all meetings there was sufficient quorum to hold sessions and make valid decisions.

Attendance at meetings by members of the Audit Committee

The Audit Committee of the company met on five (5) occasions, of which four (4) sessions were ordinary and one (1) was an extraordinary session.

The Committee members participated in these sessions as follows:

ROW	No sessions attended Senior Member	No sessions attended Substitute Member*
FIRST	5	0
SECOND	5	0
THIRD	5	0
ROOM	5	0

*Alternate members who appear in zero did not have to replace the main member of the Committee as long as there were no absolute or temporary absences of the same.

From the above it can be inferred that there was a sufficient quorum at the meeting to hold a session and make a valid decision.

Attendance at meetings by members of the Good Governance and Evaluation Committee

The Good Governance and Society Evaluation Committee met on two (2) occasions.

The Committee members participated in these sessions as follows:

ROW	No sessions attended Senior Member	No sessions attended Substitute Member*
FIRST	2	0
SECOND	2	0
THIRD	2	0
ROOM	2	0

*Alternate members who appear in blank did not have to replace the main member of the Committee since there were no absolute or temporary absences of the same.

From the above it can be inferred that there was a quorum at the meeting to hold a session and make a valid decision.

Description of the evaluation processes of the board of directors, its supporting bodies and senior management.

External Circular No. 28 of 2014 of the Financial Superintendence, through which the new "Country Code" was adopted, proposed 33 measures regarding Corporate Governance. Measures 19.9 and 19.10 of the aforementioned Circular, propose that the board of directors must annually evaluate the effectiveness of its work as a collegiate body, and that of its committees and members individually considered. This mechanism is also contemplated in the eighth numeral of Section I of Chapter II of the Code of Good Governance of Enel Colombia S.A. E.S.P.

The objective of the self-assessment process is to assess the effectiveness of the work and performance of the Board of Directors of the company, its committees and the directors individually considered, as well as to propose the implementation of improvement plans that include recommendations for good corporate governance practices, to comply with internal good governance regulations and to propose any modifications it deems appropriate.

The methodology implemented by Enel Colombia is based on the preparation and submission of a self-assessment questionnaire, which allows the following aspects of the Board of Directors to be evaluated:

- Review of the structure and composition of the Board of Directors.
- Integration and training of directors (members of the Board of Directors)
- Compliance with the principles, duties and rules of conduct of directors.
- Attendance at meetings, decision-making processes, active participation and follow-up.
- Role of the Chairman of the Board of Directors.
- Relationships between the Board of Directors, the General Manager and senior management
- Information flow to the Board of Directors.
- Knowledge about society, strategy and objectives.
- Risks and related verifications.

- Knowledge of the organizational structure.
- Relevance of the committees, the topics they analyze and their members.
- Sustainability issues.

Once the final version of the questionnaire has been established, the Chairman of the Board of Directors must bring it to the attention of the Good Governance Committee for its corresponding recommendations. Once the recommendations have been studied by the Good Governance Committee, the secretary of the Board of Directors will send the questionnaire to the directors for their completion in a meeting held during the current year. Each of the directors must send the completed questionnaire to the secretary of the Board of Directors, who must then forward the results to the independent firm hired for this purpose.

The Chairman of the Board of Directors, with the support of the Good Governance Committee, will make a presentation to the Board of Directors at the regular meeting of the current year with the results and recommendations of the independent firm.

Description of the mechanisms implemented by the issuer for the management, identification and administration of conflicts of interest

Enel Colombia has adopted Corporate Governance Guidelines (“CGG”), which include the duty of loyalty and mechanisms for conflicts of interest to identify, avoid and appropriately resolve conflicts of interest between Enel Group companies and between Enel Group companies and their respective Directors, managers, executives and other related persons and entities.

Additionally, the Enel Colombia statutes in its article 85, as well as the good governance code in its chapter VI, have established rules for the qualification, disclosure and/or lifting of conflicts of interest in those events that take place when any director, administrator, the Internal Auditor, the Statutory Auditor or their employees, or any other person who may make decisions in the company, including the employees of the latter, has on his own behalf or on behalf of a third party, an interest whose achievement cannot be satisfied without harming the interests of the company.

Pursuant to Article 10 of the GTC, once a conflict of interest is detected, the procedure set out in this document must be followed to determine the existence of a conflict of interest and the procedure to be followed if its existence is confirmed. Consequently, once a conflict of interest has been detected, an assessment must be carried out by (i) an advisory body composed of those responsible for the functions of Administration, Finance and Control, Legal Advice and Audit of the relevant Enel Group company or (ii) the competent committee according to the Applicable Regulations, if applicable, created within the board of directors of the relevant Enel Group company.

The protocol requires, among other things, that the research be carried out based on the following procedure:

- Directors involved in investigations shall provide any useful documents or information requested by the advisory body or board committee.
- Based on the information received, the advisory body or committee of the board will issue a report to the board of directors expressing its non-binding opinion on the actual existence of a Conflict of Interest.
- The board of directors of the relevant Enel Group company, taking into account the report of the advisory body or the board committee, will determine whether or not a Conflict-of-Interest situation actually exists.
- In the event that the board of directors of the relevant Enel Group company determines that there is a Conflict of Interest, the board itself will decide on the relevance of carrying out the transaction or not, with the abstention of the director concerned, except in cases where the Applicable Regulations require his participation in the debate and the vote of the board.
- In order to improve the understanding of the other directors of the Conflict of Interest and of the content and implications of the transaction in question, the Director concerned may submit to the board of directors his or her own assessments of his or her interests in the transaction and of the Corporate Interest of the relevant Enel Group company.

Description of the mechanisms implemented by the issuer to carry out operations with related parties

Enel Colombia has adopted Corporate Governance Guidelines (“CGG”), which includes a chapter establishing the principles that both Enel and its Subsidiary Listed Companies undertake to respect in order to guarantee transparency and fairness, in substance and form, of any Related Party Transaction (“OPV”) in which they take part, whether directly or through subsidiaries.

Additionally, Enel Colombia's bylaws in article 88 and section IV of the good governance code establish special procedures to ensure that in every IPO in which the company takes part, either directly or through subsidiary companies, transparency, good faith and equity, both substantial and procedural, are guaranteed, which includes the distribution of costs and benefits that arise for the company for being part of the business group to which it belongs, as well as compliance with the applicable law regarding IPOs.

According to article 13 of the GTC and article 89 of the company's bylaws, they establish the procedure for the approval of IPOs, such that all IPOs will be reported by the General Manager to the Board of Directors prior to their celebration, and those IPOs that constitute a Special Event of the Board of Directors will be submitted to the latter for consideration in advance.

Description of evaluation systems

At Enel Colombia we have an objective evaluation system that aims to:

1. Align employee interests with the company's strategy, with the aim of creating value for shareholders in the short term.
2. Support the definition and deployment of specific action plans aimed at achieving the Budget Goals.
3. Ensure transparency and consistency of the targeting process for those roles that have multiple reporting lines under the matrix organizational model (e.g. clarifying country responsibility for financial targets)
4. Ensure consistency between roles and variable compensation.

The target program at Enel for senior management is called MBO and is assigned to managers who occupy a position evaluated above 702 Hay Points and appointed to the "Managers Committee".

The MBO process is divided into three phases:

1. Definition of objectives: the objectives are defined for each MBO assignee and are defined based on the organizational position of the assignee in accordance with the assignment logic detailed in the "ORGANIZATION GENOME" and are currently grouped into 4 typologies:
 - a. Economic ("E" type, further divided into "EP" and "EC"): refers to those items that have a specific relevance at the P&L level. With that in mind, those objectives could be listed under Profit Economy – EP Objectives (e.g. Net Income) or Cost Economy – EC Objectives (e.g. OPEX).
 - b. Financial (type "F"): refers to the main items of the Group's Balance Sheet (e.g., FFO, Net Debt, etc.);
 - c. Safety (type "S"): includes all those objectives that are crucial to ensuring successful safety performance for the Group (for example, safety index);
 - d. Business (type "B"): includes those objectives whose achievement is a strategic success factor for the specific business area in which the transferee operates (for example, definition of Regulatory Framework).
2. MBO Form Assignment: Defined objectives are grouped into MBO forms which are assigned to MBO assignees according to defined roles and responsibilities.
3. Objective evaluation: MBO objectives are evaluated based on the official results of the entire year to assess the compliance rate and define the total amount to be paid, according to the defined roles and responsibilities.

After evaluating the objectives, we proceed with the payment, which is aligned with the percentage of achievement and is communicated to each person through two letters, one that details the fulfillment of each objective and the percentage of fulfillment and another that details the payment according to that percentage of fulfillment.

Fees agreed with the Statutory Auditor

The fees approved by the General Shareholders' Meeting of Enel Colombia S.A. E.S.P. for the year 2023 with KPMG S.A.S. are as follows:

(Figures in thousands of Colombian pesos)

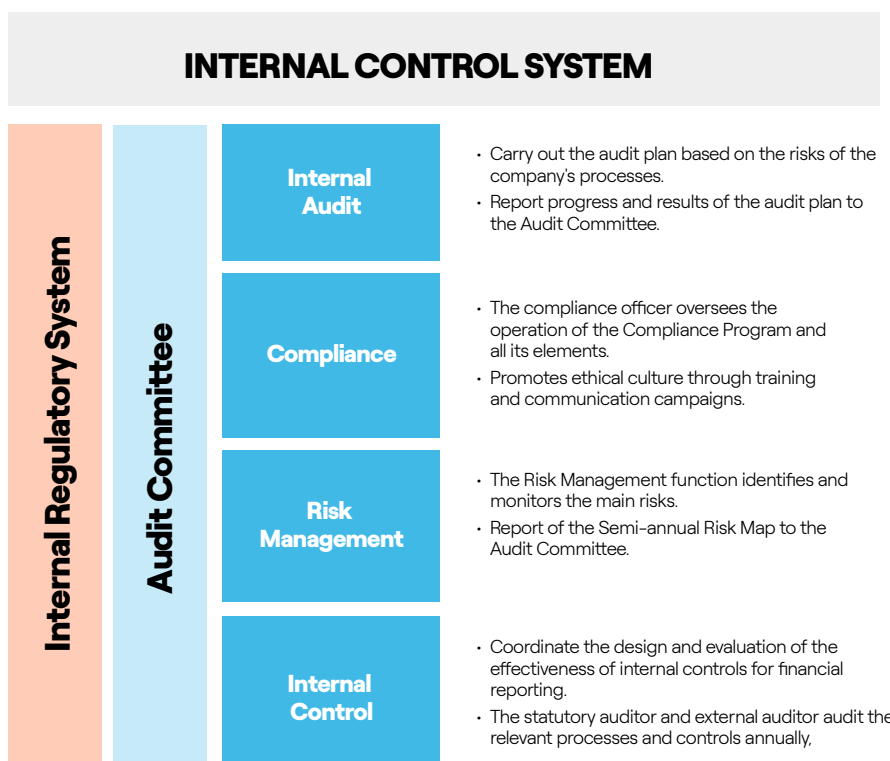
Fiscal Audit	859,104
Group Audit	385,940
Internal Control Evaluation	575,553
Review Intermediate Information	29,403
Total	1,850,000

Internal Control System

Enel Colombia's internal control and risk management systems are aligned with the business model, and their operation has been one of the outstanding achievements of business management. The Company develops its processes by applying an Internal Control System, based on international practices such as COSO and the principles of three lines of defense:

- (1) First Line of Defense: Business Units/Front Office "risk owners", who are responsible for managing risks and, therefore, must have control mechanisms.
- (2) Second Line of Defense: Risk Control and Monitoring, which must ensure compliance with the limits, criteria and principles within which actions related to the risk area are framed.
- (3) Third Line of Defense: Internal Audit that provides assurance on the effectiveness of the measures provided in the corporate governance structure, risk management and internal control, including the way in which the first and second lines of defense achieve their control and risk management objectives.

The main elements and functions that ensure the effectiveness of the Internal Control System are:



Objectives of the Internal Control System

- Improve the effectiveness and efficiency of operations, in order to generate value and promote process optimization.
- Develop long-term relationships of trust with stakeholders by complying with current laws and regulations, carrying out activities in a responsible manner and communicating transparently.
- Adequate risk management, through the implementation of activities and tools for the identification, detection and mitigation of risks.
- Assurance of financial reporting, guaranteeing the reliability and application of appropriate accounting policies

Audit Committee

This committee is made up of 4 members of the Board of Directors (2 of them independent); its main functions include the following:

- Approve and monitor compliance with the internal audit program
- Ensure that the preparation, presentation and disclosure of financial information complies with the provisions of the law.
- Supervise the Statutory Audit services, which includes evaluating their quality and effectiveness.
- Supervise the planning and execution of control activities provided for in the company's compliance programs (Criminal Risk Prevention Model, Code of Ethics, Zero Tolerance Plan for Corruption) and developed by the Audit Management.
- Know and evaluate the company's internal control system.
- Present the Board of Directors with the matrix of the company's main risks and monitor them.
- Verify that the conclusions and recommendations of the internal audit reports are adequately addressed.
- Ensure the independence, effectiveness and efficiency of the Internal Audit function
- Periodically monitor the degree of compliance with the Code of Ethics and the effectiveness of the anonymous reporting system, evaluating unethical actions and making relevant recommendations to the Board of Directors.

Due to its nature, the Audit Department is outside the line of business, reporting directly to the Audit Committee of the Board of Directors.

Audit Management

Among the priority functions of the Audit Management is the responsibility of ensuring that these systems comply with the principles of efficiency and effectiveness, for which they have review and monitoring mechanisms that allow managing the strengthening of processes and mitigating risks in the business context.

Audit processes allow for the periodic evaluation of the Company's operations from a risk-based perspective, identifying areas for improvement, and facilitating, together with those responsible for the processes, action plans that allow strengthening the Internal Control System.

Regarding risk management, Audit Management carries out a risk assessment at an inherent and residual level. The risk assessment is continuously updated based on changes in the organization, processes, external regulations and results of audit activities. The risk assessment tools defined and used consider inherent and residual risks. These are:

- » **Fraud Risk Assessment:** Contains the fraud risk assessment and its typologies for all the Group's units and processes.
- » **Risk Assessment:** Evaluates the different types of risks for all processes.
- » **Risk and Control Matrix of the Criminal Risk Prevention Model (MPRP):** Evaluates the risks and controls for the prevention of crimes contemplated in the Global and Local Compliance program.

Audit Management 2023

The audit function remained aligned with best practices, according to the external assessment that certified it as generally compliant with the international standards for the professional practice of internal auditing issued by the Institute of Internal Auditors. In addition, work continued under the Agile methodology and the application of Data Analytics tools was reinforced.

The annual audit plan, which included #14 tasks in Colombia and Central America, was satisfactorily completed and the results of the work have not revealed weaknesses that significantly compromise the fulfillment of the Company's objectives, according to the applied assessment methodology.

Likewise, the progress and compliance of the action plans resulting from previous audits was monitored, with the aim of solving weaknesses and improving internal processes. As of December 31, 2023, a compliance rate of 97% was obtained in the closing of the action plans, confirming the positive trend of the latest monitoring. There are also no actions with delays of more than 6 months.

The implementation of the actions defined during the audit showed satisfactory results in all business lines, contributing to the strengthening of the internal control system to mitigate the risks of the reviewed processes.

The implementation of the audit and compliance dashboard continued, with data analytics tools for the main indicators of the function, in order to facilitate online and continuous monitoring of the progress of the Audit Plan and other relevant activities. In addition, a pilot implementation of Robotic Process Automation – RPA tools has been developed for the automated review of continuous audits, in order to improve the efficiency and scope of the process.

Description of the governance structure adopted by the issuer to achieve equitable treatment of investors and promote their participation

Enel Colombia's Corporate Governance bodies defined the following principles and code to guarantee equal treatment for all investors, promote their effective participation and the full exercise of their rights:

Code of good governance

- » **Chapter I, paragraph 2, literal o). Investors' rights.**–To receive fair treatment from the Company's directors and senior executives. All shareholders of the same class have the same rights and duties.
- » **Chapter I, paragraph 2, literal q). Investors' rights.**–To submit requests and claims to the Company in relation to the good governance standards contained in this Code, through the Virtual Office for Shareholder and Investor Services created for this purpose.
- » **Chapter I, paragraph 4. Equality of Shareholders and other investors.**–The directors, legal representatives, auditor, employees, officers and collaborators of the Company must provide and guarantee equitable treatment to all shareholders, investors and creditors, who in turn will have the rights and duties established in the respective debt contracts and in the law.
- » **Chapter II, Section 8(4), Mechanisms for the evaluation and control of the activity of the directors of the Company.**–Shareholders and investors may conduct specialized audits of the Company under the terms and conditions established in the Bylaws, which will allow them to verify the management of the directors.
- » **Chapter II, Section III, Paragraph 3.**–The Company will maintain on its website at the disposal of shareholders and investors complete, sufficient and periodically updated information regarding the economic relations existing between the Company, its parent company, and its directors.
- » **Chapter III, Section 6, Information provided to shareholders and investors by virtue of the performance of specialized audits.**–Any shareholder representing at least 10% of the subscribed common shares, or a number of investors representing at least ten percent (10%) of the outstanding bonds of the Company, or their representatives, may require the General Manager to perform specialized audits, the cost and responsibility of which shall be borne by the shareholders and investors who requested the audit. The General Manager must convene the Audit Committee within a period of ten (10) Business Days, in order to begin the process of the respective specialized audit in accordance with the provisions of article 82 of the Bylaws.
- » **Chapter III, Section 7, Information provided through the Virtual Office for Shareholders and Investors.**–The Company has a Virtual Office for Shareholders and Investors on its website, which serves as a communication channel between the latter and the Company, and is generally responsible for addressing their concerns and requirements, transmitting them to the General Management or to the Good Governance Committee of the Board of Directors, in the latter case when it concerns matters related to the compliance with the Company's good governance standards by the directors. When, in the opinion of the Company, the response given to an investor may place him or her at an advantage, said response will be made available to other investors immediately and under the same economic conditions, through the Company's website.

- » **Chapter IV, Section 1.3, Control Mechanisms.**–The statutory auditor shall ensure the protection of the rights of shareholders and investors, act in good faith in the performance of his or her duties and with absolute independence from the directors and other administrators of the Company.
- » **Chapter IV, Section 1.4, Functions of the Statutory Auditor.**–The statutory auditor shall have the functions established in the Articles of Association and in the law. Without prejudice to the foregoing, the statutory auditor shall include in his reports the relevant findings found during the development of his management, so that shareholders and other investors have the necessary information for decision-making.
- » **Chapter IV, Section 1.3, Results monitoring.**–The Internal Audit Department prepares quarterly reports in which compliance and proper implementation of the approved recommendations are verified and evaluated. These reports will include the relevant findings found. These reports are submitted to the Company's Audit Committee for consideration and the relevant findings will be published on the Company's website so that shareholders and other investors have access to them.
- » **Chapter V, Relations of society with interest groups.**–The Company will have the following objectives in its relationship with stakeholders (shareholders, investors, customers, suppliers, workers and their families, communities, competitors, unions, regulatory bodies, control and surveillance bodies, and the State, among others): a) Recognize and respect their rights. b) Provide the necessary information for the matters they handle. c) Promote active participation and cooperation. d) Obtain mutual benefit for the parties.
- » **Chapter V, Section 2, Relations with Clients, Shareholders, Investors and Citizens.**–The Company is aimed at offering comprehensive attention to its shareholders, clients, investors and the general public in order to satisfy their needs and expectations, address their requests of particular and general interest, requests for information, complaints and claims in accordance with the law. In this regard, the Company will provide a personalized service to its clients, shareholders and investors and will maintain adequate and permanent communication with them.
- » **Chapter VIII, Complaints Related to the Code of Good Governance.**–When any person who is a member of the interest groups (...) considers that the provisions of this Code have been breached, they may submit a request or complaint to that effect to the Virtual Office for Shareholder and Investor Services. The latter will forward the request or complaint to the Good Governance Committee, which will study the situation and propose to the Board of Directors the appropriate measures. The Board of Directors will be responsible for adopting such measures. Once this has been done, the Virtual Office for Shareholder and Investor Services will provide a clear and sufficient response to the applicant, with the greatest possible diligence and opportunity.

Communication channels:

Regarding access channels, Enel Colombia has a permanent interest in serving its investors and interest groups, for which it has exclusively the following communication channels:

- Email (ir.colombia@enel.com)
Phone: 57-318 3669516

This contact information is published on the Company's website.

Enel is committed to ensuring that this target audience receives a timely and efficient response to their requirements, generating trust and a closer relationship with the Company.

- **Roadshows:** Enel Colombia holds these types of events to inform the market in general and potential investors about the Company's financial and operational information.

The presentation is available in the Investors section of the Company's website.

In line with market practices, we may also provide more detailed information to professional analysts or investors upon individual request, provided that this information is not material or considered inside information. The purpose of these meetings is to enable current and potential investors, as well as financial analysts, to gain a broader understanding of the company's fundamentals and to discuss elements of a more technical nature.

- **Frequency of disclosures:** Enel Colombia publishes its quarterly and annual results through a press release.
- Relevant information is disclosed as it arises and in accordance with current legal regulations through the channel enabled by the Colombian Financial Superintendence and on the Company's website.

Relevant Information is considered to be all those facts described in Title 4 Chapter 3 of Decree 2555 of 2010 – Relevant Information.

- **Corporate website information:** Corporate information, including the annual and quarterly financial statements, the annual results presentation, the Annual Management Report, as well as information considered material to the Company's stakeholders, is published in the Investors section of the Company's website, which is publicly accessible.
- **Annual Conference Call:** Enel Colombia holds an annual conference call to present the most relevant financial and operational results that occurred during the immediately preceding year.

In this space, investors, analysts and other participants can ask questions about the Company's performance, current and regulatory issues, among others.

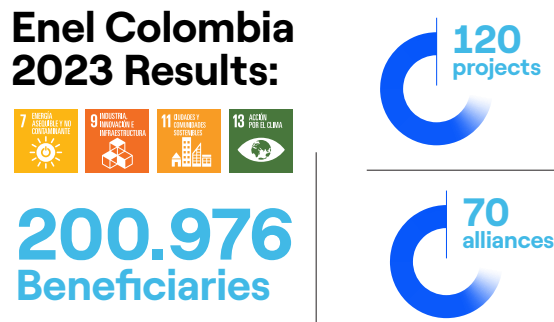
4.2. A chapter dedicated to the practices, policies, processes and indicators in relation to the environmental and social criteria implemented by the issuer

Social Criteria

Commitment to sustainable development

GRI 103-1

The Enel Group continues to drive economic and social growth in the communities in which it operates, with the aim of creating shared value, which allows it to continue contributing specifically to the following Sustainable Development Goals:



Description	Colombia	Guatemala	Panama	Costa Rica	Total
2023 Beneficiaries	141,889	45,559	9,668	3,861	200,996
Projects	79	20	12	9	120
Alliances	43	8	14	5	70

Responsible relations with communities are a pillar of the Company's strategy. Constant and proactive consideration of the needs and priorities of stakeholders makes it possible to accept new challenges and redefine an increasingly competitive world, developing strategies for creating shared value and innovating in processes through scalable solutions.

In 2023, with 120 projects promoted by 70 alliances and more than 200,000 beneficiaries in Colombia, Guatemala, Panama, and Costa Rica, the Company made a significant contribution to the development and social and economic growth of the

territories through programs aimed at improving road infrastructure, programs for improving infrastructure (furniture, electrical grid, general painting, roofs, among others), coverage and quality of education, agricultural production projects, programs for job creation, initiatives aimed at social inclusion, and projects designed to promote access to energy and drinking water.

This management includes projects developed through the Enel Colombia Foundation, which in 2023 invested more than \$2.5 billion in 9 departments of Colombia with more than 25 initiatives.

Shared value creation model

GRI 103-2

Shared Value Creation (SVC) Policy No. 211⁽⁵⁾ 2115 of the Enel Group and RACI⁽⁶⁾ Immovability integrates sustainability into business, with an inclusive approach and leaving no one behind, creating long-term value for all stakeholders, in order to minimize the risks and environmental and social impacts related to the Company's assets.

Some of the opportunities of the CVC and RACI of Immovability are:

- Facilitate Enel's purpose through Shared Value, following the pillars established by the Strategic Plan and the Group's Sustainability Plan.
- Promote a fair energy transition, human rights and equity in communities.
- Enhancing social innovation and inclusive business solutions across the Open Immovability® ecosystem.
- Promoting inclusive businesses for vulnerable customers and stakeholders
- Finding a "non-financial" evaluation model complementary to the economic impact assessment.
- Enhance the exchange of practices and expand shared value creation solutions to address community needs.
- Leverage digitalization opportunities for efficiency, data intelligence and integration with internal business platforms.
- Promote "proactive communication" and storytelling.

Social management with local communities

GRI 413-1

The Company has local community participation programs in 100% of its generation and distribution operations in Colombia, Panama, Guatemala and Costa Rica.

Total operations by country

Country	Generation	Distribution
Colombia	13 generation plants 4 projects under construction	140 municipalities served
Panama	9 solar parks 2 projects under construction 1 hydro	
Guatemala	5 generation plants	1 transmission line 6 municipalities served
Costa Rica	3 hydroelectric power plants	

All initiatives that are carried out and that include a sustainability component are centralized in the Project Portfolio Management (PPM) platform, in which key information about each project is recorded and control is kept on the number of beneficiaries per year, investment, impact for Enel and the community, areas or municipalities that benefit from the project, among others. This allows traceability of the actions that are carried out, focused on the Sustainable Development Goals (SDG).

(5) It constitutes the company's Corporate Social Responsibility regulations.

(6) RACI Responsibility Matrix: Responsible (Committed) - Accountable (Responsible) - Consulted (Consulted) - Informed (Informed)

Specific PQR channels for each operation

In 2023, the Companies maintained open channels of dialogue with representatives of the communities in the areas of influence of their operations, which allowed them to identify needs and expectations, considering the particularities of each community. Likewise, the priorities and possible risks of the operations were identified. This engagement process was supported by formal mechanisms for receiving and addressing requests, complaints and claims in each operation.

For Enel, the participation of the communities and authorities of the Direct Area of Influence - AID of the Quimbo Power Plant is of vital importance, as a democratic principle of the Social Rule of Law and as an essential purpose of the State "to facilitate the participation of all in the decisions that affect them and in the economic, political, administrative and cultural life of the Nation" article 2 of the Magna Carta, in accordance with article 40 of the constitution, which enshrines, for every citizen, the right to participate in the formation, exercise and control of political power. This will is not alien to the Enel Colombia S.A. E.S.P. Company, who, since the issuance of the Environmental Impact Study, Environmental Management Plan, Environmental License, construction and operation stage of the El Quimbo Hydroelectric Power Plant, has always strived to guarantee the effectiveness of the citizen participation mechanisms.

Within the framework of the El Quimbo Hydroelectric Power Plant (CHEQ), the Company has direct and efficient communication channels, such as two community service offices located in the municipalities of Garzón and Gigante, email oficinacomunidad@socya.org.co, telephone line and WhatsApp OAC Garzón y Gigante, line 01 8000930998 and website www.enel.com.co

Thanks to the optimal use of these channels and the management of information, the main impacts perceived by the communities have been identified in relation to:

The activity of the reservoir, the impact on the clustered and scattered settlements, productive activities, employment opportunities and issues regarding migratory pressure from municipal capitals, specifically in Gigante, Garzón, El Agrado, Altamira, Paicol and Tesalia.

For the company, the management of information and access to it is considered of vital importance for all parties and/or actors involved. Good management of information and easy accessibility guarantees effectiveness in terms of citizen participation. Under the above context, more than 620 petitions, complaints, claims and requests were registered in the community service offices during 2023.

Each generation plant and each project in operation has its own PQR system, which allows for adequate communication with stakeholders and at the same time that they can exercise social control. Generating spaces for rapprochement between the community, social organizations, authorities and the Company, in order to learn first-hand about the concerns and expressions of the interest groups that are part of the project's area of influence, and most importantly, that the Company can deploy actions tending to satisfy the needs of the petitioners in terms of the right to petition and that these are attended to in a timely manner. Additionally, they allow the establishment of parameters and guidelines to permanently strengthen the attention to requests, being at all times respectful and guaranteeing citizen participation as a citizen right and a core element of the current constitutional order.

On the other hand, in the case of the construction of the Windpeshi wind project, mailboxes, bulletin boards, email and telephone are available so that communities can have access to the system of requests, complaints and claims implemented by the Company. A mobile PQR system is also in place that rotates weekly, collecting the concerns of each community.

In the case of the Guayepo I and II project, there is a PQRS Attention and Processing System, established in the PMA. All PQRS are attended to as petitions and are processed within the time periods provided by law. The attention procedure takes into account the following steps:

- Reception and Registration of PQRS: In the fixed service office and through the different channels (telephone line, email, PQRS mailboxes located in strategic sites) the PQRS presented are received, recording this information in the established format, in which the necessary data for the processing of your request is indicated and, if necessary, attach supporting documentation.

- Processing and Monitoring of the PQRS: The responsible professional addresses the PQRS to the leader of the company and/or the corresponding contractor, clarifying that the response must be delivered to the petitioner within the stipulated period (15 business days). Each company performs internal follow-up of the PQRS by telephone, email or in person, recording the progress of the respective follow-up in the follow-up form, in order to respond within the time stipulated by law.

In the event that the PQRS warrants a field visit to verify the situation, or the need for a meeting, the date, time and place of the meeting are agreed with the user or social organization and minutes of the visit or meeting are kept, in which possible solutions or agreements are recorded.

- Closing the PQRS: Once the relevant activities have been carried out to resolve the PQRS, the person in charge of the department or area of the company holding the license sends a response in writing or by email to the Social professional in charge of the Community Care Program, to formally respond to the user and close the request, recording it in the format established for this procedure.

In cases where the request is attended to immediately, the PQRS is closed and consolidated in the closed PQRS format.

Regarding the Sustainability team that supports the Enel Grids business line, no complaints or claims are received. Occasionally, requests arrive via email or to the Mercurio platform, which is managed by the management assistant, who downloads them and passes the letters to the professionals and heads of the division for analysis and response projection. They are usually requests for support from Sustainability or from the Ene Colombia Foundation (FEC). Sometimes they arrive from the FEC mailbox.

It is important to mention that the Grids Sustainability division does not use the Mercury correspondence tool. Each time a communication is received, it is validated with the professional in the area from which we are asked for support, or if it is of another type, the division head or with the professional and/or student in practice, the response is projected either due to lack of resources or because it is a request from a different line than the one that provides support, or it is validated with the professional in the area before answering Yes or No; if there is some type of commitment or agreement with that community or area to remain aligned.

Sometimes they receive letters from the B2C Americas advisor, from the Non-Written Customer Service Division that manages requests from clients or different interest groups, because they already know that there are things related to CSR or Sustainability and they transmit them to the Grids Sustainability Projects Division, it is reviewed and a type of response is projected and they receive it and send it directly to the client.

Finally, regarding the Enel X – Market business line, in accordance with Policy PL1183GCO CLAIMS, they are managed through first or second level channels depending on the complexity of the case and in accordance with the legal time.

Each generation plant and each project in operation has its own PQR system, which allows for adequate communication with local interest groups.

Social investment

GRI 203-1

In 2023, Enel Colombia made social investments of **\$61 billion**, broken down as follows:

	Colombia	Costa Rica	Guatemala	Panama
Donations	282,000,000	0	0	0
Community investment	50,817,808,323	289,849,878	10,124,818,846	393,020,442
Business initiatives with social impact				
Cash contributions	16,240,000	0	0	0
Time: Employee volunteering during paid work hours	55,990,624.25	17,401,341.49	7,014,266,166	96,170,609.86
General management expenses	5,779,508,356	158,775,175	875,684,471	21,844,708
Total	56,951,547,303.25	466,026,394.49	11,007,517,583.17	511,035,759.86

Within the framework of the Shared Value Creation (SVC) policy and as part of the management of relationships with stakeholders, the main initiatives and actions that contribute to the SDG goals and therefore to improving the quality of life of the communities in the area of influence are presented below.

| Contribution to SDG 3: Good health and well-being



Rehabilitation Agreement Plan Padrino

Thanks to the alliances between the Enel Colombia Foundation and the Betty Palomino Foundation, a cooperation agreement worth \$82,000,000 was signed to support the rehabilitation process of people with limited economic resources and affected by electrical burns in the company's area of influence.

This agreement will cover the treatment of beneficiaries, including psychological sessions, compression garments, and/or prostheses as applicable.

Support for the Costa Rican Red Cross

In Costa Rica, during 2023, the Company continued to contribute with specific actions to overcome barriers to access to health care for communities.

The Don Pedro Hydroelectric Plant has made an annual contribution to the Costa Rican Red Cross to support the coverage of fuel for emergency response units in the area of San Miguel de Sarapiquí and surrounding communities, allowing ambulances to be available to respond to calls in case of emergencies. Thanks to this contribution, 6 communities with an approximate number of 3,200 inhabitants were benefited.



Panama

This initiative aims to take various samples of the nutritional status of the Schools we influence in Gualaca, Baru and San Juan in order to establish what the needs are and develop sustainable gardens that are in line with the requirements. For this 2023, more than 350 children were evaluated for weight and height.

| Contribution to SDG 4: Quality education



Enel Colombia continued its commitment to improving the education of local communities through training processes that strengthen skills at different stages of learning, improve educational quality, and offer greater employment opportunities.

Educating with energy

The Enel Colombia Foundation has generated important alliances with public or private entities and between the year 2016 and 2023, it signed an alliance with the Organization of Ibero-American States for Education, Science and Culture (OEI) and the Secretariat of Education of Bogotá, for the execution of the Educating with Energy program an educational strategy that for more than ten years has facilitated decision-making among adolescents and young people in public schools in Bogotá and Cundinamarca, by strengthening socio-emotional skills and vocational and professional guidance processes, allowing them to reinforce their life paths.

During this period, educational agents and students were trained. The documents and tools are available on the OEI website for consultation and application whenever required. (<https://oei.int/oficinas/colombia>)

Good energy for your school

The objective of the program is to contribute to improving the quality of education by reducing the electrical risk in the infrastructure of public educational institutions, as well as their general improvement. In 2023, with a budget of more than \$722 million pesos through the Enel Colombia Foundation, and also thanks to the direct investment of the business lines, interventions were carried out in 21 institutions benefiting 7,259 children and young people in schools in Bogotá, Cundinamarca, Huila.

In Colombia, more than 40,000 children and adolescents have benefited from the Good Energy for Your School program in approximately 70 municipalities in the company's different operating areas.

The following interventions were carried out during 2023:

Municipality	Educational Institution	Municipality	Educational Institution
Arbelaez	Escuela San Roque	Pacho	IED Pio XII Sede Balconcitos
Arbelaez	Escuela El Triunfo	San Bernardo	IE Departamental Primaria de San Bernardo
Fomeque	Escuela La Moya	Caparrapí	Escuela El Oso
Medina	Rural Alto Gazaduje	El agrado	Institución Educativa El Carmen sede Pederal
Girardot	Institución Educativa Luis Duque Peña	Yaguará	Institución Educativa Ana Elisa Cuenca Lara sede Bajo Mirador
Campoalegre	Institución Educativa FUNREE	El Agrado	Institución Educativa El Pederal
Bogotá	Liceo Antonia Santos	Facatativá	Casa de Integración Juvenil, sector Cartagenita
La Calera	Institución Educativa Rural Departamental Colegio El Salitre	Facatativá	Institución Educativa Municipal Técnica Empresarial Cartagenita
Une	Institución Educativa Pedro Eliseo Cruz	Zipaquirá	Institución Educativa Rural La Granja sede El Tunal
Villeta	Institución Educativa Departamental Bagazal	El Colegio	Institución Educativa Departamental Pradilla
Granada	Institución Educativa Departamental Gustavo Uribe Ramírez		

In Gachalá and Ubalá, improvements are being made to the sanitary facilities, general painting and improved access to water, as well as changes to floors and roofs, contributing to the improvement of infrastructure and educational quality for nearly 320 children and young people.

Likewise, work began on improving the facilities of the San Antonio del Tequendama Educational Institution, Chicaque headquarters, where improvements will be made to the sanitary facilities and classrooms, paving will be built to connect the bathrooms, classrooms and court, and the children's playground will be improved.

Costa Rica

On the other hand, in Costa Rica the Good Energy for Your School program has managed to generate benefits for schools in the area of influence, in this case, specifically at the Luis Demetrio Tinoco School, located in San Miguel de Sarapiquí, the conditions of the student cafeteria were improved, thanks to the installation of new kitchen equipment, and accessibility is guaranteed for all types of people thanks to the construction of a ramp that meets the access requirements for people with physical disabilities.



Panama

This year, a water reserve tank was installed at the Progreso school, the kitchen at the Chiriquicito school was equipped, and computers were provided to the Progresos school, all of which were winners of the Innova play project. More than 900 beneficiaries.

InnovaPlay

Colombia

In 2023, the initiative was taken to the Mariano Santa María Educational Institutions in San Antonio del Tequendama, Gustavo Uribe Ramírez in Granada, San Benito in Sibaté and Pradilla in El Colegio. In these institutions, students have acquired knowledge about Circular Economy and Energy Transition, applying this information in the creation of innovative projects that promote environmental and social care. The projects were presented in November, and in the case of the Gustavo Uribe Ramírez Educational Institution, which reached first place, the Enel Colombia Foundation will finance the supply of materials for the photovoltaic lighting of the environmental classroom and the improvement of the composting infrastructure developed by the Institution.



In the Guavio region, 5 Educational Institutions (IE) participated: Social Promotion of Ubalá, Mambita departmental IE of the municipality of Ubalá, Kenedy IE of San Pedro de Jagua, Murca IE of Gachalá and Martin Romero IE of Gama, in which young people were able to strengthen their knowledge on energy transition, circular economy and environmental issues.

Costa Rica

On this occasion, 125 primary school students from 6 communities surrounding the generation projects in Costa Rica were impacted, who learned about the program's topics at the InnovaPlay Fair, which included the participation of expert companies in topics such as circular economy, entrepreneurship, environmental care and, of course, energy.

Additionally, InnovaPlay promoted the approach to robotics and technology, as well as innovation by using the Design Thinking methodology for the development of school projects.

At the end of the program, six projects reached the final stage, and the three winners stood out for seeking innovative solutions that integrate the circular economy to solve problems related to safety and access to water in educational centers.

Guatemala

For Guatemala, in 2023 the alliance with the Ministry of Education was expanded with two new allies, Fundación Profuturo and Fundación DECA. With them, the InnovaPlay program was promoted, reaching 6,396 beneficiaries including students, teachers and principals.



Panama

Training program for teachers and primary school students where they are taught to create projects with objectives and are addressed with relevant topics such as sustainable energy, technological tools, entrepreneurship, circular economy, leadership and climate action, guiding them so that they propose solutions to community problems in a sustainable way by creating a project from an innovative and simple perspective, so that they become leaders of change in their communities. 2,000 people benefited from the initiative.

Center of Excellence for Rural Education (CEER) Sibaté

Enel Colombia has co-financed the project to strengthen science, technology and innovation (STI) capacities for the relationship between school and rural context, through the appropriation and use of ICT in the municipality of Sibaté, Cundinamarca.

The project is located in the Romeral area and has benefited the educational population of the municipality with the provision, installation, assembly and improvement of educational environments in science and technology. 10,334 students and families of the municipality benefited, of which 330 are directly linked to training for work, developed in alliance with SENA. Some of the achievements of this project are:

1. Strengthen the relationship mechanisms of rural schools.
2. Increase the appropriation of curricular alternatives and facilitators of Science, Technology and Innovation.

3. Promote the participation of the rural educational community in Science, Technology and Innovation scenarios.
4. Strengthen infrastructure, technological resources and training of teaching staff.

In previous years, Enel Colombia S.A. E.S.P. financed the provision of materials and equipment for the Fruver-Lácteos and Environment and Energy Agroindustry Plant, which included the following materials: scale, processor, pulper, kettle, dehydrator, stove, among others. Likewise, in February 2023, the Center of Excellence for Rural Education was inaugurated, and is now open and available to teachers, students, and the community in general.



Seed Plan

Colombia

Shared value initiative that seeks to generate growth and development opportunities for young people belonging to vulnerable populations, increasing their employability skills through comprehensive training for the electrical sector and the completion of internships in the same business segment.

In 2023, the Semilla Plan was expanded to other generation operations to prepare men and women for work who can find employment opportunities in the electricity sector.

In this regard, for power distribution network technicians, a reactivation was carried out this year, as new groups were opened in Bogotá and in municipalities of Cundinamarca, so that 139 young people from vulnerable populations can enter the electrical sector.

In addition, 4 new training groups were opened in Bogotá and a milestone was reached, as the first training group of only women was consolidated. These young people will begin their educational stage in April 2023 and are projected to begin the productive stage in January 2024.

Additionally, a group was opened in Medina in July, as well as one in Chía that started classes in November. The call and registration of new students from La Calera was also brought forward, who must start their classes in 2024. In these new groups, we have worked hand in hand with the collaborating companies who have signed apprenticeship contracts with 100% of these students, guaranteeing them sponsorship from the school stage. In addition, in November, students from El Colegio and San Antonio del Tequendama finished the productive stage, of the 18 who finished, they joined Deltec 12 with an employment contract.

In the construction projects, more than 300 local people have been trained in the arts and crafts of carpentry with an intensity of 80 hours. Other training for work had as its theme forestry, scythe management and installation of photovoltaic systems. These trainings were achieved in agreement with the SENA regional Atlántico. Additionally, training was carried out in management of community projects, producer families through the CAMPESENA program.

It is also worth highlighting that the employment committees of the La Loma, Guayepo I and II solar parks and Fundación continued, through which job opportunities for the projects under construction are disseminated.

It is worth noting that the employment committees established that the hiring process would be carried out through the public employment system, specifically with the family compensation funds of each of the departments in the company's operating areas. Through this system, more than 4,500 people from the area of influence of the projects under construction were recruited.

Panama

Its purpose is to create or reinforce the skills of both collaborators and members of our communities in topics such as: solar panel installation, Community Guides, Fortuna Forest Reserve, customer service, vermicompost, circular economy. This year, more than 125 hours of training were provided to communities and more than 40 hours to Enel collaborators. In total, 1,200 people have benefited.

energy seedbeds

In 2023, 5 of the 11 young students from the municipalities of Ubalá, Gachalá, Gama, Soacha, Sibaté, San Antonio del Tequendama and El Colegio received their professional degree from the Universidad Minuto de Dios, in the following careers: Public Accounting, Social Communication, Social Work, and Psychology. The other 6 students are expected to complete their degrees in 2024.



Weaving Dreams with Energy

Colombia

Social innovation project that provides support to multiple sectors of society. On the one hand, it supports sustainable entrepreneurship for the generation of their own income by vulnerable population groups (victims of the conflict, former combatants of the armed conflict, and single mothers), who reprocess the used uniforms of Enel workers, turning them into recycled fabrics that are used by them as raw material for the production of school bags. On the other hand, the Enel Colombia Foundation purchases these bags, which include school supplies kits, and donates them to children (from the migrant population and the host population) who attend schools in vulnerable areas of different regions of Colombia (Barranquilla, Bogotá, Cali, Cartagena, Medellín and Valledupar).

In 2023, we managed to donate 1,750 school kits made up of a suitcase made of recycled fabric and various school supplies. Four clients: Tigo, Smart Fit, Auto Star and Cable Wirless, joined in on this project.



Panama

The project offers the opportunity to people from the community to start their own business, which consists of transforming uniforms into school kits (backpacks, pencil cases and bottle covers). To this end, those involved were provided with a workshop where sewing techniques, quality and finishing of each of the pieces were taught. They were also provided with heavy duty sewing machines as a contribution to their business. The group of entrepreneurs is now legally formed and constituted as a Community-Based Organization (CBO), allowing them to provide this service as formal suppliers.



Endowment 4 ICBF Magdalena Foundation Child Development Center – Works for Taxes Mechanism

To date, the company has developed 5 projects under this mechanism and they have been focused on school equipment and public water supplies in the municipalities of La Guajira, Huila, Magdalena and Cundinamarca. These projects have benefited approximately 9,500 people.

In 2023, under this mechanism of works for taxes, the complete provision of kitchen elements, educational elements, playgrounds and household appliances was achieved, which allowed for the first time since the operation of these Child Development Center (CDI) to have a complete provision in each one, benefiting 740 boys and girls from the Magdalena Foundation.



Donation of computers

In 2023, 262 used computers, in good condition and decommissioned, were donated as part of the technology renewal program to 19 municipalities and social organizations in Bogotá, Cundinamarca, Huila and Guajira.

Educational Strengthening Program – Costa Rica

The three generation sites in Costa Rica have different needs with respect to education, which is why programs designed according to these needs are implemented.

In 2023, a total of 6 communities in the areas of influence were involved, benefiting more than 200 students from local public schools and colleges.

In the communities of Chucaz de Mora and Balsa de Atenas, adjacent to the Chucás Hydroelectric Plant, food was identified as one of the most important points to support the educational development of students, since for many, the food they receive at the educational center is the main source during the day, therefore the financial contribution was maintained once again so that boys and girls consume fruits and vegetables in their daily diet.

In the communities surrounding Don Pedro and Río Volcán, transportation support is provided so that students can travel from their communities to a more central community where they can then take public transportation to their various institutions. This program, in addition to meeting the students' transportation needs, generated a source of employment for a person from the community.

Attention to groups of students on plant tours and educational talks

During 2023, the Chucás plant received visits from university students, who interacted with the operation and maintenance staff to understand the operation and water management of the reservoir. In addition, virtual talks were held with students from local universities to understand how sustainability is integrated into the company's operational processes, thus sharing expertise and generating knowledge for future professionals.

Additionally, our engineering staff participated in a national campaign to promote the study of STEAM careers, through short videos where they explain their experience from the student stage to their work stage.

International Volunteering – Connecting Energies

During 2023, the connecting energies experience was carried out with students of the 10 public schools in Bogotá that are candidates for the International Baccalaureate, in which 33 volunteers from Italy, Spain, Mexico, Peru, Guatemala and Colombia accompanied them in a process so that through their life stories they could inspire them to strengthen their global citizenship and promote a vocation for service.

| Contribution to SDG 7: Affordable and clean energy



The Company carries out initiatives that promote access to energy in areas without this service and in vulnerable conditions. In addition, it implements training programs for different interest groups to facilitate their connection to the labor market of the energy cluster.

Energy for all

Within the company's rural electrification programs such as Cundinamarca 100% and agreements with the Government of Cundinamarca, the construction of electrical networks in rural areas is carried out, which reach up to the connection point of the user, who must assume the costs of the electrical connections and the meter, but in some cases the socioeconomic and vulnerability conditions of families do not allow them to assume these costs and they continue without service having the electrical infrastructure ready to supply energy, increasing the risks of illegal connections, accidents to third parties, among others.



Based on the above, in 2023 the Enel Foundation supported vulnerable families identified by covering connection costs such as metering, connection and internal installations, with the purpose of avoiding withdrawals, illegal connections, energy losses, as well as accidents and of course promoting the economic and social development of our area of influence and its inhabitants with the benefits that electricity brings. By 2023, we benefited 356 people with the development of this program.

Boosting Rural Electrification

With the aim of making our rural electrification process more inclusive, during 2023 we will work in an interdisciplinary manner to identify aspects that can be strengthened to be much more inclusive with different segments of users in vulnerable situations (disability, displaced persons, migrants, elderly, etc.), who are in the process of electrification.

In order to obtain valuable and contextualized information that would allow us to understand the aspects in which we could be more inclusive with different categories of vulnerabilities of our users, we applied specific surveys in person in the municipalities of Medina and Yacopí, information that we are using as a basis in ideation and in-depth sessions to build the inclusion plan in this process for 2024.

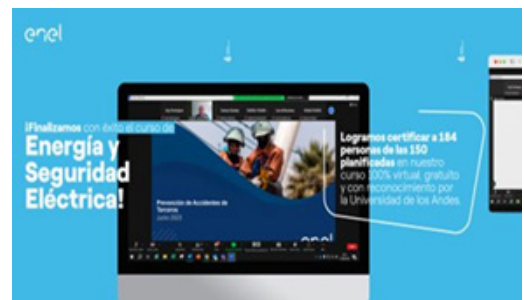
Strengthening community and organizational capacities “Neighborhoods by adhesion”

The project was carried out in partnership with the company Diversidad Rural, in three sectors: Altos de la Florida in the municipality of Soacha, Hacienda los Molinos in the Rafael Uribe Uribe locality and Barzalosa in the municipality of Girardot. Its purpose was to strengthen the community and organizational capacities of the Community Action Boards (JAC), social and productive organizations, youth groups and young people, among others, for the sustainable improvement of the territory in neighborhoods that are in the process of normalizing the electric power service.

The community benefits through the Community Training channels and the Virtual Classroom created by WhatsApp and Chatbot technology, focused on four modules: Digital Competencies, Building Citizenship, Safe and Efficient Use of Electric Energy, and Project Formulation.

Course on Energy and Electrical Safety

In partnership with the University of Los Andes, the course on energy and electrical safety was developed for different strategic interest groups for the company, such as: municipal officials, community action board presidents, councilors, administrators, and firefighters, among others. This course was 100% virtual, free, synchronous, with an intensity of eight hours and certifying participants, who managed to improve their understanding of the electrical system, the regulatory and institutional frameworks that govern the operation, the responsibilities shared by the various actors, and how to identify electrical risks to minimize accidents.



Affordable energy for all – Panama

Nearly 2,000 people from the communities of Cieneguita to Alto Potrero in Chiriquí and Loma Grande to Pozo Azul in Coclé benefited from the completion of these two projects, which included the installation of power distribution lines in areas where they did not previously exist, which will allow for a better quality of life and development for these communities with clean and sustainable energy. The new 14.40 km of network were achieved with an approximate investment of US\$1,600,000, financed by Enel Fortuna.

The project in the province of Chiriquí, located 15 kilometers from the Solar Chiriquí plant in San Juan, extends from the community of Cieneguita to Alto Potrero, through the construction of a main distribution line of approximately 11 km, which will bring electricity to about 324 homes, benefiting more than 1,600 people.

Meanwhile, in the province of Coclé, which is approximately 100 kilometers from the Company's solar plants, Clúster Sol Real, around 3.40 km of main distribution line was installed. With it, nearly 78 homes and more than 380 inhabitants of the communities ranging from Loma Grande to Pozo Azul will have access to the energy service.



Contribution to SDG 8: Decent work and economic growth



The objective of working with and for communities is to contribute to their development without altering their identity, traditions and cultural roots. In this sense, programs have been implemented that respond to the characteristics of the territories and are aimed at caring for and maintaining the social fabric and cohesion, in addition to promoting local growth, maintaining their economic vocation.

Bio-healthy parks

Enel Colombia S.A. E.S.P. built a bio-healthy park in the La Estación area of the municipality of El Paso, in the department of Cesar. The park is made up of 7 machines for outdoor exercise, a playground and a gardening area. Additionally, the park has lighting for use at night.



Likewise, in 2023, a bio-healthy park was built in the Antioquia area of the El Colegio municipality, Cundinamarca, which consists of a concrete slab on which exercise machines were installed. The investment was \$87,335,399 and benefits 200 people.



Construction of eco-efficient stoves

In 2023, a total of 101 eco-efficient stoves were built in the villages of Paraíso, Antioquia, Marsella, Antioqueña, Helechos, San José, Francia, Trujillo and Trujillo Puerto Alegre, in the municipality of El Colegio, with an investment of more than 400 million pesos. Along with the stoves, we provided 10 trees and supplies such as lime and fertilizer to each family, with the purpose of establishing firewood gardens, which contribute to the production of firewood necessary for cooking families' food.



Collection of basic information in the field of current productive activities and housing, and distribution and delivery of materials to beneficiaries of the shared value program

A collection of basic information was carried out in the field of current productive activities and housing, property by property, to identify, verify the status and determine the materials that require replacement and/or improvement for the continuity of productive activities on the properties located in the villages of Antioquia, Antioqueña, Helechos, Paraíso, Marsella, Santa Cecilia and Trujillo, located within the jurisdiction of the El Colegio municipality in Cundinamarca, Colombia, which allowed the start of the distribution and delivery of materials to beneficiaries in the area of influence of the Guaca and Paraíso hydroelectric plants, whose progress at the end of December 2023 was 70%.



Road improvement agreement signed between Enel and the municipality of Garzón Huila.

In 2023, Enel signed an agreement for the improvement of the main access road to the Nuevo Balseadero collective resettlement in the municipality of Garzón, which aims to improve 2.4 km of road, in which 12,500 M2 were intervened in the reconfiguration of the existing roadway and 420 M3 of rock material for the preparation of a causeway.

Ecosalon

The strategy for reusing wood from the reels where the electric cables arrive was designed. In the district of Potrerillo, area of influence of the La Loma solar park, an eco-room was built with 52 1.8m diameter reels, 14 2.3m reels that were installed on the walls and floors; 400 octagons recovered from seven hundred pallets that transported raw material for cable manufacturing, and that are part of the walls and windows, 64 wheels or flanges of 65cm in diameter from the wire rope industry and that are currently part of the front walls of the two offices in this building. This construction prevents 67.7m³ of wood equivalent to 285 pine trees growing 18 years and 12,641 metal nails of 3 inches in length from being improperly disposed of as waste.

With this eco-salon, the project will benefit more than 2,500 residents in order to promote spaces for training and recovery of the historical and cultural memory of the community. Additionally, 12 tons of CO₂ were fixed in the wood of the walls and floors inside this construction, preventing its release in the process of combustion or biological decomposition. During the design stage, sustainable conditions were taken into account to facilitate the maintenance of the infrastructure.



Access to Drinking Water in the Department of La Guajira:

One of the special needs that we have focused on during the execution of the projects is access to water for the communities in the area of influence.

In line with the government's efforts to bring water to dispersed rural areas of La Guajira, under the mechanism of works for taxes, in 2023 we signed with the Ministry of Housing, City and Territory and the Mayor's Office of Maicao, the start of the Agreement for the execution of the Jaipachon - Urreichipa Public Battery Module investment project, which will benefit Wayuu communities in the municipality of Maicao in La Guajira.

Ikotia Construction

During 2023, training actions and job opportunities were implemented, through the recruitment of qualified and unskilled labor in projects such as the construction of Ikotia: Frontera Energy's first solar park, in the municipality of Puerto Gaitán, where it was achieved that, of the total contracted, 60% was female labor; in the same way, 85% of the contracting of local goods and services was obtained.

Likewise, training in preventive maintenance and good practices for the use of energy efficiency of Off Grid photovoltaic solar systems was implemented, benefiting 22 people from the community in the area of influence, delivering tool kits to the Community Action Boards in the area to put the acquired knowledge into practice. This action is replicated in the La Loma solar park (under construction), where 1,717 people were recruited, 70% of whom are local workers.

Improvement of Ubalá roads

More than 80 voluntary contributions were made with company machinery for road improvement in zone B of the municipality of Ubalá, in which the company supplies equipment, transportation, fuel and operators for said tasks. Additionally, a commitment was made to the community and public institutions where the company, under an agreement with the Institute of Infrastructure and Concessions of Cundinamarca - ICCU, is materializing the studies and designs for the road and additionally 12 months of exclusive support with its own machinery equipment on the departmental corridor from Mámbita to San Pedro de Jagua, with an investment of close to \$4,000,000,000.

Phase II Sustainable production systems

This second phase of the initial project seeks to strengthen and improve the living conditions and food security of local and neighboring families in the Guavio plant's operating area with agricultural initiatives that aim at the environmental and financial sustainability of families. This project includes home gardens, composters, water harvesting and biodigesters.

The agreement, which was settled in 2023, allowed us to reach 52 families from the municipalities of Ubalá and Gama, where they benefited from one of the 4 initiatives contemplated in this project, such as Biodigesters, home gardens, composters and water harvests, generating the following benefits per project:

- (1) **Biodigester:** It provides 100% organic products and benefits 76 people from 19 beneficiary families.
- (2) **Home Gardens:** The project involved 80 people from the 20 beneficiary families.

(3) **Compost bins:** Initiative that allows the construction of an infrastructure for 24 people from the 6 beneficiary families to have a higher income and be sustainable over time.

(4) **Water harvesting:** Contribute to household chores and animal care for the 28 beneficiaries from 7 families.

Phase III Sustainable production systems

It is expected to benefit 60 families with these initiatives (Biodigestor, home gardens, water harvests and composters). For this third phase, the project expanded its coverage where there will be beneficiaries from Ubalá A, Ubalá B, Gachalá and Gama. In 2023, progress was made with the field tour, bringing more than 50 people to learn about how the projects work and for the local itself to explain their operation and benefits.

The 8 home gardens, 3 composters and 2 water harvesters of Gama Cundinamarca were completed and delivered, benefiting 52 people, and the progress of 2 composters and water harvesters in the municipality of Ubalá was made.

In-Roads for the La Floresta – Mambita path

This project was carried out through an agreement with JAC La Floresta for a value of \$55,000,000, where the JAC's counterpart was limited to 50 days of work for the materialization of the concrete slab, which had a value of \$5,000,000. The project allowed for the construction of 97 meters of the concrete slab, improving tertiary roads for the neighboring communities of the Guavio power plant operation.

In-Roads for San Pedro Bajo Ubalá

This project was carried out through an agreement with JAC San Pedro Bajo for a value of \$66,000,000, where the JAC's counterpart was limited to unskilled labor for the construction of the concrete slab, which had a value of \$6,000,000. The project allowed for the construction of 86 meters of the concrete slab, allowing for better tertiary roads for the neighboring communities of the Guavio power plant operation.

In-Roads for San Pedro Alto Ubalá

The project was carried out through an agreement with JAC San Pedro Bajo for a value of \$68,500,000, where the JAC's counterpart was limited to unskilled labor for the construction of the concrete slab, which had a value of \$8,500,000. The project allowed for the construction of 84 meters of the concrete slab, allowing for better tertiary roads for the neighboring communities of the Guavio power plant operation.

Improvement of the Mambita center community booth

The project was carried out with an agreement between the Foundation and JAC Mambita to contribute to the construction of a new community space in the main park. The Foundation's contribution of \$30,000,000 to the project co-financed the construction of the structure and hydrosanitary pipes, a project that, later with additional resources sought by JAC, concluded with all the finishes of this community hut and set of bathrooms. This project benefits 756 residents of Mambita.

Pauso community hall improvement

It was carried out with an agreement between the Foundation and the JAC of the Pauso de Gama area, in which a contribution of \$25,000,000 was made for the improvement of the community hall, since they did not have a sanitary area and kitchen appropriate for the size of the hall and that made it difficult to carry out the cultural and commercial activities in the area. This project benefits about 350 people, including children, youth, adults and seniors who use this hall for cultural, health and economic development events.

Improvement of the Santa Teresa community hall

The project was carried out with an agreement between the Foundation and the JAC of the Santa Teresa de Gama area. \$24,000,000 COP was contributed for the improvement of the community hall. This improvement included the construction and adaptation of a space for a storage room and the second floor where a space was built for a reading and recreation room, complemented with windows and a roof for this space. This intervention benefited 450 people from the area and surrounding areas.

Improvement of the community arbor in Murca

The project, co-financed with the Mayor's Office of Gachalá, sought to improve the community arbor in Murca by expanding its infrastructure in order to seek INVIMA certification for sugar cane products in the future. This project will allow local associations to expand the marketing of panela and other sugar cane derivatives, allowing for economic revitalization of the region and generating employment and development. This arbor is on the main road, favoring the entry and exit of raw materials and products to different areas of the country.

Improvement of the Santa Lucia - Mambita pedestrian bridge

One of the two pedestrian bridges that allow access to the Santa Lucia de Mambita area was improved. Together with the JAC of this area, Enel was able to contribute all the wood required for the general maintenance of the bridge, which was in very poor condition and generated risk for users. The community provided the labor for said improvement, benefiting more than 50 people who use this bridge every day.

Construction of Biopreparados Plant, Avocado producers

In 2023, Enel signed an agreement with Asohofrucol and the avocado producing and marketing associations "AS.A.PGA and ASOPROCMAGRO" located in the municipalities of El Agrado and Gigante, with the aim of reducing the use of agrochemicals and environmental pollution, through the installation of two (2) plants for the production of bio-inputs for agricultural use; offering new alternatives for the fertilization of their crops with organic fertilizers.

The total value of the agreement is \$64,876,976, of which the Company will contribute \$28,800,000, Asohofrucol \$31,076,976, AS.A.PGA \$2,500,000 and ASOPROCMAGRO \$2,500,000.

Strengthening social and community organizations in the area of influence of the El Quimbo Hydroelectric Power Plant

During 2023, 120 actions were carried out focused on strengthening the organizations related to the operations of the El Quimbo Hydroelectric Power Plant, these being the user associations formed for the administration of the irrigation districts located in the four resettlements, and the two community action boards of the Nuevo Veracruz resettlement and the Llanos de la Virgen population center, whose purpose is to obtain their recognition and legal status.

Contributions for mitigation works on the road in the Trujillo area and improvement of roads in the La Junca area

In response to the request of the communities of the Trujillo and Trujillo Puerto Alegre villages, and due to the emergency caused by the loss of the bench at a point on the road located on the Trujillo village, we carried out the following mitigation works:

- Construction of a sewer for water management, which included the installation of 7-meter-long pipes, supplied by the Municipal Government of El Colegio.
- Construction of channels or ditches and filters for the management of surface water before and after the sewer.
- Recovery of the roadbed, which included removal of material and filling work, compaction and protection between layers.
- Improvement of the ground at the foundation level of the retaining wall (gabions).

Likewise, in response to the request of the La Junca village, in the municipality of El Colegio, we provided 460 m³ of mulch so that the community could improve approximately 3 km of tertiary roads, improving the quality of life of the community in the area surrounding the Bogotá River generation plants.

Technical assistance

Four irrigation district associations belonging to the collective resettlements of Nuevo Veracruz, Nueva Escalereta and San José de Belén are continuing to be advised. They received support in the legal procedures before the Rural Development Agency (ADR) and the DIAN; they participated in the evaluation and monitoring process, through the application of the Organizational Capacity Index (ICO); they received advice on the application of internal regulations to users by the boards of directors, and training in operation and maintenance manuals for irrigation districts, as well as in the analysis of the tariff systems that must be applied for the payment of the water use fee and the maintenance of irrigation infrastructure.

Trainings

During 2023, 8 training events were held in self-sustainable production economies for resettled families, focused on the municipality of Altamira, as a preparation for what will be the implementation of their productive projects, and especially strengthening knowledge in Administration and Organization for Production and Marketing. In this way, topics were developed that include Technologies for Production; Administration and organization for production and Course on the Rational Use and Management of Water for Human Consumption and Irrigation.

| Cooperation agreements with municipalities and organizations

Municipality of Garzón

The Cocoa Effect

Within the framework of the Cocoa Effect project during the second half of 2023, the closing event of the project led by Luker Chocolate and the Luker Foundation was held, which had the participation of the United States Agency for International Development ([U.S.A.ID](#)), the Luker Foundation, Luker Chocolate, the Saldarriaga Concha Foundation and Eafit University. For the department of Huila, the project closes with the following figures:

- Training of 377 producer partners from the department of Huila, reaching 100%.
- 100% implementation of environmental surveys.
- Execution of more than 10,179 grafted species in the municipalities of El Agrado, Pital, Gigante, Garzón and Campoalegre.
- Delivery of 4,440 grafted cocoa trees in the municipalities of El Agrado, Pital and Garzón. Material being replaced.
- Delivery of 21,000 grafted cocoa trees in the municipalities of Hobo and Algeciras. More than 70,500 seedlings were delivered in these two municipalities.
- Establishment of a weekly pest and disease monitoring process on more than 20 farms in the department of Huila, observing improvements in the health of the corn cobs from 15% to 88%

In addition to the 377 producer partners linked in the department of Huila, the project benefited more than 744 cocoa farms located in areas such as Tumaco, Urabá, and Bajo Cauca, managing to improve the production indicators of more than 1,761 hectares which were planted and rehabilitated, reporting sales associated with cocoa for more than \$8,671,075,896 COP; Along with the training of 695 people in entrepreneurship and the training in socio-emotional academic skills of 78 rural teachers, thus allowing the accompaniment and strengthening of 21 commercial associations.

In order to continue the legacy of the project and extend it throughout the territory by the end of 2023, Enel Colombia signed an agreement with the Luker Foundation, with the aim of expanding the coverage of care to 30 cocoa producers in the municipalities of Campoalegre, Hobo and Gigante.

This initiative benefited cocoa producers through pruning of cocoa trees, delivery of fertilizer and tools to maintain their plantations; they will also have technical support in the execution phase of the project.

Planting 100 hectares of coffee

During 2023, the agreement "Planting and maintenance of 100 hectares of coffee, associated with banana" was signed with the Mayor's Office of Garzón, the purpose of which is to establish coffee varieties resistant to rust and higher yields in the productive units of the beneficiaries.

This project benefited 100 coffee growers through the delivery of coffee seedlings, banana plants, fertilizers and agricultural equipment, allowing them to increase the productivity of their farms and improve the socio-economic conditions of their families. In addition, technical, social and environmental support was guaranteed in the execution phase, to ensure the sustainability of the crops and increase coffee production in the municipality of Garzón.

The total value executed was \$1,326,830,000, of which the Company contributed \$509,530,000 and the municipality \$817,300,000.

Adaptation of electrical installations in the meat module of the market square

The implementation of the agreement has begun, which aims to “Improve and adapt the electrical installations of the meat module of the market square in the municipality of Garzón”, which has contributed to the optimization of the local infrastructure of the establishments destined to the commercialization of meat products in the region.

More than 73 merchants benefited and a number of electrical networks were upgraded. The total value of the works mentioned is \$564,411,585, of which Enel contributed \$439,961,942, equivalent to 78% of the agreed value.

Support for the sustainability and genetic improvement of livestock activity in the municipality of Altamira.

The agreement on bovine genetic improvement was implemented, which enabled the development of the livestock sector in the municipality of Altamira. This initiative benefited 22 families with the delivery of cattle, supplies and agricultural machinery. They also participated in socialization and awareness-raising activities, and received technical support through visits, technology transfer and knowledge appropriation.

The total value of the agreement was \$553,040,002, of which the Company contributed \$399,040,000 and the municipality \$154,000,002.

Strengthening the Socio-Economic Conditions of Microentrepreneurs in the Municipality of Altamira

The agreement called Microenterprise Strengthening was developed, with the objective of benefiting small and medium-sized microentrepreneurs in the region, by providing equipment and supplies, destined for the agricultural and agro-industrial activity of producers who process and market products derived from the agricultural sector.

The total value of the agreement was \$591,375,149, of which the Company contributed \$416,375,149 and the municipality \$175,000,000.

Improvement and adaptation of a sports center in the Los Andes neighborhood, Altamira municipality.

Enel Colombia and the Municipal Government of Altamira signed an agreement to improve the sports infrastructure of the Los Andes neighborhood, which will benefit 1,231 residents of the municipality.

The total value of the agreement is \$412,552,452 COP, of which the Company will contribute \$184,584,851 COP and the Municipality \$227,967,601 COP.

Strengthening the business capacities of 55 small and medium-sized agricultural production units through the planting of 27.5 hectares of fruit trees associated with bananas.

Enel signed an agreement with the aim of strengthening fruit production in the municipality of Agrado, through the establishment of 27 hectares of citrus associated with bananas. This initiative is benefiting 55 producers with the delivery of lemon seedlings, fertilizers and tools, to guarantee the sustainability of the productive units and improve the fruit production of the municipality.

The total value of the agreement was \$385,375,075, of which the Company contributed \$277,597,075 and the municipality \$107,778,000.

Planting and maintenance of 38 hectares of coffee, associated with banana.

An agreement was signed with the municipal administration of El Agrado to strengthen the coffee sector in the region by providing coffee seedlings, fertilizers and tools to the 38 beneficiaries of the project to improve production conditions and ensure the sustainability of their crops. They will also receive technical and social support.

The total value of the agreement was \$373,251,561, of which the Company contributed \$280,000,000 and the municipality \$93,251,561.

Construction of a soil conditioner generating plant.

Enel Colombia and the Municipal Government of Gigante signed an agreement that will enable the development of the agricultural sector and facilitate the implementation of circular economy processes, encouraging environmental care in that locality.

The initiative will benefit small and medium-sized agricultural producers and urban residents by building infrastructure for the management of organic waste and the production of compost.

The total value of the agreement is \$1,254,716,528, of which the Company will contribute \$1,066,508,528 and the municipality \$188,208,000.

Installation of a sugarcane honey processing plant

The project "Adapting, equipping and installing a sugarcane molasses processing plant, with an expansion of 15 hectares of sugarcane for 24 families of the Tesalia sugarcane association ASOPATE, from the town of Pacarni, Tesalia Municipality, Huila department" was started.

The initiative benefits small and medium-sized sugarcane growers, with the construction of a sugarcane molasses processing plant and the planting of 15 hectares of new sugarcane, with the aim of increasing panela production and improving the living conditions of families.

The investment for this project is \$321,808,580, of which the Tesalia Municipality and ASOPATE will contribute 16%, and Enel Colombia will contribute \$271,808,580, equivalent to 84% of the total value.

Improvement of Livestock Infrastructure

In order to strengthen the livestock sector in the municipality of Tesalia, the project "Improvement of the productive infrastructure and supply of food supplements for 32 livestock units" was developed, benefiting producers from the associations ASOGATE, ASOGAPAC and FOGAGRO.

The initiative improved livestock infrastructure and the sanitary conditions of cattle, and increased milk production by providing concentrated feed to the animals, creating a profitable and sustainable livestock industry.

With a total investment of \$444,910,885, Enel will contribute \$372,475,242, and the Mayor's Office of Tesalia, ASOGATE, ASOGAPAC, FOGAGRO, the sum of \$72,435,643.

Strengthening the productive system of cocoa-growing families

With an investment of \$406,279,592, the agreement "Strengthening the productive, organizational and commercial system of 59 families of the cocoa growers association of the municipality of Tesalia" was completed, through the delivery of machinery and specialized fertilizers for crops, with the objective of increasing cocoa production by 75% in their productive units. In addition, they received training sessions on good agricultural practices, fertilization processes and handling of agricultural machinery.

Enel contributed \$326,279,592 to the project, corresponding to 80% of the total value, and the Municipality of Tesalia and ASOCATE will contribute \$80,000,000.

Bovine genetic improvement

Progress was made in the implementation of the agreement "Bovine genetic improvement, through F1 embryos with sexed semen, using in vitro fertilization techniques in the municipality of Paicol, department of Huila", benefiting 94 cattle farmers with the delivery of recipient cows, which has allowed them to renew their cattle herds, contributing to improving the quality of life of producers. Technical support and technology transfer have also been provided with trained personnel.

The total value of the agreement is \$699,648,501, of which the Company contributes \$200,000,000, and the Municipality of Paicol \$499,648,501.

Protection and conservation of the micro-basin associated with the Magdalena River and the generation of income to support artisanal fishermen in the municipality of Yaguará – Huila.

Independent artisanal fishermen and artisanal fishermen's associations in the municipality of Yaguará were strengthened, generating employment for unskilled labor in response to the current economic situation in the region.

The project was carried out by the municipality in collaboration with Empresas Públicas de Yaguará (EPY). The work carried out by the artisanal fishermen included activities such as reforestation, cleaning in areas close to water sources, maintenance of fences and cleaning of green areas by means of spraying.

The project had a direct impact on job creation for 30 independent artisanal fishermen and artisanal fishermen's associations, representing a total investment of \$160,000,000 COP. The contributions came from the Foundation, with \$15,000,000 COP, ENEL with \$45,000,000 COP, and the municipality, which allocated \$100,000,000 COP.

Rehabilitation, maintenance, conservation and protection of green areas and water basins in the municipality of El Hobo, through the generation of employment for unskilled labor with the artisanal fishing associations of the municipality of El Hobo.

The initiative focused on job creation to obtain additional income to their productive activity. This objective was achieved through the hiring of unskilled labor through the municipality's Public Enterprises EMUSER.

The work undertaken by artisanal fishermen included activities such as reforestation, cleaning in areas close to water sources, maintenance of fences and cleaning of green areas by spraying.

The project had a direct impact on job creation for 50 fishermen from the artisanal fishing associations in the municipality of Hobo, representing a total investment of \$80,000,000 COP. The contributions came from the Foundation with \$20,000,000 COP, ENEL with \$45,000,000 COP, and the municipality, which allocated \$15,000,000 COP.

| Organizational strengthening programs

Strengthening community and organizational capacities – Neighborhoods by adhesion

The project was carried out in partnership with the company Diversidad Rural, in three sectors: Altos de la Florida in the municipality of Soacha, Hacienda los Molinos in the Rafael Uribe Uribe locality and Barzalosa in the municipality of Girardot. Its purpose was to strengthen the community and organizational capacities of the Community Action Boards (JAC), social and productive organizations, youth groups and young people, among others, for the sustainable improvement of the territory in neighborhoods that are in the process of normalization of the electric power service.

The benefits the community through the Community Training channels and the Virtual Classroom created by WhatsApp and Chatbot technology focused on four modules:

- Digital skills.
- Building citizenship.
- Safe and efficient use of electrical energy and
- Project formulation

Framework agreement with the Minuto de Dios University Corporation

Within the framework of the Bogotá Region 2030 project, the specific cooperation agreement between Enel Colombia and the Minuto de Dios University Corporation was executed, for the identification, support and strengthening of ventures in the area of influence of the investment projects of the Enel Grids business line, specifically in the municipalities of Girardot and Funza.

The diploma course "Sustainable Business Models for Entrepreneurs" was developed and completed by 37 entrepreneurs from the municipality of Funza and 46 entrepreneurs from the municipality of Girardot. Nearly 80% were ventures led by women.

As a result of the process of identifying and strengthening entrepreneurs, 3 days of the entrepreneurship fair "Start with Enel, alliances to believe in what is ours" were held, in which 35 entrepreneurs from the Municipality of Girardot and 31 from the Municipality of Funza participated, who successfully completed the diploma developed in alliance with the Scientific Park of Social Innovation of the Minuto de Dios University. The spaces for marketing products and services were important for the participants, in addition to making sales of approximately \$20 million pesos, they served to visualize the brands and recognize the territory.

| Resettlements:

Resettlements – El Quimbo

By 2023, Enel has implemented 89 sustainable agricultural production plans. Of the 89 families with which the PPAs were implemented, the compensation measure has been closed with 50 families.

With the remaining 39 families, the two-year period of monitoring the management of productive projects was completed, with which the report on compliance with the compensation measure is being prepared.

In the resettlement of Llanos de la Virgen - Altamira, families were involved in the participatory exercise called "strategy of socioeconomic reactivation", work was done on motivation for the appropriation of family and community spaces, teamwork, leaders were identified who assume significant roles within the community and the willingness to take on agreed productive projects was strengthened and accompanied by a social diagnosis of the compensation measures that have had changes that may affect success in the production stage.

Support was provided to the user associations of the irrigation districts Asosanjose and Asonueveracruz, in the municipalities of El Agrado and Gigante, in the procedures to formalize the delivery of the irrigation districts by the Company. On the other hand, commitments made with Asofundadores for the operation of the "La Virginia pumping system" were fulfilled, and actions were developed to complete the construction of the small-scale land improvement district of Llanos de la Virgen.

New Escalereta Resettlement (Altamira)

The "Socioeconomic Reactivation" strategy continues to empower families as protagonists of socioeconomic development, in preparation for the implementation of the PPA and the inclusion of all members of the family unit; strengthening their capacities and skills around well-being and health, territorial appropriation, rescue of cultural traditions and economic development; and promoting spaces for recreation, culture and sport.

As part of the process that allowed the progress of the works, there was a payment made to the owners of the pipeline for the extension of the easement width from 5 to 8 meters, which has allowed a significant advance in the construction works by intervening in the pipeline and changing the GPR pipe for HDPE, additionally the connection of the pipeline to the viaduct 120 over the Suaza River; thus, the work is 70% complete,

New Veracruz Resettlement (Giant)

Reinforcement was carried out on a section of the HDPE pipeline, located over the Rioloro stream, which had collapsed from the slope. It is planned to carry out repairs to the adduction grid at the district's water intake during January 2024, which was affected by the sudden rise of the Rioloro stream in July 2023.

Regarding the delivery of the Community infrastructure during 2023, the formal delivery of the Chapel (including the community store) and the collection center was carried out, replacing the infrastructure they had in the old Veracruz village. Additionally, the reconstruction of the grotto was agreed upon with the Projunta committee. Enel provided the construction materials and the teacher's fees, while the community was involved with the construction assistants.

Resettlement of Saint Joseph of Bethlehem (El Agrado)

The works that allowed the channeling of the Yaguilga stream towards the intake were carried out in order to normalize the flow of water in the small-scale land improvement district of the Galda and Yaguilga properties.

In the structural reinforcement interventions on the homes of the San José de Belén resettlement in the municipality of El Agrado, Enel provided the social support that the families requested. In addition, the structural reinforcement works were completed in 13 of the 14 homes that were the object of intervention.

| Job openings

More than 40 job offers were made during 2023 by contracting companies. These job opportunities were focused on the hiring of unskilled local labor in the area of direct influence of the Betania Power Plant, which included the municipalities of Yaguará, Campoalegre, Hobo and Gigante; and in the area of direct influence of the El Quimbo Power Plant, which included the municipalities of Paicol, Tesalia, Garzón, Gigante, Agrado and Altamira.

To disseminate the offers, a collaboration was carried out with the Public Employment Agency of SENA, the Comfamilia Huila employment agency, as well as with the different Mayors' Offices and local ombudsmen in the area of influence.

| Initiatives in Guatemala

- **Family gardens:** 70 home gardens, which contributed to the food security of families by minimizing the monetary expenditure on purchases of vegetables and aromatic spices. 12 crop cycles were carried out, the surplus from the home gardens was sold, generating an economy of scale and participation in farmers' markets. Partners: Ministry of Agriculture, Livestock and Food (MAGA), Secretariat of Social Works of the Mayor's Wife (SOSEA) and Secretariat of Food Security and Nutrition (SES.A.N).
- **Business Development Centers(CEDE) Calahuaché.**

A physical space was built with the capacity for the implementation of a business development center that is (i) generating technical training opportunities to (ii) increase the options for alternative employment and (iii) promote creativity for the redesign and remanufacturing of products, (iv) from the sustainability strategy of the circular economy, as well as (v) productive projects, (vi) strengthening skills and occupational capacities for inclusion work and/or promotion of microenterprises.

Results: consolidation of alliance with FUNDAP, the Calahuaché community and the municipality of El Palmar, 60 young people from the village prepared for job insertion or starting a business, 01 training center established in the municipality of Zunil. The maintenance of the CEDE will be the responsibility of the auxiliary mayor of Cahahuaché.



Costa Rica:

Women Undertaking Dreams

Through the Mujeres Emprendiendo Sueños program, female entrepreneurs from communities near the company's plants were trained to promote the development and strengthening of their current or future businesses.

The program was aimed at women of all ages, residents of Atenas, the canton of Mora and San Miguel de Sarapiquí, who had a business or had a business idea to develop. The participants added more than 600 hours of training together and learned to design, plan, promote and manage their business. In addition, they had talks from experts in: entrepreneurial mindset, SME certification, use of social networks and Elevator Pitch. In addition, the entrepreneurs had hybrid training sessions and closed with their participation in an entrepreneurship fair.

For Enel, the importance of this type of project lies in the opportunity to meet potential suppliers. Of the participating women, 4 have provided services to the generation plants after their participation in the program.

Panama

Energize your Community

By 2023, improvements were made to the roads leading to the Fortuna plant from Caldera to Chiriquicito, with the contribution of the representatives who obtain the asphalt material and the labor, and Enel provides the truck to load it.

Some branches of trees prone to falling are also pruned to facilitate the movement of transport, which benefits the community. In addition, maintenance of the bridge was carried out by replacing the wood to prevent accidents. These actions benefit approximately 1,500 people.



| Contribution to SDG 11: Sustainable communities and cities



Enel Colombia continues to work on building and consolidating sustainable communities and cities that facilitate population growth and development, while promoting the safety and care of resources. For this reason, the following initiatives were launched in 2023:

VITAL: Life, Innovation, Technology and Clean Water:

Within the framework of the alliance with the Siemens Colombia Foundation, and with the support of Empresas Públicas de Cundinamarca, during 2023 the installation of filters and water stations that allow access to safe water continued, thanks to the technology implemented in them and that eliminates 99.9% of viruses and bacteria.

In 2023, we arrived in the municipality of Ubaté, Cundinamarca, with the initial delivery of solutions for access to safe water at the El Volcán Departmental Educational Institution–SOAGA Headquarters for the Chircales rural aqueduct network, as well as training in the Water Managers Program for students and members of the rural aqueduct. 72 students and 160 people from the community benefited.

Additionally, in La Mesa, Cundinamarca, the solutions for access to safe water were delivered at the Aparicio Jaramillo Educational Institution, at the Capatá, El Espino and Doima campuses, benefiting more than 460 students and people from the educational community.

Risk and environmental management program in the communities in the area of direct influence of the Cartagena power plant

The Program is being developed in the neighborhoods of Puerta de Hierro, Arroz Barato, Albornoz and Policarpa in Cartagena de Indias. This program seeks to implement environmental culture actions to improve living conditions through attitudes based on values of protection and conservation of the environment. It included the participation of people from the educational community, community organizations and the coordination and support of the District Education Secretariat and competent authorities.

The topics that are addressed in the company of the communities in our area of influence in Cartagena are:

- Strengthening the culture of prevention and self-protection in communities.
- Awareness-raising process and pedagogical training in environmental programs.
- Support for the development and strengthening of green businesses in the areas of recycling, care and preservation of ecosystems
- Support for artisanal fishermen settled in the area of influence of the Cartagena power plant through the transfer of capabilities and the strengthening of the activity based on the supply of fishing tools.



Urban art

Within the framework of the construction of new investment projects, ENEL Colombia worked with the District Secretariat of Culture in the "Responsible Urban Art" strategy with the aim of capturing the feelings and issues relevant to the communities on the enclosure walls of the new substations.

In 2023, three (3) artistic interventions were carried out in collaboration with local artists and the graffiti tables of the Antonio Nariño, Mártires and Fontibón localities in the city of Bogotá. The first corresponds to the intervention of the 165 linear meters of the enclosure wall of the Calle Primera Electrical Substation, located in the Antonio Nariño locality, with the use of photocatalytic paint capable of absorbing 10kg of CO₂ per year. For the design of the mural, the participation of residents of the San Antonio and Eduardo Santos neighborhoods, students from the IED San Francisco de Asís, communities of the Santa Clara Hospital and UPI La Rioja, was counted on to define the concept of graffiti.

The second artistic intervention corresponds to a 60 m² mural of avant-garde architectural graffiti type, located in the proximity park built in the area of influence of the Terminal Electrical Substation in the town of Fontibón.

Finally, the artistic intervention was carried out on the enclosure wall of the Barzalosa Electric Substation - SE located in Girardot, based on the coordination with the communities of the area of influence, who, with their creative skills and teamwork, managed to share a valuable message that identifies their territory. During this intervention, 420 m² of the SE's exterior wall were artistically covered.

Harvesting Energy Electroterminal Prado Usme

This urban agroecological project seeks to contribute to the food and environmental security of the community of Usme in Bogotá, through the organic production of foods with high nutritional value and the reduction of greenhouse gases, thus promoting ecological connectivity and the generation of local ecosystem services. Likewise, it focuses on inclusion, creating synergies between agriculture and electric mobility with the purpose of strengthening the social fabric and the sustainable development of the city. During 2023, a total of 705 units of vegetables were delivered to 62 families in the area of influence. The vertical gardens and the orchard have the capacity to capture 72kg of Co2/year, registering 50 pollinators per month.



Urban agroecological project – Community garden in the Marsella neighborhood

The Marsella Community Garden agroecological project is a space for environmental education for children, youth and adults in the town of Kennedy, which allows approximately 100 people to benefit and participate in the processes of collecting, transforming and using organic waste to make fertilizer. Additionally, students from the IED Marsella use the space during natural science classes and some students from the Universidad Minuto de Dios do their professional internships.

On this occasion, the chain link fence was repaired, a concertina fence was installed around the perimeter of the space and four (4) lights powered by solar panels were installed. Additionally, the rainwater collection system that feeds the garden's irrigation system was reinforced and a small shed for the motor pump was built and installed. Finally, in order to strengthen the process of making fertilizers from organic matter, a barrel composter was built and installed.

Agreement with the Mayor's Office of San Antonio del Tequendama for the improvement of roads

We signed an agreement to carry out the improvement of tertiary roads by building a concrete slab on the road that connects the Quintas Colombia area with the Arracachal area, in the Municipality of San Antonio del Tequendama, Cundinamarca. The investment is 250 million pesos.



Attention to the vulnerable population

In order to seek alternatives to the obligation to adapt 2,700 hectares with gravity irrigation, the modification document No. 003 of the El Quimbo Cooperation Agreement was signed by the Ministry of Agriculture and Rural Development, mayors of the municipalities of El Agrado, Garzón, Gigante, Altamira Paicol and Tesalia, the Ministry of Mines and Energy, and Enel Colombia.

With the above, in September 2022 the Company submitted the formal request to the National Environmental Licensing Agency (ANLA) to modify the Environmental License, in its numeral 2 of Article Twelfth; however, on September 12, 2023, a negative response was received from the Environmental Authority, so work will continue to comply with the original obligation.

CONTRIBUTION TO SDG 12: RESPONSIBLE PRODUCTION AND CONSUMPTION



Transformation of solid waste

This project aims to take advantage of the largest amount of solid waste generated during the construction phase of electrical substations and transform it, together with the communities in the area of influence, into elements that can provide a benefit, extending their useful life.

The program was implemented in the areas of influence of the electrical substation projects: Calle Primera and Barzalosa where it was possible to transform more than 9 tons of solid waste such as: wood from equipment packaging, scrap metal, plastic, concrete, among others, turning them into valuable products for the communities and contributing to the

beautification of community spaces, such as: adaptation of two early childhood stimulation spaces called "Ludus" in two community children's homes of the ICBF in the Eduardo Santos neighborhood of the city of Bogotá, adaptation of the chapel of the Barzalosa village from the use of recovered materials, the construction of the STEM park at the Luis Duque Peña Educational Institution, Barzalosa headquarters, in the municipality of Girardot and the construction of a sensory gym at the CERES Foundation, also in Girardot.

Additionally, wood waste was recovered and transformed into table lamps, which were delivered as assembly kits, in the areas of influence of the SE Montevideo and SE Guaymaral projects.



| SDG 13: Climate action



Guatemala

- Eco-manufacturing. With a total of 25 direct beneficiaries and 500 indirect beneficiaries, this project was executed, which consisted of the extraction of 9,000 pounds of classified solid waste and transformed into 100 hard plastic sheets that were used for the construction of the creativity classroom at the Urban Primary School (EPU) of Santa María (Zunil) and the maintenance of 50 desks (50 tables and 50 chairs) EPU of San Jerónimo (San Jerónimo).
- Agroforestry Field School. In partnership with other institutions, 65,000 agroforestry plants (forest and fruit) were produced in nurseries and 240,000 vegetable piles to support Food Security and Restoration of Water Recharge Zones programs in the Municipality of San Jerónimo, Department of Baja Verapaz.
- Erosion Control. Stabilization of slopes in priority areas through the installation of a plantation of Yucca elephantipes (green alternative), izote as it is known in the area. For this purpose, through the hiring of local labor (70 days) 2.5 Ha were planted in the identified areas of PH Palo Viejo.



Zunil Environmental Strategic Plan (PEAZ)

This Plan covers five axes; in 2023, efforts were focused on two aspects: Management of waste and solid waste, for which a physical space was established for the transformation of organic solid waste through the combined action of worms and microorganisms, as a pilot project.



Enel-Cotzal Cooperation Agreement

- In 2023, 4 projects were executed, benefiting the entire population of the municipality, more than 24 thousand people, the total investment amount was \$1,687,269,702 in which the municipal government contributed 38%.

CONTRIBUTION TO SDG 15: LIFE OF TERRESTRIAL ECOSYSTEMS



Enel Colombia has implemented a series of initiatives that contribute to meeting the objectives defined in SDG 15, which help combat and mitigate the effects of climate change.

Community tillage – Paratebueno

It was developed in alliance with the SIE Corporation who had as an objective, to strengthen tillage in order to raise organizational capacities, enhancing soft skills and improving nutrition in the farmers' association located around the Minigrad in the Buenavista Altoredondo area of the municipality of Paratebueno, Cundinamarca.

This cooperation agreement benefited the families of the sector with training, support and coaching that provided them with tools for the future, since they use the existing material in their area such as bamboo and plastic bottles, elements to which they give a new useful life with the construction of a garden and an eco-wall for the irrigation system of the plants.



Forest Reborn

The forest was born as a sustainability initiative for the conservation and protection of 690 hectares of high Andean forest. It is located in the Municipality of Soacha, and contributes to the recovery and connectivity of the ecosystems located in the middle and lower basins of the Bogotá River.

During 2023, we continued with activities to protect, conserve and restore the high Andean forest ecosystem, focusing on native vegetation, typical of this ecosystem. Additionally, the Reserve kept its doors open to the general public, to promote environmental care and pay tribute to our natural surroundings.

The forest visit program managed to attract 338 visitors in 2023.

On the other hand, we are working to ensure that Bosque Renace achieves the status of Civil Society Natural Reserve, granted by National Natural Parks, which is a conservation category of the National System of Protected Areas (SINAP), for the private sector.

Guardians of the Tropical Dry Forest

Enel and its group of allies Luker Chocolate and Fundación Socya, successfully concluded the agreement, which aimed to promote the conservation and restoration of the Tropical Dry Forest (BST), in areas dedicated to the sustainable production of cocoa, in the municipalities of El Pital and El Agrado in the department of Huila. This was done through training and technical support, strengthening the skills of producers and their sense of ownership of the territory.

The training spaces related to wildlife sighting, sustainable development and entrepreneurship, sustainable tourism - experience-based learning and volunteer watchmen continued.

At the closing ceremony, 46 of the 69 cocoa producers active in training and academic spaces were certified as Guardians of the Tropical Dry Forest and 11 of these received double certification as Environmental Watchmen, contributing to the care of the areas of the Tropical Dry Forest Ecological Restoration Plan of the El Quimbo Hydroelectric Power Plant.

Strengthening beekeeping activity in the municipality of Garzón, department of Huila

The 170 ha of land surrounding the El Quimbo reservoir was renewed under an agreement with the ASOAPIS beekeepers' association in the municipality of Garzón (Huila). Likewise, 18 hectares of land adjacent to the Betania reservoir in the municipality of Yaguará (Huila) were granted under an agreement with the ASOAPIS beekeepers association, made up of 19 members, mostly senior citizens.

The initiative was part of the shared value policy, where Enel Colombia supported the association to strengthen its productive projects. In turn, the organization contributed to the protection of land and the environment through pollination, reproduction and reforestation processes. Training was also provided to people in the area of influence of the Betania Hydroelectric Plant on beekeeping.

In addition, 7,916 kilos of honey and derivatives were produced, generating revenues totaling \$226,430,000 for the association group. Training was also provided by SENA, and collaboration was established with the Universidad Surcolombiana and the Enel Colombia Environmental Education Program to develop a study aimed at publishing information on ecosystems and biodiversity related to the territory.

Gualí Wetland Sponsor Plan

Within the framework of this program, led by the Regional Autonomous Corporation - CAR, Enel Colombia committed to developing a work plan with different actions aimed at the care and conservation of the ecosystem located in the jurisdiction of the municipalities of Funza and Mosquera. In this way, and with the participation of the community and environmental leaders, two (2) workshops were developed focused on the transformation of solid waste, contributing to the conservation of these ecosystems. During these spaces, more than 52 people from the municipality of Funza participated and six (6) germination bed modules, (2) barrel-type composters and one (1) wheelbarrow were delivered.

Conservation of the El Charquito Wetland

Within the framework of the Shared Value Creation Policy and the Enel Biodiversa Strategy, an agreement was established between Enel and the El Charquito JAC, with the purpose of joining forces to carry out actions that promote the restoration of this ecosystem. The actions carried out include: a broom removal day, a planting day of 100 individuals of native species,

adaptations to the environmental classroom and fencing of the El Charquito Wetland. This agreement allowed strengthening the relationship of trust between the company and the community and generated greater appropriation of the ecosystem by the residents of the area, benefiting nearly 80 people who are part of the community.

Winter emergency support in Quetame and Guayabetal

In July 2023, in the Naranjal area of the municipality of Quetame, a torrential flood occurred, leaving the inhabitants of the rural areas of this municipality, as well as Guayabetal, isolated, affecting the continuity of the academic processes of a large number of students, in addition to other social, economic and environmental impacts.

Through the Ministry of Education, a request was made to the Enel Foundation to support the Education Secretariat of the Government of Cundinamarca with the printing of 70,000 copies that are part of the study guides for 370 students from the municipalities of Quetame and Guayabetal. Based on the above, the Enel Foundation decided to support this cause by supplying the 70,000 copies that allowed the 370 students to continue their studies from their places of refuge.



Reforestation programs in Costa Rica

This initiative is carried out annually at the Chucás hydroelectric plant and consists of fulfilling the reforestation commitment contemplated in the Power Plant's PPA. In 2023, an internal volunteer activity was carried out in which 400 native trees from the area were planted on land adjacent to the reservoir.

Vivarium Lab – Reforestation Panama

Every year, native fruit and timber trees are planted, such as Guayacán, oak, guaba cansa boca, guaba machete, among others, with the aim of contributing to the reduction of climate change. This year, an average of 1,000 trees were planted on a private farm, with the support of students from the Universidad Unachi, Cedesam, Fundación Ciudad del Saber, Imaginari, and Enel collaborators who participated in this event. More than 70 people participated.



CONTRIBUTION TO SDG 17: PARTNERSHIPS TO ACHIEVE THE GOALS



Framework Agreement between the Red Cross and the Enel Colombia Foundation

The Enel Colombia Foundation and the International Red Cross signed a Framework Agreement in 2023 aimed at join forces to contribute to Social and Humanitarian Development, from a focus on inclusion and attention for the most vulnerable groups, in the areas of operation and influence of Enel Colombia. This is in order to contribute to the process of peace building, the comprehensive protection of communities and the reduction of disaster risk in the face of emergencies, crises and the effects of climate change that the country faces.



Magdalena Centro Peace Development Program – PDPMC

The PDPMC is a civil society initiative that bases its peacebuilding efforts on the promotion of sustainable development. The PDPMC's comprehensive approach includes thematic areas related to governance, participation, inclusion, environmental protection, economic opportunities for marginalized communities, cultural changes focused on tolerance, conflict transformation and peace. As founding members, Enel Colombia contributes to the construction of development and peace in the communities of Magdalena.

In 2023, we signed a new agreement to support the institutional plan that, from various lines of work, carries out concrete actions such as the development of Subregional Roundtables with the participation of leaders of the territory's population in peace-building processes from their community and organizational work, promoting the care of the environment, the search for the integration of children, adolescents and young people as important actors in community development. In the same way, from the Governance and Governance line, actions are developed focused on promoting an inclusive and participatory democracy, the promotion of spaces for dialogue between social, community, political and institutional actors. In turn, in the empowerment and development of the capacities of the inhabitants to provide them with knowledge and strengthen their aptitudes and skills to influence the planning and decision-making spaces at the territorial level to guarantee human rights.

Tequendama Falls House Museum Agreement

An agreement was signed with the Granja Ecológica El Porvenir Foundation to promote the conservation of cultural heritage and strengthen community participation in the protection, preservation and appropriation of the Tequendama House Museum, through cultural and environmental awareness activities, and the restoration and cleaning of the facade and roof of the site. This agreement was made on the 100th anniversary of the construction of the Tequendama Falls House Museum, which has been declared by the Ministry of Culture, Arts and Knowledge as a cultural asset of the country.

Colombo-Switzerland Presence Agreement

We signed an Agreement with Presencia Colombo Suiza for a total value of COP \$ 423,400,000 (Enel COP \$ 306,400,000 and Presencia COP \$ 117,000,000), in order to join forces to generate conditions of self-management, management and dialogue, in the operation of the drinking water supply system of the "Media Luna Jawou" community, which was out of service and was rehabilitated and put into operation by the company during 2022.

The main purpose is to accompany the operation and maintenance of the system for 12 months and allow the ancestral authorities and/or leaders of the "Media Luna Jawou" community to be promoters of human and socioeconomic development as a source of identity, creativity, innovation and thus ensure the sustainability of this project in the medium and long term.



Educating with dance

In agreement with the Corporación colegio del Cuerpo, in 2023 the Educating with and for Dance program was continued, where artistic and humanities training is provided to boys, girls and young people from the area of influence of Central Cartagena so that culture also contributes to the social development of the communities.



| Other sustainability initiatives

Transversal Sustainability Actions

Volunteering

Corporate volunteering seeks to encourage and promote the participation of our employees in solidarity actions that generate a positive impact on local communities and contribute to the sustainable development of our country under the lines of work of My Time, My Knowledge, My Hands and My Contributions.

In 2023, the Juntos Somos + Volunteering community was formed in a coordinated manner in Colombia, Costa Rica, Guatemala and Panama, through collective co-creation workshops in which 99 employees from the 4 countries participated, who defined the fundamental objective of this community as mobilizing and empowering our employees so that, through their time, energy and commitment, they contribute effectively to building a better and more equitable world.

During the year, 29 activities were carried out with the participation of nearly 200 volunteers, benefiting more than 8,800 people, including children, people with disabilities, female entrepreneurs and single mothers, older adults and, in general, people from communities surrounding the company's operations.

Value for Disability

Enel Colombia SAS is committed to developing inclusion actions and opening up new opportunities in terms of social innovation and the development of so-called inclusive businesses, in which people in vulnerable situations become an active part of the value chain. To promote this model, it is important to create a shared vision and approach to the needs and opportunities of customers, in terms of inclusion and accessibility, in our programs, products and services.

Among the actions carried out during 2023, more than 800 advisors from the in-person and digital customer service channels, non-face-to-face customer service, and in-person customer service were trained.

Within this model, experiential diagnoses were developed in two of our products: Easy Credit Codensa and Electric Buses.

Support for the institutional management of the municipalities of Uribia and Maicao Windpeshi Wind Farm project

Enel, in order to contribute to strengthening the public service, supported the training of municipal administration officials in Uribia and Maicao on issues related to public administration. To this end, the company provided training on participation mechanisms (prior consultation) to interested parties.

18 municipal administration officials from Uribia and Maicao were trained. In addition, in order to assess the level of understanding or retention of the information discussed, an understanding assessment was applied to the attendees.



In addition, in this same space, the indefinite suspension of the construction of the Windpeshi Wind Farm project was socialized. This means stopping construction work and maintaining only those that are strictly necessary in order to comply with social and environmental commitments.



During the time the project is suspended, Enel will evaluate the options to sell the project. Thus, since the start of construction of the project in 2022 until May 2023, progress in the construction phase of 22.7% was achieved and, for the Transmission Line, the progress achieved during the construction phase was 2.7%.

Boosting Program – E-bus Disability Diagnosis – CFC

In collaboration with the Corona Foundation - Pacto Productividad -, diagnostics were carried out on access to the services of Electric Buses (E-buses) and the Easy Codensa Credit Card. This was achieved through support in access and service, as well as the application of experiential tests to clients with various types of disabilities. People between 28 and 58 years old, with visual disabilities, deaf-blindness, psychosocial disabilities, intellectual disabilities, physical disabilities and hearing disabilities participated in this study. The support of interpreters and guides was available.

The process allowed us to identify barriers and facilitators in the access and use of the Easy Codensa Credit Card and Electric Buses. This in turn allows us to collaborate with the business line to develop improvement adjustments and create new products and services in coordination with the different interest groups and allies of the public and private sectors.



Sustainability Plan Bogotá Region 2030

Within the framework of the Bogotá-Region 2030 projects, work was carried out on the implementation of sustainability plans, in accordance with the Company's Shared Value Creation Policy for the Electric Substation – SE Occidente, SE Barzalosa, SE Tren de Occidente, SE Rio, SE Calle Primera, SE Terminal and Techo – Veraguas Transmission Line projects. To achieve this, engagement was carried out with each of the project's stakeholders, identifying their needs and interests.

Additionally, work was carried out on structuring the Sustainability Plans for expansion projects in the Environmental Impact Study preparation phase, such as the SE Montevideo, SE Bochica, SE Norte, SE Guaymaral and La Guaca – Colegio Transmission Line projects. In the case of the SE Montevideo, 4 sessions were held with the participation of the communities in the area of influence, to identify shared value initiatives. During these sessions, in addition to promoting the participation of the communities in the construction of the sustainability plan for the project, the aim is to strengthen the relationship and provide clear and timely information about the characteristics of the project, its impacts and management measures.

Sustainability in the supply chain

In order to promote sustainability, the circular economy and the creation of shared value in our supply chain, in 2023 we will continue with the strategy of including the K Sustainability Factor in the tenders for the purchase of the company's products and services, both in Colombia and in Central America.

The K Sustainability factor is an additional requirement integrated into the tender award criteria. This requirement is assigned a score with economic advantage effects, during the evaluation of the offer, for the bidders who decide to commit to implementing the sustainability criterion associated with the K for Sustainability to which they have committed. This is why, during the design phase of the tender process, an interdisciplinary team of the company designs the criteria applicable to the K for Sustainability of the tender process, based on 4 main pillars: 1) Certifications; 2) Environment; 3) Development and Social Inclusion; and 4) Circular Economy.

In 2023, the application of K Sustainability in bidding processes was strengthened, generating proposals to promote the circular economy, the involvement of local labor, the hiring of women, environmental actions related to climate change, among others, which are associated with sustainability, in suppliers.

Below is the number of contracts per country with K for sustainability for the bidding processes in 2023:

	Colombia	Costa Rica	Panama	Guatemala	Total
Contracts with K for Sustainability	168	6	3	5	182

In addition, a training session was held with more than 400 suppliers in relation to the K for sustainability, in which the importance of this was highlighted and the value that our suppliers manage to add to the company and to the interest groups when they commit to the development of sustainable actions.

Delivery of the first 100 social interest housing apartments built by the municipality of El Colegio on the Brasilia property, donated by Enel Colombia S.A. E.S.P.

During 2023, the Municipality of El Colegio (Cundinamarca) continued the construction of the social interest housing (VIS) project "Mi Casa Ya". This project is being carried out on the Brasilia property in the Francia area, donated by Enel Colombia SA ESP to the Municipality, and has an area of 63,351 m². 920 families will benefit from the construction of 46 five-story towers with four apartments per floor, in addition to their common and social areas.



In June 2023, the first 100 apartments were delivered to the first beneficiary families.

Biodiversity – Enel Biodiversa

Enel Biodiversa is an umbrella and transversal strategy that brings together the actions in the area of biodiversity that the Company has been developing for 16 years. The strategy integrates the actions developed for the protection of the environment and natural resources, the fight against climate change and the contribution to sustainable economic development, through the implementation of programs and actions for the conservation, protection and restoration of biodiversity in Colombia, Panama, Costa Rica and Guatemala; as well as CVC and the generation of knowledge. Enel Biodiversa is a long-term strategy, which is based on four strategic axes: conservation, restoration and protection; CVC; communication and visibility; and knowledge management.



Within the framework of Enel Biodiversa, we have developed more than 100 initiatives and projects that respond to the strategic axes. We have also worked hand in hand with more than 30 strategic allies.



In 2023, the Enel Group established the following goals for the period 2023–2025 in relation to environmental issues, which are aligned with the Enel Biodiversa program:

Nature-related risk/opportunity analysis: Incorporate the assessment of nature-related risks and opportunities into all business activities to align strategy and risk management processes. This is done through the materiality process and the incorporation of the TCFD standard.

Nature's Footprint – Assessment metrics and restoration plan: 100% relevant asset assessment and review of the Nature Restoration Plan in infrastructure. Through different actions that contribute to restoration.

Awareness of the value of biodiversity and new partnerships: Expand and consolidate global and local scientific partnerships to support the positive approach to nature and its implementation. Through alliances with other entities and new forms of cooperation.

In addition, the consolidation of the Group's indicators and the biodiversity performance monitoring process was also established.

In terms of governance, we created the Enel Biodiversa program committee, in which the company's different business lines participated and the main results of the program were presented, as well as the different goals for 2023, the different projects in progress and aspects that will contribute to strengthening the program.

Enel Colombia has planted more than 600,000 trees after 11 years of carrying out this work in the different areas of influence in which it has a presence in Colombia, Costa Rica, Panama and Guatemala.

In addition, the Company has made more than 31,192 records of flora and fauna of more than 500 species in the Biodiversity Information System (SIB)⁽⁷⁾ from the Humboldt Institute. We have also uploaded 4 checklists to the SIB platform of species corresponding to 1,080 taxa.

(7) <https://biodiversidad.co/data/?publishingOrg=f442f96e-2017-4cf5-b19f-1f3320ae7577&view=DATASETS>

Additionally, in 2023 in the Global Biodiversity Information System (GBIF) we made 39 records of flora and fauna that correspond to the Characterization of Flora and Fauna in the area of the "Baco Solar" project in Chiriquí, Panama⁽⁸⁾.

By 2023, of the 31,192 records in the SIB, 390 species are in some threat category of the International Union for Conservation of Nature (IUCN) and 9 are in one of the categories established by the Ministry of Environment and Sustainable Development.

In 2023, we signed a Sub-Agreement with the National Association of Industrialists (ANDI) which aims to support and strengthen the implementation of the Regional Agreement "Biodiversity and Development, for the Bogotá Savannah and Related Areas", this is materialized through 5 lines of action:

1. Capacity building
2. Actions in the territory
3. Implementation and development of instruments
4. Knowledge management, monitoring and follow-up strategies
5. Communication

The actions within these lines will allow for the continued development of activities aimed at the protection, conservation and restoration of biodiversity, as well as the coordination with interest groups for the exchange of good practices and the implementation of initiatives and the dissemination of progress as it is made.

Thanks to the articulation and participation in the National Center for Water and Biodiversity led by ANDI, the company is part of the Biodiversity and Development initiative, in which a viewer was developed⁽⁹⁾, which was built from the information shared by different companies, including Enel Colombia, related to voluntary and mandatory compensation and assets.

In 2023, the Enel Biodiversa program website was built⁽¹⁰⁾, where you can find relevant information on the different actions carried out within this framework in Colombia, Costa Rica, Panama and Guatemala, as well as the most important figures and guidelines that are essential for its implementation.

Enel Colombia signed the code of conduct within the framework of the Business Action and Advocacy for the Planet Program, which is funded by Business For Nature. This allows the company to be part of the business consultative group that aims to promote credible business action and political ambition to achieve a nature-positive economy by 2030, as well as to guide and inform the government in the implementation of the post-2020 Global Biodiversity Framework objectives that relate to the business sector.

It is worth noting that this business group, which began its formation in 2023, is led by ANDI and that the initiative is being implemented worldwide in three countries: Malaysia, South Africa and Colombia.

For further information on Enel Biodiversa please refer to the Nature chapter.

Christmas recreational activities

During the month of December 2023, 3 recreational activities and a Christmas movie were held in the villages of Paraíso, Antioquia and Antioqueñita, belonging to the area of influence of the Cadena Pagua, Centrales Rio Bogotá.

During the activities, there were performances such as puppet shows, contests, juggling, presentations with musical instruments, Christmas movies and various recreational activities, bringing joy to more than 120 children and adults.



(8) <https://www.gbif.org/es/dataset/d489aa81-dc97-410b-b0ff-2a6956051089>

(9) <https://experience.arcgis.com/experience/a327ca6a912a4d9fab56101903c54f3a/>

(10) <https://www.enel.com.co/es/medio-ambiente-desarrollo-sostenible/enel-biodiversa.html>

We continue to contribute to the circular economy

During 2023, we delivered seven children's figures to the Cubsio Educational Institution, located in the municipality of San Antonio del Tequendama, department of Cundinamarca. These figures were made with tires extracted from the Bogotá River, giving them a second life and contributing to the circular economy.



Comprehensive Climate Change Management Plan

TCFD-Risks and opportunities

Within the framework of the Enel Group's Strategic Plan on Decarbonization, and in order to measure and document our performance over time, evaluate compliance with our own goals (global and local) and respond qualitatively and quantitatively to our stakeholders, Enel Colombia SA ESP has a Comprehensive Climate Change Management Plan (PIGCC), whose main objective is to identify, evaluate, prioritize, define and update goals, measures and adaptation and mitigation actions that, through their implementation, allow for a reduction in vulnerability to climate change and the promotion of low-carbon development in the Enel Group Companies in Colombia.



This plan was created jointly with the regulatory management and has four strategic axes: mitigation, adaptation, climate alliances, governance.

In relation to PIGCC, and within the framework of the materiality process, three (3) opportunities and one (1) risk associated with climate change were identified.

Risks/Opportunity	Pos/Neg	Typology	Affair
Effective response to weather and climate events through timely real-time weather forecasting and long-term monitoring of climate scenarios, with the aim of identifying any chronic changes in the availability of renewable energy sources.	Positive	Chance	Climate change
Promoting the definition and timely implementation of adaptation plans to improve the resilience of facilities to natural disasters and respond in a timely manner to regulatory changes, helping to reduce costs and potential losses due to damage and/or operational failures.	Positive	Chance	Climate change
Reducing exposure to market price volatility of renewable technologies by developing the PPA/long-term contract market.	Positive	Chance	Climate change
Increase in extreme weather events (e.g. cyclones, droughts, floods, storms, heat waves and fires) due to climate change, causing damage to or reduced efficiency of energy generation and distribution facilities and supporting infrastructure, resulting in their capacity being reduced, temporarily interrupted or completely shut down.	Negative	Risk	Climate change

For more information on the PIGCC, see the Regulation chapter.

Stakeholder relationship management - community incidents

Blockade by FEDEACUA, which represents the fish farmers of the Betania dam and its surroundings

In October 2023, a six-hour blockade was recorded for access and exit from the Betania Hydroelectric Power Plant. This event originated due to the discontent expressed by fish farmers at the Betania dam and its surroundings, who were protesting against the low levels of the reservoir. The blockade measure was lifted by FEDEACUA leaders thanks to the intervention of the Departmental and National Government.

In response to the conflict arising from the decrease in water levels in the Betania reservoir, the Company participated in inter-institutional meetings on October 13 and 14, 2023. The Ministry of Mines and Energy, the Superintendency of Public Utilities, the National Aquaculture and Fisheries Authority, the Ministry of Agriculture, the National Environmental Licensing Authority, the leaders of the Colombian Federation of Aquaculturists (FEDEACUA) and the Secretariat of the fish farming chain were present at these meetings. During these meetings, the problems in the Betania reservoir were analyzed.

As a result of this analysis and with the aim of mitigating possible negative effects on the natural environment and the social surroundings of the project, the Ministry of Mines and Energy issued Resolution No. 40619 of October 14, 2023. In this resolution, it was established that the exports of electric energy would be carried out using only generation from thermal plants that operate with liquid fuels not necessary in the economic dispatch to cover the total domestic or national demand.

In summary, FEDEACUA leaders and other participants understood that Enel does not have the authority to operate the reservoir for power generation. As part of a regulated sector, Enel receives instructions from the grid operator (XM), who, upon learning of the aforementioned Resolution, instructed Enel to reduce the generation of the Betania Power Plant.

El Quimbo Hydroelectric Power Plant

It is appropriate to indicate that at the El Quimbo Hydroelectric Power Plant, in compliance with the obligations contained in the framework of the Environmental License (Resolution No. 0899 of 2009), the case of citizen Francisco Cabrera was addressed, beneficiary of a compensation measure (Collective Resettlement Nuevo Veracruz of the municipality of Gigante), who remained chained for 66 days to the main access door of the community service office of the Social Operator contractor of Enel Colombia SA ESP, located on Cra 9 # 8-13 in the municipality of Garzón, an action that configured de facto routes, claiming additional compensation to which he was entitled.

During the days in which Mr. Cabrera was chained, several meetings were held with Guarantor Entities, in order to mediate the situation; however, it was not until June 17, 2023 that the actions that constituted de facto actions were terminated, as a result of the WORKTABLES ORDINARY PREVENTIVE ACTION E-2023-239029. DE FACTUAL WAYS, developed in the offices of the Provincial Attorney's Office and Provincial Instruction of the municipality of Garzón (H), which had the support of the Public Prosecutor's Office; Provincial Attorney's Office of Instruction, Regional Ombudsman's Office, Ombudsman of the municipality of Garzón, a member of ASOQUIMBO, Mr. Francisco Cabrera and the petitioner's representative, officials of Enel Colombia and the Social Management Operator, meetings in which Enel specified the compliance regarding the compensation measures delivered and materialized in the name of the beneficiary Mr. Francisco Cabrera and his family group within the framework of the POPULATION RESETTLEMENT PROGRAM, which in his case contemplated an area of 500 square meters with 100 meters built with a house, a 4.95 hectare plot and the establishment of an agricultural production project.

Once the compliance with the compensation measure delivered to Mr. Cabrera by the control entities was verified, he voluntarily withdrew and the normal and peaceful development of activities in the community service office of the municipality of Garzón was restored, guaranteeing public order.

Follow-up to the agreements of the working groups established in the municipality of El Colegio

Continuing with the agreement of September 16, 2021, during 2023 progress was made in fulfilling the agreement, for which a bio-healthy park was built in the Antioquia area, contributions were made for mitigation works on the road in the Trujillo area and improvement of roads in the La Junca area, the construction of 151 additional Eco-efficient Stoves was completed in 2023, and basic information was collected in the field on current productive activities and housing, and materials were distributed and delivered to beneficiaries of the shared value program.

Of the 28 commitments made, 15 have been executed, corresponding to 54%, 6 are in permanent development, corresponding to 21%, 5 are in execution, corresponding to 18%, and 2 are pending initiation, corresponding to 7%.

The Company continues to proactively generate dialogue with the communities, with the guarantee of the Ombudsman's Office, for which three follow-up meetings have been held with community representatives, the Mayor's Office and members of Enel.



Environmental Criteria

Nature

Environmental management and protection

Enel Colombia assesses the risks of its activities to control the occurrence of negative impacts on society and the environment, ensuring the protection of natural resources and taking action against climate change.

Likewise, the Company recognizes that its responsibility is not limited solely to compliance with environmental regulations, but must have a broader scope. In this regard, it has programs and initiatives focused on ensuring adequate monitoring and management of the risks and impacts arising from its energy generation, distribution and marketing operations.

The environmental impacts associated with Enel Colombia's activities are mainly present in the following processes:

- **Power generation:**

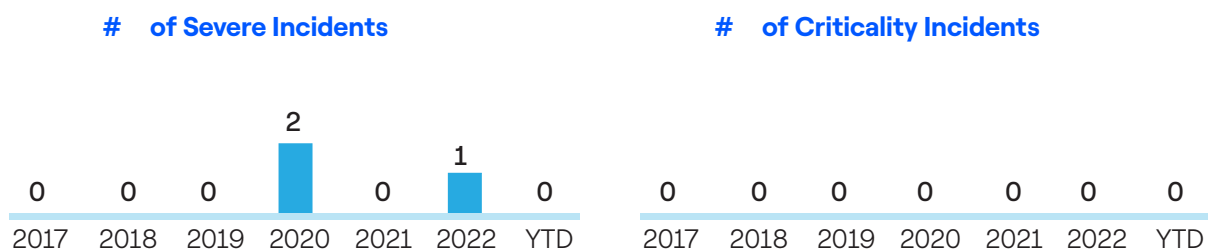
Impacts associated with the construction of new wind and solar projects.

Impacts associated with the operation and maintenance of hydroelectric and thermal power plants and solar parks.

- **Distribution and marketing of energy and associated services:**

Electromechanical maintenance of networks and substations, clearing of easement areas, construction of new projects, development of civil works and remodeling of existing networks throughout the Company's area of influence.

No severe events or critical environmental impact occurred in our operations during 2023.



- This year, the holding guidelines for MBO-Management By Objectives performance evaluations also included actions focused on environmental management through waste management. To this end, ENEL SUPPLIER DAY was held with a focus on waste management. The objective was to raise awareness among contractors and own workers about the importance of this process and its impact on environmental management. Colombia met 100% of the objective.

Environmental Management System

Construction of new energy generation projects (EGP)

For the construction of new projects using non-conventional renewable energy sources, and in line with its commitment to the environment for activities in the construction phase, the Company plans activities that allow for the prevention, minimization, correction, mitigation and/or compensation of the impacts that such activities may generate.

Prior to the start of construction, communities and authorities in the area of influence of the projects are informed in a timely manner of the start of construction activities, as well as the environmental and social management measures to manage the impacts that could be generated during this phase.

Impact management in the construction of new projects

Enel Colombia implements environmental, archaeological and social management plans in a rigorous manner, promoting the conservation and sustainable development of the projects, in relation to the impacts previously identified and evaluated in the environmental impact studies, for which the management measures for said impacts correspond to:

- **Particulate matter control:** Speed controls on access roads to the projects, irrigation on internal roads and air quality monitoring, in order to comply with air quality parameters in the project.
- **Occupation of channel:** For constructions on bodies of water, works are implemented to protect the resource.
- **Waste management:** Classification at source according to the characteristics of the waste, temporary storage and reuse or final disposal with duly authorized third parties.
- **Flora management:** Verification of the species subject to forest exploitation, which is carried out with all management measures guaranteeing adequate management. In the case of having closed or threatened species, their corresponding management in the nursery, transfer and relocation is carried out, maintaining the conditions similar to their initial location.
- **Wildlife management:** Expulsion, rescue and relocation of wildlife found in the project areas, carried out by expert professionals and appropriate equipment to ensure their survival.
- **Protection of ecosystems:** Depending on the characteristics and conditions of the area, special perimeter fences are designed and installed for solar parks, some with wildlife passage, which allow the crossing of smaller species and minimize the fragmentation of ecosystems, mainly for forest cover.
- **Community training:** Prior to the start of construction and on an ongoing basis, training is provided on the importance of biodiversity and the environmental management measures implemented in the projects for each of the project's areas of influence.
- **Environmental training for workers:** In 2023, environmental campaigns were carried out in which more than 8,000 workers participated, emphasizing the management of water, air, waste, biodiversity, soil and others; recognizing our environmental impacts in each project and its management measures, identifying how we could improve it. Biodiversity museums were created in which the fauna and flora rescued in each project were presented, recognizing the most representative and its importance. In addition, we held painting contests with the workers' children.

All our projects are monitored by environmental authorities with visits and documentary follow-up.

Archaeological heritage management and protection (under construction)

In the areas where Enel Colombia's projects are executed and operated, the Archaeological Management Plans approved by the Colombian Institute of Anthropology and History (ICANH) have been rigorously implemented. This has made it possible to protect the archaeological heritage and to properly manage the findings.

Among the measures approved by ICANH is the permanent accompaniment by an archaeologist to activities involving clearing and/or removal of soil during construction. For this activity, an average of 8 archaeologists have been employed in each of the projects in the construction phase.

Another measure is archaeological rescues, which have allowed the recovery of archaeological material belonging to the pre-Hispanic and colonial societies that occupied the territory where the projects are currently being built. For example, as a result of the more than 6,000 m² excavated in Parque Solar Fundación, there are some 700,000 ceramic fragments, rock tools (lithics) and complete pieces that will be subject to analysis and restoration.

As part of the commitments, there are laboratories for the analysis of the material in the projects under construction, Parque Solar Fundación, Parque Solar Guayepo I & II, El Paso EXT, in which the necessary studies are being carried out on the recovered archaeological material to extract the greatest amount of information possible from the sites and recorded findings.

It is important to mention that in each of the project's ongoing training has been provided to the on-site work team on the importance of protecting archaeological heritage, current legislation and the actions to be taken in the event of a discovery.

Likewise, all management plans have strategies aimed at adding value to the information that is being recovered, through public archaeology activities that allow local communities to be linked to knowledge of prehistory and local history. As an example, Workshops have been held focusing on the pre-Hispanic history of the Caribbean region, introducing the pottery traditions of the indigenous groups that inhabited the Caribbean area. Children and adults participated.

In order to generate a greater approach to the archaeological heritage, the “Museum for a day” activity was carried out in the Faena area of the Fundación and Guayepo 1 and 2 projects. It was a basic assembly with pieces recovered in each of the projects, in which the archaeological heritage was valued. We had the participation of more than 300 people.



Museum for a day project Fundación



Museum for a day Guayepo project 1 and 2

Power generation plants (EGP)

As a socially responsible and sustainable company, Enel Colombia is focused on meeting its business objectives within a framework of relationships of credibility and trust, promoting citizen participation and the promotion of a culture of conscious use of electrical energy.

To achieve this goal, the Company has established the following strategic objectives:

- Improving security of supply
- Increase demand coverage
- Contribute to the social development of communities

Within the framework of its Environmental Management System aligned with the technical standards ISO 14001 and ISO 45001 in 2023:

In Colombia:

18 internal environmental audits were carried out, with our own personnel, for the Colombian Generation Plants, resulting in 13 findings and 1 Non-Conformity.

The results of the audits carried out under the ISO 14001 standard have encouraged opportunities for continuous improvement of the management system, since the findings identified relate to emergency management, waste and the matrix of impact aspects. It should be noted that the organization has taken immediate action to ensure full compliance with the requirements demanded by the standards.

In Central America

Three internal environmental audits were carried out with our own personnel for the generation plants in Central America.

In Guatemala

In Guatemala, an audit was carried out by the Quality staff at the central level for the Matanzas and San Isidro plants, verifying compliance with the requirements of the ISO 14001:2015 standard, recording a finding for said system. The plan has a defined action plan that is close to being finalized with the support of documentation that is in the process of being issued at the Colombia-Central America region level on the requirements for contractors.

In Costa Rica

In the case of operations in Costa Rica, an internal audit was carried out on the Integrated Management System of the Chucás hydroelectric plant through which compliance with the requirements of the ISO 14001:2015 standard was verified. No findings were recorded during the audit for the aforementioned standard.

In Panama

An internal audit of the Integrated Management System for the Fortuna Hydroelectric Plant and the Solar Plants, Estrella Solar, Milton Sola and Sol Real was received. In the review of the requirements of the ISO 14001:2015 standard, a finding was received as a recommendation which applies to the labeling of substances and the availability of spill kits. This has already been managed through planning and providing evidence of closure.

The Fortuna Hydroelectric Plant has an Environmental Management and Adaptation Program (PAMA), which is monitored annually in conjunction with an external Environmental Auditor, submitting a report to the Ministry of the Environment. By 2023, 100% of the requirements of this monitoring were met.

Energy distribution and marketing – Enel Grids – Enel X Market

Enel Grids Colombia assesses the risks of its activities to control the occurrence of negative impacts on society and the environment, ensuring the protection of natural resources and taking action against climate change.

Likewise, the company recognizes that its responsibility is not limited solely to compliance with environmental regulations, but must have a broader scope. In this regard, we have programs and initiatives focused on ensuring adequate monitoring and management of the risks and impacts arising from energy distribution and marketing operations.

The environmental impacts associated with the activities of Enel Grids Colombia occur mainly in processes related to the electromechanical maintenance of networks and substations, the clearing of easements, the construction of new projects and the development of civil works and remodeling of existing networks throughout the Company's area of influence (Bogotá, Cundinamarca, eight municipalities in Boyacá, one in Tolima, one in Caldas and one in Meta).

Positive impacts Enel Grids Colombia

- Identification and rescue of archaeological finds in new projects
- Utilization and valorization of industrial waste
- Materials recovery through transformer repair
- Restoration of degraded areas by planting trees as a compensation measure
- Removal or uninstallation of equipment in use that is likely to be contaminated with PCBs
- Decontamination of PCB contaminated equipment
- Development of energy efficiency projects and control of energy losses in the network
- Supplying electricity to areas that did not have the service
- Scaring, rescuing or relocating wildlife during the execution of business activities
- Reducing paper consumption through digitalization of processes
- Implementation of shared value projects with communities neighboring their projects
- Promoting circular economy initiatives for the reincorporation of industrial waste into production chains
- Regeneration of gases with high global warming potential such as SF6

Negative impacts Enel Grids Colombia

- Interventions on trees to maintain safety distances on the networks
- Generation of hazardous and non-hazardous waste
- Consumption of natural resources
- Consumption or presence of dielectric oil
- Consumption of fuels and chemicals
- Use and emissions of greenhouse gases and SF6

- Noise generation
- Power losses in the network
- Interference with faunal dynamics in our area of influence
- Generating expectations
- Wastewater generation (No non-domestic wastewater discharges occur)

System review and evaluation

Within the framework of the development of the Audits to the Integrated Management System during the 2023 period, Internal Audits and External Audits were carried out to follow up on the certification.

Internal audits

In 2023, fifty-two (52) internal audits were carried out on the Integrated Management System, through which compliance with the requirements of the ISO 14001:2015 standard was verified.

In the first semester, twenty-one (21) internal audit sessions were held, and in the second semester, thirty-one (31) sessions, to 17 macroprocesses of the taxonomy adopted under the Grid Blue Sky model, which aims to leverage the energy transition in the components of processes, organization and solutions.

This Internal Audit Program was carried out by Internal Auditors, who have been trained and have the specific competence to perform this role within the Company.

From this verification carried out, seven (7) findings were identified, six (6) classified as Observations and one (1) as Non-Conformity, these findings were related to the timely reporting of the management of hazardous waste and environmental incidents, improvement in the management of records associated with Contractors, improvement in the management of uncontrolled copies, timely publication and disclosure of documents, validation of risks in contract management, control of verification of availability of emergency kit elements by the Contract. For these findings, the analysis has been carried out, the action plan has been defined and executed, in order to avoid the risk of non-compliance with the identified requirements.

External audit

The external audit carried out within the framework of the monitoring of the certification of the Integrated Management System, in which compliance with the requirements associated with the ISO 14001:2015 standard is verified, was carried out in the period from May 2 to May 10, 2023, by the ICONTEC Certification firm, resulting in the declaration of conformity and effectiveness of the Integrated Management System, based on the sampling carried out.

No findings associated with the Environmental Management System were identified.

For Enel X and Market, the external audit was carried out within the framework of the second follow-up for the Integrated Management System, in which compliance with the requirements associated with the ISO 14001:2015, ISO 9001:2015 and ISO 45001:2018 standards was verified. This audit was carried out by the ITICCOL Certification firm, obtaining the continuity of the certificate, declaring its conformity and effectiveness.

Challenges and results

The aspects that account for the commitment of Enel Grids' business line The environmental challenges they faced during the year are grouped into the following axes:

- Improvement of the Environmental Management System -EMS-
- Strengthening the environmental culture of employees and contractors
- Promoting alliances for the protection of biodiversity.
- Monitoring compliance with environmental legal requirements and associated risks.
- Promotion and implementation of circular economy initiatives.
- Inter-institutional coordination to leverage the achievement of goals related to PCB management.

In line with the Environmental Improvement Program and the Management By Objectives - MBO defined by the ENEL Group, during 2023 we obtained the following results as a sample of the management carried out focusing on activities of culture, inspection, prevention of environmental risks, biodiversity and waste management:

1. **Contractor Evaluation:** We complied with 100% of our environmental inspection program in 2023, carrying out 77 inspections on 3 contractors classified as high environmental risk, related to industrial waste management activities, as well as the maintenance and repair of equipment with oils. On the other hand, we carried out more than 27,000 inspections on contracts classified as medium environmental risk. 4 Environmental Assessments were carried out on contractors and a local ECoS on the corrective maintenance process in distribution networks. For 2024, we will continue working on the consolidation of the Smart Control tool and the Total Quality project.
2. **Forest Fire Prevention:** During 2023, various preventive and corrective maintenance activities were carried out in order to reduce the risk of contact between electrical networks and trees. Constant monitoring was carried out in the implementation of fire protection systems, in addition to the creation of audiovisual material aimed at disseminating preventive measures and communicating environmental events.

Likewise, activities related to the undergrounding of networks and the replacement of bare conductors with insulated ones continue, as part of ongoing efforts to improve the safety and efficiency of our operations.

3. **Management of Polychlorinated Biphenyls (PCBs):** The company continues to make progress to achieve the goals established for the identification and elimination of this substance, within the standards and times established by the environmental authorities; thus, in 2023, an inter-institutional relationship was achieved with the Ministry of Environment and Sustainable Development (MADS), the Regional Autonomous Corporation of Cundinamarca (CAR) and the District Secretariat of the Environment (SDA), in order to socialize the achievements and challenges in PCB management. On the other hand, through ANDESCO, inter-institutional collaboration was worked on with companies in the sector to advance in the identification of PCBs in hermetic equipment. In 2023, the identification, sampling and marking of more than 5,350 pieces of equipment were achieved, carrying out the treatment of 99 pieces of equipment identified as contaminated. It is expected that 100% of the equipment will be identified in 2024.
4. **Handling of dielectric oils:** During 2023, response resources for potential dielectric oil spills were improved through the strategic acquisition and installation of 5 new kits in High Voltage substations. At the same time, audiovisual material was disseminated to reinforce knowledge on how to act in the event of environmental events, including specific protocols for dealing with dielectric oil spills.
5. **Asbestos removal in facilities:** We removed asbestos from the facilities of the La Castellana, San Jorge, Ferrería, Calle 67 and Muña substations, creating safe work areas for our workers. Over the next few years, we will continue to manage the removal of asbestos from both the Enel Grids facilities and the installed asbestos found during maintenance activities on the electrical networks.
6. **Environmental culture:** As part of the environmental training and communication activities, during 2023 emphasis was placed on the following aspects:
 - » Forest management.
 - » Management of accidental archaeological findings.
 - » Raising awareness about wildlife management.
 - » Development of training for environmental inspectors to ensure their competence in the field.
 - » Management of PCB contaminated equipment
7. **Biodiversity (No Net loss):** In 2023, we developed the Monitoring and Evaluation Program to achieve No Net Loss of Biodiversity in the activities of Enel Grids Colombia, the scope of which allows us to monitor the progress and effectiveness of the measures established to prevent, control or compensate for the impacts caused by the activities and projects developed by the company within the Biodiversity matrix.

8. **Waste awareness:** In July 2023, we held the Enel Supplier Day – Waste Awareness, a space where the commitment of our internal and external collaborators was strengthened in terms of developing initiatives and processes that promote the circular economy in our management, as well as the efficient use of resources. The space was attended by around 70 participants, and was part of one of the strategic activities in compliance with the Global objectives of the business.

During 2023, Enel X and Market focused their efforts on meeting the environmental challenges grouped into the following axes:

- » Improvement of the Environmental Management System (EMS).
- » Strengthening the environmental culture of employees and contractors.
- » Identify business models for the protection of biodiversity.
- » Monitoring compliance with legal environmental requirements and associated risks.
- » Implement reporting and operational control tools.

In line with the group's strategy and defined objectives, the following results were achieved during 2023:

- **Operational Control:** The environmental inspection program was fully completed, with 9,275 inspections carried out on 31 Enel X and Market contractors to verify compliance with legal requirements and group standards.

11 environmental assessments (validation of requirements) were carried out for companies applying for new services and 2 operational evaluations on work sites (ECoS – Extra Checking on Site) were carried out for contracting companies that carry out electrical works processes and the development of photovoltaic projects.
- **Urban Biodiversity:** The development of the Urban Gardens pilot, which began in 2022, continued with the harvesting of 4 crops that were delivered to the community of Vereda el Padro in the town of USME.
- **Environmental Legal Review:** Compliance with the legal environmental requirements for the activities and services of Enel X and Market was validated with the support of an external entity. As a result of this validation, the matrix of legal environmental requirements of the Integrated Management System was updated.
- **Environmental culture:** Various environmental communication and training activities were carried out, such as the dissemination of legal environmental requirements for the management of waste electrical and electronic equipment, changes in standards for the storage and classification of waste, among others, for direct staff and contracting companies, where emphasis was placed on the management and use of waste generated in the different products, services and projects of Enel X and Market.
- **Digitalization:** The following platforms were implemented: iAuditor, which allows the capture of information for carrying out inspections in real time, and AMATIA, which allows contracting companies to report environmental compliance information associated with the activities carried out.

| Highlights of 2023

GRI Content 3-3

Highlights	Description
Strategic success with environmental authorities	In 2023, we continued to work with the Environmental Authorities in our area of influence and with the Ministry of Environment and Sustainable Development. Through these approaches, we were able to promote environmental permits of interest for the development of projects, review regulatory aspects to achieve efficiencies, and operational coordination with other entities in search of ensuring compliance with current environmental legislation.
Waste process	We are structuring a new model to ensure traceability in the management of our waste as an improvement action in the face of the new challenges posed by regulatory changes. This new model will have technological developments during 2024 to begin its implementation.
Recognition for the circular economy model based on Grid Mining	We received recognition from the Global Compact Colombia in the category of good sustainable development practices for SDG 12, for the development of the initiative called "Circular economy model based on Grid Mining" in the category of Innovation, management and quality, impact, sustainability over time and relevance in the territory.
Archaeological component formation	As part of strengthening legal compliance at Enel Grids, 8 awareness sessions were held related to the management of archaeological chance discoveries, with a total participation of 140 professionals, whose objective was to learn the procedure to follow in the event of a discovery during the activities carried out by the company, to guarantee the protection of the archaeological heritage and compliance with the current legal regulations related to this aspect.

Highlights	Description
Santa Cruz Zoo Foundation Agreement	We strengthen our commitment to the protection of biodiversity, continuing the agreement with the Santa Cruz Zoo for the protection of wildlife in the province of Soacha and Tequendama, which strengthens the Company's technical capabilities for the management and rescue of wildlife that is in contact with electrical distribution networks.
Certification of the "Environmental Promoters" course	Within the framework of the "Environmental Promoters" course organized by the District Secretariat of the Environment and Enel, a total of 11 people from the Enel Grids business line were certified for having attended at least 80% of the 18 hours of training and having complied with the requirements established by the Environmental Authority for certification. These training courses aimed to strengthen knowledge on environmental issues to apply them in their daily activities, both professional and personal.
Webinar on animal protection and welfare	As a sign of our commitment to protecting the fauna in our environment, training sessions were held for internal and external staff to raise awareness among our collaborators and disseminate internal protocols for handling wildlife. Among the activities carried out in 2023, the webinar on animal protection and welfare stands out, which focused on the management of domestic fauna and which included the participation of the District Institute for Animal Protection and Welfare and the Milagrinos Foundation.
Knowledge management for environmental inspectors	We strengthened the skills and knowledge of the inspection company that carries out comprehensive inspections, through monthly sessions in which topics associated with the proper implementation of the environmental checklist, registration in the E-Site Controller application and the principles of the Total Quality project were reinforced. Likewise, we carried out a robust training plan with our internal environmental inspectors, where we strengthened their knowledge related to the environmental aspects to be considered during control and monitoring activities.
Training in environmental legal risks	Within the framework of the 2023 training plan on environmental issues, we held the virtual training session "Environmental legal risks", which was attended by 132 Enel Grids professionals, who are involved in the management of environmental aspects of the business through our different contractors. The training session aimed to generally recognize the environmental legal requirements applicable to Enel Grids' business, to socialize the process of the environmental sanctioning regime according to current regulations, to identify the possible events that may give rise to an environmental investigation or sanction, and to recognize the strategy for managing environmental legal risk.
Recognition - Pact United for a New Air	Enel Colombia received recognition from the Secretary of the Environment, Dr. Carolina Urrutia, for its active participation and concrete contributions through actions that contribute to the reduction of pollutants in the atmosphere in the city, thus improving the quality of the city's air, which translates into a better quality of life for the people of Bogota. Enel Colombia received the recognition in the first category, which is granted only to those who stood out within the Pact United for a New Air, who have complied with all the reports; as well as the joint and articulated work between Enel and this Secretariat.
X Meeting of environmental leaders Enel Grids	With the attendance of 75 people, both internal and external, we held our Tenth Meeting of Environmental Leaders, a space where we highlight the best environmental practices of our collaborating companies and where we share our results in PCB management, materials and waste management, circular economy, decarbonization, forest management, sustainable construction and biodiversity.
Firefighting training	Training in forest fire response was provided to contractor companies and internal staff. The training was developed by the company INERCO, which held a theoretical session where knowledge was reinforced to enable the development of adequate fire investigation and reporting, and a practical part that was led by a firefighting professional.
Shared value projects	Within the framework of the Bogotá-Region 2030 projects, during 2023 work was done on the implementation of sustainability plans, in accordance with the Company's Shared Value Creation Policy for the Occidente Electrical Substation, Barzalosa Electrical Substation, Tren de Occidente Electrical Substation, Rio Electrical Substation, Calle Primera Electrical Substation, Terminal Electrical Substation, and Techo – Veraguas Transmission Line projects.
Implementation of the Total Quality Inspections project	We are working on the development of the Total Quality Inspections (TQI) project, which aims to improve the environmental and safety performance of contracting companies by carrying out inspections by qualified and committed personnel, including the preparation of the activity, the management of action plans and verification of their effectiveness. The proper implementation of the principles defined in Total Quality and the collection of objective and correct data allows us to understand and measure the phenomena and dynamics in progress, and therefore define actions and measures to achieve an improvement in the results in terms of safety and the environment.



2023 Highlights Power Generation Plants (EGP)

Colombia + CAM	<p>Recycling of 1,855 tires extracted from the Bogotá River, where the initiative was designed to reuse them for the Bogotá River water surface, which will be incorporated into projects to improve recreational spaces in the community and contribute as a sustainable solution for the environment. The tires will be used to build parks in the municipalities of Granada, Soacha, Sibaté and San Antonio de Tequendama.</p> <p>Water reuse systems ReBiological Membrane Actor(MBR) In the Río Bogotá power plants, there are MBR reuse systems that prevent domestic discharges from the toilets in the guardhouses of the Muña, Charquito, Paraíso and Guaca power plants.</p> <p>During 2023, an investment of \$5,384,545,918 has been made for the development of environmental initiatives and compliance at the Generation Plants, corresponding to Protection of ambient air and climate, Wastewater management, Waste management, Protection of biodiversity and the landscape. Other environmental protection activities. Environmental Agreements, Environmental Management with Authorities, Environmental studies.</p> <p>Guatemala.</p> <p>Obtaining the Environmental Seal, which is a national recognition, granted by the Ministry of Environment and Natural Resources, in which the compliance of different sectors and companies is promoted and recognized in the implementation of good practices and clean and innovative technologies that minimize the impacts</p> <p>In Panama,</p> <p>The company Enel Fortuna, SA, has carried out continuous activities aimed at the protection of Quebrada Mellizas, Quebrada Alemán and Río Hornito, with the installation of barriers to control the dragging of substrate into the body of water. Likewise, the planting of vegetation cover is being carried out with the incorporation of vetiver grass as an erosion control mechanism.</p> <p>During 2023, the company Enel Fortuna, SA, has continued the process of executing the Reduce Your Corporate Carbon Footprint Program, in its initial phase of quantification and inventory of Greenhouse Gases. In this regard, the services of a consulting firm were contracted, with the aim of certifying the company in the first phase of the Program. The inventory included the company's offices and industrial areas located in Gualaca, Chiriquí Province, in Panama. For this, the consulting firm used the Operational Control strategy, established by the Reduce Your Carbon Footprint Program, where direct and indirect emissions of Scope 1 and Scope 2 were considered.</p>
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Environmental risk and liabilities management

GRI 102-11

Environmental risks

At Enel Grids Colombia, we identify, assess and manage the environmental risks associated with our environmental aspects, in accordance with the guidelines and directives defined by the Enel Group. Within the methodology for assessing the significance of our environmental aspects and risk, 4 pillars are taken into account:

- The Environmental Policy of the Enel Group and the Company.
- Stakeholders.
- The impact on the Organization.
- The impact on the environment.

The company's activities may interact with the environment, either positively or negatively, impacting any of the pillars mentioned. However, by knowing and controlling the aspects, we control the environmental risks associated with its activities, which provides adequate identification, evaluation and management of risks for the areas where the Company's processes may affect the environment.

Taking into account the above as a result of the identification of risks from the environmental component, the following situations are taken into account:

Identified risks	Risk level
Non-compliance with internal regulations.	Low
Insufficient workforce or lack of knowledge to achieve goals.	Low
There is a lack of quality or timeliness in the delivery of reports required by interested parties, exposing the Company to fines and sanctions.	Low
Failure to comply with environmental laws and external regulations that apply at international, national and local levels (e.g. environmental permits, licenses, noise levels etc.)	Low
Failure to comply with commitments made by the Group voluntarily.	Low
Failure to establish specifications in the selection process for suppliers and contractors based on environmental results.	Low
Any type of fraud, corruption or other illegal acts.	Low
Air pollution due to emissions into the air resulting from the Company's processes.	Low
Soil or water contamination due to accidental leaks or improper handling of chemicals, oils, wastewater or hazardous goods and waste.	Low

Identified risks	Risk level
Generation of forest fires.	Low
Use of natural resources such as water, wood, soil, sand and minerals at a rate independent of natural recovery.	Low
Use of any substance or chemical that poses a risk to health, in accordance with the country's regulations.	Low
The company's operations generate emissions of greenhouse gases and ozone-depleting gases.	Low
Poor land management can lead to habitat loss or fragmentation, loss of species under conservation.	Low
Inadequate waste management at one or more stages of the process.	Low

Based on the risk assessment carried out by Enel Grids Colombia, it has been identified that the situations referred to above have appropriate controls for their management. Activities are also being carried out to strengthen the controls that allow us to mitigate the identified risks. In this regard, at the operational level, environmental drills and training focused on dealing with possible emergencies are being carried out.

The following are the outstanding activities that were carried out during 2023 for risk management:

Strengthening emergency preparedness and response

During the course of 2023, comprehensive training was provided to both internal staff and contractors, focusing on the response to and investigation of forest fires, with the fundamental objective of providing a clear understanding of the possible actions to be taken to control and mitigate these events. In addition to these training initiatives, the dissemination of information through audiovisual media continued. These audiovisual materials focused on highlighting the importance of adequate response to environmental incidents that may arise in our operations. The main purpose of this dissemination was to foster a culture of environmental awareness and preparation for critical situations, providing clear guidelines on how to respond effectively and responsibly in the event of any environmental incident.



In addition, specific internal committees were set up to analyze environmental events in order to carry out detailed monitoring of those events that could affect third parties. These committees, designed to address situations of environmental impact in the operation, allowed for an exhaustive analysis of each event and its impact on third parties. In addition, they facilitated the implementation of more effective strategies for managing compensation or reparations in any situation involving customers affected by actions linked to Enel Grids.

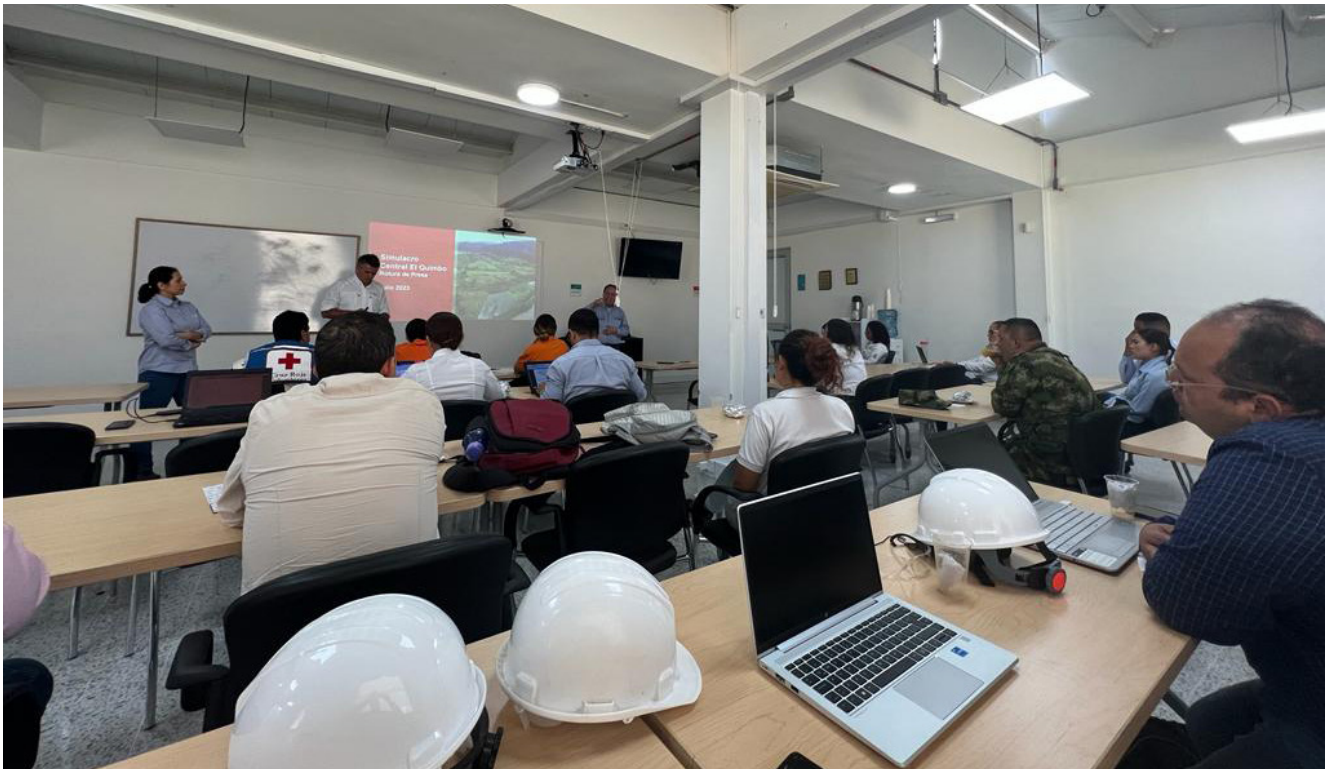


Also, in order to improve our response capacity to possible dielectric oil spills, a significant strengthening of our technical resources was carried out. This was achieved through the acquisition and strategic placement of 5 new kits specifically designed to address this type of situation. These kits were strategically installed in High Voltage substations, guaranteeing effective coverage in key areas of our infrastructure. To date, 23 kits have been located in substations and 5 in vehicle parking lots.

In 2023, the risk management and disaster response plans were disclosed to the community and local authorities at the Generation Plants, in order to inform about the actions to be developed by the Company to address risk scenarios. Therefore, on October 4, 2023, the dam break simulation exercise was carried out in the municipalities of Gigante, Hobo and Yaguará according to the drill script defined and agreed with the working committee established by the departmental Risk Management committee of the department of Huila, in which representatives from different entities for the Departmental Disaster Risk Management System -SDGRD- participated, such as: Institute of Hydrology, Meteorology and Environmental Studies -IDEAM-, Departmental Coordination for Disaster Risk Management of Huila - CDGRD, Departmental Fire Delegation of Huila, Huila section of the Red Cross, Ministry of Health, Huila section of the Civil Defense, Huila section of the National Police, Alto Magdalena Regional Autonomous Corporation -CAM.

The above, within the activities programmed by Enel Colombia, within the framework of the Risk Management Plan for the El Quimbo hydroelectric plant, dissemination was carried out in the territories in conjunction with the Departmental Risk Management Council of Huila, and under the principle of timely information established in Article 3 of Law 1523, so that the different actors in the departmental system for disaster risk management are informed of everything related to the planning and execution of the drill for the dam break at the El Quimbo hydroelectric plant. This exercise facilitated the verification of evacuation routes and meeting points, installation, review and testing of alarm systems and the call chain, among others. At the communication level, a strategy was defined that included support for relationship actions, dissemination in the media through the development of a media plan, audiovisual and printed material was also designed for the communities, publication on social networks and a radio strategy was carried out that included a special program on radio stations with coverage of the municipalities of Gigante, Hobo, Yaguará and Neiva through radio spots and advertising in written and digital media such as Diario del Huila, Tu Semanario and La Nación.

During the drill, 254 people were evacuated out of the 327 identified in the characterization carried out by the consulting team, which meant that 78% of the population participated.



Likewise, on November 29, 2023, a forest fire drill was carried out with the support of the Volunteer Fire Department of the municipality of Campoalegre, on the Seboruco property of the Betania hydroelectric plant, in order to promote strategies for the containment of possible fires that could occur during the dry season in the region.



Risk analysis in generation infrastructure

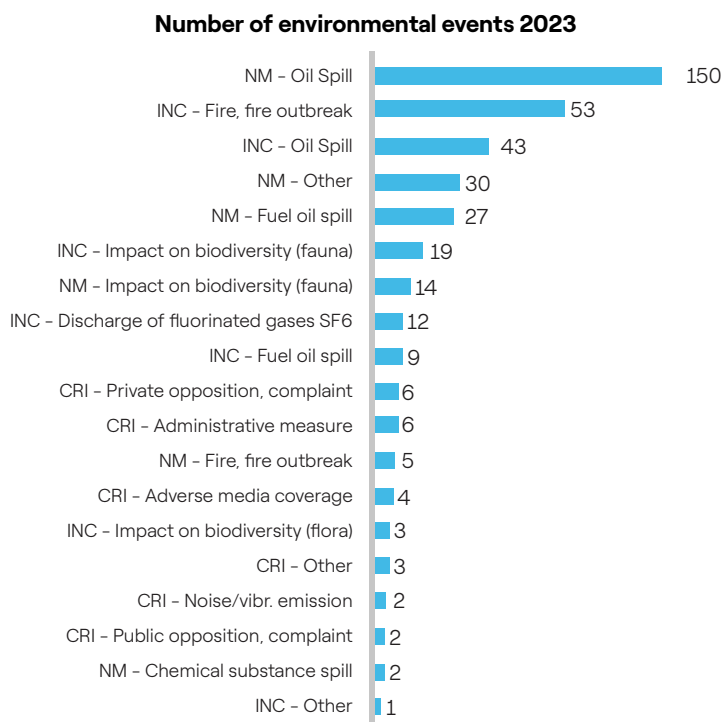
Comply with the provisions of Decree 2157 of December 20, 2017, which adopts general guidelines for preparing the Disaster Risk Management Plan for Public and Private Entities (PGDR). In 2023, the instruments for managing the Risk in each Enel generation plant were updated, and said plan was officially submitted to 62 entities of interest and monitoring, including Environmental Authorities, Local Authorities and Departmental Risk Management. In addition, the PGRD brochure for each power plant and generation chain was socialized and distributed.

For the Guatemala, Costa Rica and Panama power plants, simulations were carried out on environmental issues, with the support of reports and the tasks derived from them. For Panama, the simulation was carried out at the Fortuna power plant with an attempted oil spill in the machine room. In Costa Rica, it was about a spill at the Chucás power plant, and for Guatemala, it was also about hydrocarbon spills for the Palo Viejo and El Canadá power plants.



Environmental incidents

During 2023, 394 environmental events were recorded in Enel Grids' activities, mainly associated with near misses (NMS) due to dielectric oil spills (38.07%), incidents (INC) due to fire or fire outbreak (13.45%) and incidents (INC) due to dielectric oil spills (10.91%). The distribution of incidents reported during the 2023 period is shown below:



* Cases associated with Other Near Misses (NM-Other) are related to the impact on cattle and domestic fauna, not computable, according to the policy of classification, communication, analysis and reporting of environmental events.

On the other hand, for the Enel X and Market business line, 28 environmental events were recorded in operating activities, 92% of the near-incidents are associated with hydraulic oil spills from lifting equipment for working at heights.

The events were classified as near misses, taking into account their level of impact and effectiveness of the established controls. No event was identified as significant.

In it 2023, 21 environmental events were recorded at the power plants power generation, mainly associated with incidents (INC) due to fluid spills and fire outbreaks with (62%), and events Criticality (38%) associated with issues of communications from official entities and environmental authorities, complaints and blockages by the community. All reported events were attended to and/or are being managed to ensure their attention or closure.

| Environmental fines

A detailed follow-up is carried out on the requests received from the Environmental Authorities for their timely attention, thereby reducing the risks of incurring in regulatory non-compliance. With regard to these administrative processes, the instances established in accordance with Law 1333 of 2009 and other applicable regulations are currently being fulfilled.

During 2023, no fines or environmental sanctions were received for administrative sanctioning processes of an environmental nature for Enel Grids.

During 2023, 16 fines or environmental sanctions were received for administrative sanctioning processes of an environmental nature for the El Quimbo Hydroelectric Power Plant, of which 3 are final for an amount of 254,124.91 euros (of which 221,201.54 have already been paid) and the remaining 13 are pending resolution of their appeal for reconsideration by the environmental authority, said fines totaling a value of 3,844,024.57 euros.

Likewise, 4 fines have been received for the Guavio Hydroelectric Power Plant. Of these, 1 is final for an amount of 20,195.39 euros and the remaining 3 are in the process of being appealed, said fines totaling 81,226.38 euros.

| Environmental Project management

Environmental licenses in high voltage projects

Processing of new environmental licenses

During 2023, the Enel Grids Colombia team submitted applications for Environmental Licenses for the construction of the following projects:

La Guaca Colegio Double Circuit Line at 115 kV: The project consists of increasing the current transport on this line, going from 800 Amperes to 1200 Amperes by 2025, but maintaining the same voltage (115kV), which will entail the inclusion of a second line from the La Guaca substation to Colegio. For the development of the project, on May 17, 2023, through file 13231000673, the environmental license for the project was requested from the Regional Autonomous Corporation of Cundinamarca -CAR. This project will meet the growing demand of the municipalities of: La Mesa, Tena, and El Colegio.

High Voltage Roof Line – Veraguas: The project includes a 1.49 km route, in which metal poles will be installed along Las Américas Avenue between 68th Avenue and Boyacá Avenue, Kennedy locality in the city of Bogotá. On May 26, 2023, through serial 2023ER117297, the application for an environmental license for the project was filed with the District Secretariat of the Environment.

Montevideo Substation and its 115 Kv Transmission Line: The project is located in the city of Bogotá, in the Local Planning Units (UPL) Teusaquillo (32) and Puente Aranda (31). The objective of its construction and entry into operation is to meet the new demand and improve the quality of service in the town of Puente Aranda. On April 11, 2023, through consecutive 2023ER77207, the application for an environmental license for the project was filed with the District Secretariat of the Environment.

Bochica Substation and Associated 115 kV Lines: Its main objective is to meet the growing residential, commercial and industrial energy demand for the municipality of Gachancipá, reducing the duration and frequency of service failures, providing greater reliability and quality in the provision of the service. On December 12, 2023, through consecutive 09231002945, the environmental license for the project was requested from the Regional Autonomous Corporation of Cundinamarca -CAR.

Additionally, from the Enel Grids business line within the framework of the Bogotá Region 2030 portfolio projects, the preparation of Environmental Impact Studies for other projects is being carried out, in order to continue with the requests for Environmental Licenses, necessary for the construction of new projects, in order to strengthen the energy distribution system in our area of influence, through new electrical infrastructure such as substations, transmission lines and circuits.

Medium Voltage channel occupation permits:

1. **SE MT-MT Guaduas Networks Expansion Project:** This project will feed the output of the Guaduas Substation circuits. The permit was obtained through DJUR RESOLUTION No. 50237001665, issued by the CAR on 15 AUG. 2023.
2. **Andean Glass circuit truss of the Large Urban Clients project:** This project will feed the output of the circuits of the Río Substation in the Canoas sector, Charquito village, in the municipality of Soacha (Cundinamarca). The permit was obtained through DJUR RESOLUTION No. 50237003023, issued by the CAR on 29 DEC. 2023
3. **Boqueron Truss – SE MT – MT BOQUERON NETWORKS:** This project will feed the output of the Boquerón Substation circuits. The permit was obtained through DJUR RESOLUTION No. 50237001641, issued by the CAR on AUG 4, 2023
4. **Soacha Circuit Truss Share:** Obtaining a permit for the occupation of the riverbed at the crossing of the Soacha River between Calle 17 and Calle 13, Bosatama village, in the municipality of Soacha, Cundinamarca. The permit was obtained through DJUR RESOLUTION No. 50237002459, issued by the CAR on NOV. 16, 2023.

Closing of central generation obligations

Colombian power plants

The activities defined in the environmental license of the El Quimbo plant were executed, as well as the environmental management plans of the Cadena Pagua, Cadena Casalaco, Cartagena, Betania and Guavio plants approved by the National Environmental Licensing Authority (ANLA), achieving the closure of 243 obligations in the plants.

- The Quimbo: 141 obligations
- Bethany: 4 obligations
- Pagua Chain, Casalaco Chain, Cartagena, 98 obligations

It is worth noting that, for Colombia, in the period, activities have been carried out aimed at managing compliance with 2,741 obligations.

Central American Generation Plants.

Three requirements were met, therefore, in the Costa Rican power plants, three reports were filed with the environmental authorities as follows:

- Environmental Regency Report ph volcán September 2023
- CHUCAS Regency Report September 2023.
- Don Pedro Regency Report September 2023.

For Guatemala, the activities defined in the Environmental Management Plans of the following Power Plants were carried out: El Canad , Montecristo, Palo Viejo, Matanzas and San Isidro.

For Panama, during 2023, the company Enel Fortuna, SA, has continued to comply with the environmental obligations acquired with the Ministry of the Environment, through the Environmental Management and Adaptation Program (PAMA). During the first four months of the year, the Annual Compliance Report was submitted to the PAMA and the environmental monitoring activities required to complete the report for calendar year 2023 have been carried out, which would be delivered in the first four months of 2024, including environmental noise monitoring, fixed source monitoring, mobile source monitoring, surface and residual water quality analysis, quarterly ecological flow reports, erosion control activities, among others.

It is worth noting that in Central America, activities have been carried out during the period aimed at managing compliance with 168 obligations.

In addition, documents were prepared and procedures were taken with the environmental authorities for the renewal and/or obtaining of permits that will guarantee the operation within the framework of the sustainable development of the projects.

El Quimbo Hydroelectric Power Plant

1% Investment Plan

Continuous dissemination of information was carried out with municipal administrations on the foundations, current status and progress in each of the 18 municipalities that are part of the 1% Investment Plan.

A deed was signed in the name of the Municipality of Gigante for the acquisition of the El Danubio Property and with the Municipality of El as for the acquisition of the Desenga o Property, which will be used solely for the restoration and natural conservation of its areas in favor of the protection of the tributaries of the Magdalena River.

The agreement was signed with the Municipality of Garz n and construction began on the wastewater treatment plant in the San Antonio del Pescado area. This project is considered of great regional importance for water resource management and conservation processes.

Environmental license compliance status.

The environmental license granted for the operation of the El Quimbo Hydroelectric Power Plant through resolution 899 of 2009 has 2,920 obligations, of which 2,132 have been fulfilled by the end of 2023, or 73%.

As evidence of this, the Plant's environmental compliance reports 28 and 29 were presented, which were adjusted to the new guidelines required by the Ministry of Environment and Sustainable Development through Resolution 077 of 2019.

Central Generation Permit Management

In 2023, 11 permits have been obtained or renewed from environmental entities:

Power generation plants in Colombia

- On March 15, through Resolution 0550 of 2023, the Betania plant obtained authorization for repopulation by planting native species of the Magdalena River basin in the area of influence of the Hydroelectric Plant, specifically in the Yaguará Sub-reservoir, Santa Helena and Pacandé sectors (Yaguará municipality).
- On May 5, through Resolution 0941 of 2023, the restocking permit by sowing fingerlings, granted to the Betania Hydroelectric Plant, was modified by Resolution No. 05590 of 2023, to the company ENEL COLOMBIA SAESP formerly called EMGESA SAESP, identified with NIT No. 860063875-8.
- On February 2, the validity period of a riverbed occupation permit for the El Quimbo Hydroelectric Power Plant was extended through Resolution 212 of 2023. Extension of the validity of the permit granted by resolution 0319 of 2015, for the benefit of the project called construction of the intake and viaduct in the jurisdiction of the municipalities of Altamira and Garzón, for a period of 12 months.
- On April 25, through Resolution 1055 of 2023, a permit for the use of wild flora was granted to the El Quimbo Hydroelectric Power Plant. It authorizes the use of Guadua in an amount of 150 units, equivalent to 15m³, in the rural property called "Lote Montea L4" located in the Río Loro area in the jurisdiction of the municipality of Gigante.
- On May 29, through Resolution 490 of 2023, the Guavio Hydroelectric Power Plant was granted a discharge permit for the ARnD (industrial) for the construction of the Río Batatas portal discharger.
- On June 16, the Guavio Hydroelectric Power Plant was granted a permit to occupy the Playas y Lechos riverbed to carry out the construction of the responsible delivery structure for discharges due to the construction of the relief channel, through Resolution 540 of 2023.
- In Guavio, the Riverbed Occupation Permit was modified for the works of the deduction, a resolution in which the earthmoving activities are accepted in order to carry out the works.
- In Quimbo, the proof of payment for the follow-up visit to file ATV 253 (permit to lift the ban on risk districts La Galda, Montea and Llanos de la Virgen) was filed with the CAM.
- In Cartagena, the first instance was filed with CARDIQUE under number 2023-4626 for the transfer of the discharge permit granted through Resolution 837 of 2015; and then, immediately after, the request for the transfer of the atmospheric emissions permit granted through Resolution 320 of 2016 was filed with the Mayor's Office of Cartagena de Indias under registration code EXT-AMC-23-0138607.
- For the Termozipa Power Plant, 1 riverbed occupation permit was obtained to carry out the Bogotá River Clean-up, granted by DJUR resolution No. 50237001291 of July 4, 2023 with a validity of 12 months by the Regional Autonomous Corporation of Cundinamarca – CAR.

Central American Power Plants

• Guatemala

In 2023, 01 permit was renewed before the environmental entities: Palo Viejo Plant renewed its Environmental License, which is valid from May 1, 2023 to April 30, 2025. The Update of the Environmental Management Plan for the Matanzas and San Isidro Hydroelectric Plants continues to be analyzed by the institutions, specifically it is under review by the Environmental Management Directorate of CONAP, because the San Isidro Plant is located in an area near the Sierra de las Minas, which is a registered protected area.

Development of photovoltaic projects

The Enel X and Market business line, during the construction of the IKOTIA (Frontera Energy) solar parks, the Eternit Plant and the Central Cervecera Plant, implemented sustainable construction standards, ensuring customer requirements, complying with the permits and operating licenses granted to customers and managing the associated environmental aspects.

Participation in public policies

During 2023, the Government participated in various public consultations of an environmental nature, which were published by different environmental entities at local, regional and national levels. This participation is key to contributing to the construction of a balanced regulation that is adapted to the dynamics and particularities of the territories and the characteristics of the electricity sector, in such a way that it allows for effective application and meets the proposed purposes.

- In this regard, the identification of the different regulatory initiatives was carried out and comments and proposals for modification to regulatory projects on topics of interest were submitted. Among the regulatory proposals, the following stand out:
- Regulatory agendas and action plan of the Ministry of Environment and Sustainable Development and the Ministry of Mines and Energy.
- Guide to Disaster Risk Management from the Ministry of Mines and Energy.
- Subtraction of reserve areas.
- Management of renewable natural resources in territories occupied by black, Afro-Colombian, Raizal and Palenquera communities.
- District Fund for the promotion of technological advancement of dump trucks and the Bogotá vehicle fleet.
- Fund for life and biodiversity.
- Climate Change Management and Carbon Markets, Carbon Capture, Utilization and Storage Technologies. Mitigation targets and carbon budgets for Bogotá to progressively achieve carbon neutrality. Update of the emission factor of the national interconnected system for the year 2022 for the inventory of greenhouse gas emissions and mitigation projects.
- Regulation of Urban Zones for Better Air (ZUMA) in Bogotá establishes maximum permissible emission limits in smoke density to which mobile road sources with compression ignition engines that circulate within the urban perimeter of the Capital District are subject.
- Payments for Environmental Services for peace.
- Official list of endangered wild species of Colombian continental and marine coastal biological diversity.
- Compilation of the Manual of Vegetation Covers and Manual of Urban Forestry in the Capital District

Likewise, and taking into account the initiatives for sectoral modifications that the National Government has been promoting, there was participation in the different spaces and documents presented by the Ministry of the Environment and the ANLA, regarding the modification of Law 99 of 1993 and Decree 1076 of 2015.

- To ensure compliance with the provisions of the different national, regional and local regulations, during 2023, constant monitoring of the different sources of information was carried out, and the regulations issued that are of interest to the different business lines are reported through regulatory developments. Some regulatory developments that were reported due to their importance are:
- **Resolution 00308 of 2023.** Phase 1 Alert declared for air pollution in the city of Bogotá DC
- **Decree 081 of 2023.** Temporary and preventive measures are adopted in matters of traffic in the Capital District.
- **Resolution 0012 of 2023.** The rates of the National Tax on Gasoline and Diesel, and the carbon tax have been adjusted.
- **Ordinance 0112 of 2023.** Public Policy for Comprehensive Climate Change Management of the department of Cundinamarca 2023–2050.
- Guide for the Identification, Analysis and Evaluation of Disaster Risk in the Mining and Energy Sector” and “Guidelines for the Formulation of Comprehensive Business Climate Change Management Plans in the Mining and Energy Sector – PIGCCe.
- **Resolution 1545 of 2023.** Environmental Vehicle Labeling
- **Resolution 0839 of 2023.** Subsystem of Information on the Use of Renewable Natural Resources – SUIR and the Single Environmental Registry RUA, the Protocol for the monitoring and follow-up of the SIUR for the productive sectors and the Registry of Emissions and Transfer of Pollutants – RECT are adopted.

- **Resolution 0862 of 2023.** procedure for electing representatives of non-profit entities to the Boards of Directors of Regional Autonomous Corporations.
- **Law 2327 of 2023.** Definition of environmental liabilities and guidelines for their management.
- **Resolution 1910 of 2023.** Guidelines for preventive forestry in the event of forest fires for the management of pyrophytic species within the framework of urban or infrastructure projects.
- **Decree 197 of 2023.** Sustainable and Safe Mobility Plan - PMSS - for Bogotá Capital District.
- **Decree 507 of 2023.** Model and guidelines for the comprehensive management of Construction and Demolition Waste - C&D - in Bogotá DC
- **Resolution 2296 of 2023.** Terms of Reference for Impact Mitigation Plans -PdMI- to be developed in the implementation of conditional use activities in the areas of Climate Resilience and Risk Protection.
- **Resolution 2635 of 2023.** Manual of Vegetation Covers in the Capital District.
- **Resolution 2700 of 2023.** Methodology for the Standardization of Criteria for Investigation of Contamination in Soil and Associated Resources and Guide for the Risk Assessment of Contaminated Sites.
- **Decree 507 of 2023.** The model and guidelines for the comprehensive management of Construction and Demolition Waste - C&D - in Bogotá DC are adopted and other provisions are issued.

Protection and conservation of biodiversity

GRI Content 304-1, 304-3, 304-4

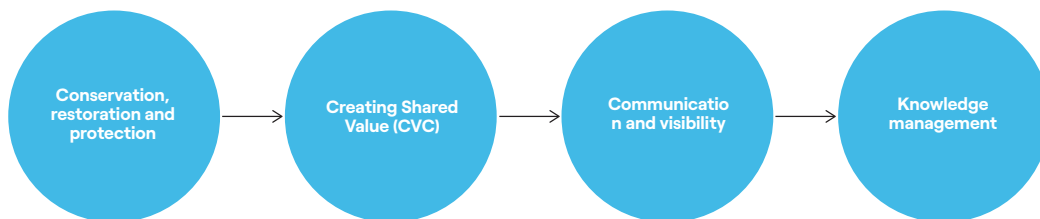
We are ENEL BIODIVERSA – Committed to the conservation of wildlife

In 2021, Enel Biodiversa was created, an umbrella and transversal strategy that brings together the actions on biodiversity that the Company has been developing for 16 years in all its business lines in Colombia, Costa Rica, Panama and Guatemala.

Enel Biodiversa integrates the actions developed for the protection of the environment and natural resources, the fight against climate change and the contribution to sustainable economic development, through the implementation of programs and actions for the conservation, protection and restoration of the country's biodiversity, as well as the creation of shared value and the generation of knowledge.

Furthermore, through these initiatives it contributes to Sustainable Development Goals 14 – Life Below Water and 15 – Life on Land.

This long-term strategy is based on four strategic axes:



- Within the framework of Enel Biodiversa, more than 100 initiatives have been developed that respond to the strategic axes. In addition, work has been carried out in collaboration with more than 30 strategic allies.
- Enel Colombia has planted more than 600,000 trees after 11 years of carrying out this work in the different areas of influence in which it has a presence in Colombia, Costa Rica, Panama and Guatemala.
- In addition, the Company has made more than 31,192 records of flora and fauna of more than 500 species in the Biodiversity Information System (SIB) of the Humboldt Institute. We have also uploaded 4 species lists corresponding to 1,080 taxa to the SIB platform.
- Additionally, in 2023 in the Global Biodiversity Information System – GBIF We carried out 39 records of flora and fauna that correspond to the Characterization of Flora and Fauna in the area of the "Baco Solar" project in Chiriquí, Panama.

- By 2023, of the 31,192 records in the SIB, 390 species are in some threat category of the International Union for Conservation of Nature (IUCN) and 9 are in one of the categories established by the Ministry of Environment and Sustainable Development.
- In 2023, we signed a Sub-Agreement with ANDI that aims to support and strengthen the implementation of the Regional Agreement "Biodiversity and Development, for the Bogotá Savannah and Related Areas", this is materialized through 5 lines of action:
 1. Capacity building
 2. Actions in the territory
 3. Implementation and development of instruments
 4. Knowledge management, monitoring and follow-up strategies
 5. Communication

The actions framed within these lines will allow the continued development of activities aimed at the protection, conservation and restoration of biodiversity, as well as the articulation with interest groups for the exchange of good practices and implementation of initiatives and to publicize the progress that is being presented. Thanks to the articulation and participation in the National Center for Water and Biodiversity led by ANDI, the company is part of the Biodiversity and Development initiative, in which a viewer was developed.[1], which was built from the information shared by different companies, including Enel Colombia, related to voluntary and mandatory compensation and assets.

- In 2023, the Enel Biodiversa program website was built[2], where you can find relevant information on the different actions carried out within this framework in Colombia, Costa Rica, Panama and Guatemala, as well as the most important figures and guidelines that are essential for its implementation.
- Enel Colombia signed the code of conduct within the framework of the Program: Business Action and Advocacy for the Planet, which is funded by Business For Nature. This allows the company to be part of the business consultation group that aims to promote credible business action and political ambition to achieve a positive economy for nature by 2030, as well as to guide and
- Inform the government on the implementation of the post-2020 Global Biodiversity Framework objectives that relate to the business sector.

It is worth noting that this business group, which began its formation in 2023, is led by ANDI and that the initiative is being implemented worldwide in three countries: Malaysia, South Africa and Colombia.

Finally, it is important to mention the company's participation in the different spaces advanced by ANDI in relation to the standard. Taskforce on Nature-related Financial Disclosures – TNFD, which aimed to have a greater approach and understanding of this, as well as to make significant contributions in practical and technical terms.

Biodiversity management in construction projects

The Company is committed to protecting flora and fauna in the areas where its projects are executed and operated, for which it has a team of specialized professionals for the management of wildlife (herpetologist, ornithologist, mammalogist, veterinarian), while conducting studies and monitoring of fauna according to its location, surrounding fauna, among others.

In addition, activities are carried out to manage flora by rescuing vascular species and compensating for non-vascular species, which are developed prior to and during the construction stage of solar projects.

During the initial activities, sensitive areas are identified (if applicable), as well as the demarcation of areas prior to their intervention, and on these areas, the scaring activity is carried out, in case the rescue and relocation of fauna is required. Likewise, the collection of vascular epiphytes, nursery management and relocation are carried out. These measures are carried out on trees that will be the object of forestry use, in addition to the rescue and relocation of saplings of endemic forest species or those in some threat category.

For 2023, the following results are expected from the activities for the protection and preservation of fauna in the Fundación Solar Park, La Loma Solar Park, and Guayepo I & II Solar Park projects.

In the Guayepo I & II project, ichthyofauna was rescued in the existing ponds in the areas required for the installation of panels, where fish were captured using different fishing methods such as: jama that allowed work from the shore, manual capture, cast net, trap and trawl net, where 30,161 individuals were captured and rescued and relocated in 2023.

In 2 ponds, 2 Caiman crocodilus (babilla) nests were found during the removal of floating plant material. In the first, 33 eggs were found and in the second, 34 eggs. An area was set up for monitoring, taking material from the nest itself and from the surroundings. During the process, the eggs were checked every week, taking data on humidity and temperature in the chamber and outside. After hatching, we had 56 neonates, that is, a survival rate of 83.5%. The adaptation of the area and the monitoring process was implemented by implementing methodologies developed in the project, leading to the relocation of these caimans and guaranteeing their survival.



Wildlife management	Flora management
<p>In 2023, 29,670 individuals were chased away, rescued and relocated in our projects.</p>	<p>In 2023, 5,020 individuals of flora were rescued and relocated during the closed season, and the maintenance of the individuals relocated in previous years continued with a survival rate of 95%.</p>
<p>Medical-veterinary evaluation of the specimen <i>Pseudoboa newwedii</i> rescued at Parque Solar Fundación.</p>	<p>Rescue of an individual of Opossum or Chucha (<i>Marmosa robinsoni</i>), took place in the area of Guayepo Solar Park Iyll.</p>

During 2023, the construction of the transmission line of the Guayepo I & II project was completed, 695 flight diverters were installed, which aim to prevent the collision of birds and wild fauna against the guard cable and conductors of the power lines.



Raising awareness about wildlife management and protection

In 2023, we continued working on the implementation of our wildlife management protocol. This approach has not only allowed us to identify and document the various species in our area of influence, but has also established a solid support network for rescue (removal or relocation of wildlife) with the environmental authorities and the support of the Santacruz Foundation. Thus, during the year, 34 managed wildlife specimens and 146 sightings have been recorded. This commitment reflects our continued dedication to the sustainability and conservation of biodiversity, integrating responsible practices to preserve the ecological balance in our environment.

Through the agreement made with the Santacruz Zoo Foundation, since 2022, 9 training sessions have been held with an attendance of more than 200 people, aimed especially at the personnel working on the ground at the collaborating companies and internal company personnel who are part of the Environmental Management System. Within this process, it is highlighted that these spaces created with an emphasis on biological risk of occupations, arachnids and bees are 30% theoretical and 70% recreational.

Additionally, as part of the organization's commitment to the protection of Biodiversity, a training session was held on the company's guidelines and strategies, mainly aimed at Non-Net Loss of Biodiversity, called "Committed to the conservation of wildlife", which was attended by internal and external environmental managers of the company. The Enel Group's Biodiversity policy and the activities carried out within the framework of Enel Colombia's projects were presented. Also highlighted is the participation of professionals from the Santacruz Zoo Foundation, who practically demonstrated the different uses for the company's rescue, transfer and/or repelling kit for wildlife.



Alliances for the protection of wildlife

In 2023, the agreement with the Santa Cruz Zoo for the protection of wildlife in the province of Soacha and Tequendama was continued, which strengthens the Company's technical capabilities for the management and rescue of wildlife that is in contact with the electrical distribution networks.

On the other hand, a Sub-Agreement was signed with ANDI to support and strengthen the implementation of the Regional Agreement "Biodiversity and Development, for the Bogotá Savannah and Related Areas". This agreement is materialized through 5 lines of action:

- Capacity building
- Actions in the territory
- Implementation and development of instruments
- Knowledge management, monitoring and follow-up strategies
- Communication

Central America

Solar plants in Panama

In the case of Solar Plants in Panama, for the year 2023, the execution of the reforestation plan required by the Ministry of Environment has continued, as part of the environmental compensation measures, established by approval resolution in the Environmental Impact Studies.

Specifically, during 2023, the following documents were approved by the Ministry of the Environment:

- Non-Exploitation Environmental Reforestation Plan for the Chiriquí Photovoltaic Plant (Resolution DRCH/SEFOR/007/2023), which contemplates the reforestation of 0.81 Has, through the use of the species Espavé, Zorro, Nance, María, Ciprés, Pito, Guaba Bejuco, Sigua, Avocado, Pine, Oak and Mamecillo.
- Non-Profit Environmental Reforestation Plan for Solar Generator Caldera (Resolution DRCH/SEFOR/008/2023), located in Progreso, Barú District, which includes the planting of 2,640 seedlings of the Espavé, Zorro, Nance, María, Ciprés, Pito, Guaba Bejuco, Sigua, Avocado, Pine, Oak and Mamecillo species, on a 2.37-hectare polygon, located in Jaramillo, Boquete district.
- Non-Profit Environmental Reforestation Plan for the Sol de David Electric Generation Project (Resolution DRCH/SEFOR/006/2023), located in Progreso, Barú District, which includes the planting of 600 seedlings of the Espavé, Zorro, Nance, María, Ciprés, Pito, Guaba Bejuco, Sigua, Avocado, Pine, Oak and Mamecillo species, on a 0.54-hectare polygon, located in Jaramillo, Boquete district.

Biological records in SIB

Thanks to the processes of identification of flora and fauna species by the environmental teams of the different business lines and the articulation with the Biodiversity Information System of Colombia (SIB), 31,192 biological records of more than 500 species of flora and fauna have been made, of which 477 correspond to findings of wild fauna identified by Enel Grids.

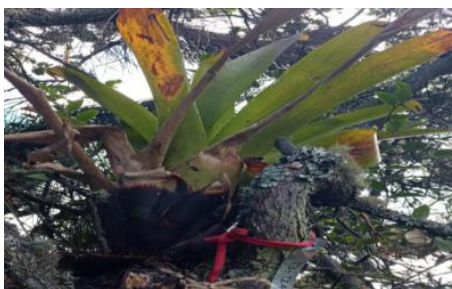
• Installation of flight diverters and wildlife protectors

In the 115kV Muña-Sauces Transmission Line Replacement Project, 122 flight diverters have been installed in two sections with a distance of 15 meters between each diverter and they have been strategically located at the intersection of the line with natural cover, bodies of water and areas of environmental interest (water reserve zones).

On the other hand, associated with the Replacement and Modernization project of the Existing Zipaquirá Ubaté Transmission Line at 115 kV, the installation of 122 flight diverters was carried out, between the months of August and September 2023.

• Rescue, transfer and relocation of epiphytes

Considering the importance and ecosystem functionality of epiphytes, within the framework of the project "Replacement and modernization of the existing Zipaquirá - Ubaté 115 kV transmission line", in the municipality of Tausa as part of the total area of the project which extends from Ubaté to Zipaquirá passing through Nemocón, twenty-seven (27) vascular bans of epiphytic and terrestrial habit were rescued, of which twenty (20) belong to the Orchidaceae family and seven (7) to the Bromeliaceae family. After the rescue and relocation of the vascular bans of epiphytic and terrestrial habit, with the purpose of evaluating the success and/or adaptation of these to their new environment, the monitoring and maintenance phase will be carried out.



ENEL towards Positive Nature or Gain in Biodiversity

During 2023, a preliminary study was carried out to establish the environmental aspects and the respective variables that must be monitored to determine the Non-Net Loss of Biodiversity with the company TERRASOS, in order to ensure that the environmental impacts of the organization in its entire area of influence and in the natural environment where the habitat are not negatively affected and, on the contrary, a Gain or contribution to Biodiversity is obtained as far as possible, reaching what is known as Positive Nature.

This work allowed to know the ecosystem characteristics of the territory where the company operates, recognition of its Biomes, species of fauna and flora with their respective level of threat declared by the IUCN (The International Union for Conservation of Nature) and analyze the company's activities to establish its relationship with these components allowing its environmental impact to be evaluated by experts in this field, to obtain as a final product, a control and monitoring scheme based on metrics of impact on biodiversity and the development of indicators to determine the loss or gain in Biodiversity, all in a deliverable called Biodiversity Monitoring and Evaluation Program.



Tree planting:

For the El Quimbo Hydroelectric Power Plant, during 2023 and in compliance with different legal obligations, forest compensation activities associated with tree planting were carried out, where approximately 85,700 trees were planted, distributed in 36 different species and belonging to the Tropical Dry Forest (B-sT) ecosystem in areas located in the municipalities of Agrado, Gigante and Altamira.

Flora and Fauna Records:

In 2023, in a joint effort with the Colombian Biodiversity Information System (Sib Colombia), we carried out 2,091 biological records corresponding to flora and fauna identification processes in the areas where we operate in Colombia. In addition, and with the support of said System, for Panama, we also registered 39 species of flora and fauna on the Global Biodiversity Information System -GBIF platform. In 2024, we will continue with our species identification processes and make the respective records to continue contributing to the protection, conservation and restoration of Biodiversity.

Biodiversity at the El Quimbo Hydroelectric Power Plant

The initiatives and programs advanced by the Company to ensure the protection and conservation of biodiversity at this generation plant during 2023 are the following:

Fish and fishery resource management program

The project is aimed at preserving the fishing resources on which the community surrounding the project depends, as well as contributing to the diversity of fish fauna. By 2023, the following activities are being developed at the El Quimbo Hydroelectric Plant:

- A total of 53 species of fish were identified thanks to monitoring carried out at 9 reservoir stations, 2 flooded systems and 13 lotic systems.
- A total of 194 individuals were captured, belonging to 11 species, three (3) families and two (2) orders (Table 1-23, annexes 1.22, 1.23 and 1.24 and annex B12_1_10) of which three (3) (*Astronotus* sp., *Coptodon rendalli* and *Oreochromis niloticus*) are of introduced origin. As in previous months, catches of the red-tailed sardine (*Astyanax* sp.) were recorded. This taxonomic entity was previously known as *Astyanax fasciatus*; however, based on what was reported by Teran et al. (2020), its status was modified since it is no longer considered a valid species for the Magdalena-Cauca macro basin; currently being *Psalidodon fasciatus*. However, and given that the type locality for this species is found in Brazilian drainages, and that no material from the Magdalena-Cauca macro basin was included in the study, it is considered prudent to maintain the genus *Astyanax* (valid for the northern part of South America) with the uncertainty of the species.

Ecological restoration program

- 818,328 trees of 63 native tropical dry forest species have been propagated between 2014 and 2023.
- We continue working with the three (3) local community nurseries which are located in the municipalities of El Agrado, Garzón and Gigante.
- 605,450 trees have been planted in areas undergoing ecological restoration.

Dissemination, articulation and social appropriation of knowledge

A total of 617 visitors were received in 2023, for a total of 283 visits and 4,067 visitors since the pilot phase (2014).

Consolidation of the Attalea Tropical Dry Forest Research Center

As part of the activities for the consolidation of the Research Center, the project Strengthening restoration processes in dry forest distribution areas in the geographic valley of the Magdalena River, considering ecological bases and community science, was completed. It was approved by the Ministry of Science, Technology and Innovation to obtain tax benefits. The first execution report was presented.

In addition, support was provided for two new degree projects for a total of 47 investigations developed by 59 undergraduate, master's and doctoral students related to the tropical dry forest.

Management of vegetation cover and terrestrial habitats

Since March 2023, Enel began the reforestation process of approximately 77.20 ha in compliance with different administrative acts, as a result of forest compensations for forest use, lifting of the ban and deregistration of the patrol zone before monitoring entities such as the Autonomous Regional Corporation of Alto Magdalena (CAM), National Environmental Licensing Authority (ANLA), Directorate of Forests, Biodiversity and Ecosystem Services (DBBBSE) of the Ministry of Environment and Sustainable Development (MADS). The planting process ended in November 2023, where the maintenance stage of the reforestation processes begins for a period of 3 years, that is, this phase ends in November 2026.

Limnological monitoring and water quality

The limnological and water quality monitoring program was implemented at the El Quimbo Hydroelectric Power Plant, which includes the identification of the reservoir waters to evaluate the physicochemical, microbiological and hydrobiological conditions at a total of 23 points.

Community participation programs for the protection of biodiversity

Fish and fishing program

Within the framework of the Alto Magdalena Fish and Fishing Program, in 2023, the restocking of 1,365,000 fingerlings in the El Quimbo reservoir and 670,000 fingerlings of different species (capaz, bocachico, pataló and gilthead seabream) was carried out in Betania, which are in a Vulnerable (VU) and Critically Endangered status.

In this way, Enel Colombia completed 7,053,000 fish stocked in the upper basin of the Magdalena River of the bocachico, capable, dorada and pataló species, since 2019. In this way, the Company reiterates its commitment to the conservation of biodiversity and the ecosystems of the department and the country.

Species planted in El Quimbo

The Quimbo			
Bocachico	Able	Gilthead	He kicked
630,000	505,000	200,000	30,000

Species planted in Bethany

Bethany	
Able	Gilthead
270,000	400,000

The voluntary participation of the inhabitants of the different communities in the area of influence of the Quimbo and Betania Power Plants was promoted in the actions programmed as part of the repopulation activities plan; this with the aim of creating awareness and a sense of belonging, both with the execution of the project, and in relation to the importance of this activity as a mechanism for the management and conservation of fish and fishing resources.



- Guavio protected area:** Within the framework of the agreement signed to join forces with the Guavio Regional Autonomous Corporation - Corpoguavio in the declaration of 25,821 hectares of the Los Farallones Integrated Management District (DMI) in the municipalities of Ubalá, Gachalá and Medina, Enel provided support for the study that ended in 2023 and said study was sent to the Alexander Von Humboldt Institute for approval and to proceed with the declaration of this DMI. The above as a legal mechanism for the protection and conservation of these types of areas that have a high wealth in biodiversity and in the provision of ecosystem services.
- Central Guavio biodiversity projects:** The Fauna and Flora of the Guavio Hydroelectric Power Plant was characterized, where priority species for conservation were identified, as well as the perception of said Biodiversity by the local community, for which reason, the pilot implementation of the Biodiversity Book is developed, which seeks to be a source of consultation, on the spatialization in a Geographic Information System - GIS - of the present biodiversity of the area of influence of the Guavio Power Plant, likewise the location of 57 species of fauna and flora that have been identified within the framework of the Biodiversity Studies, carried out with Fundación Humedales and Fundación Ingenial, by means of photographic registration of camera traps.

Within the framework of the agreement with the Regional Autonomous Corporation of Guavio - Corpoguavio to manage negative interactions and promote coexistence between wildlife and humans, the design of chicken coops and stables began, where it is intended to protect people and domestic fauna of the communities in the area of influence from the wildlife that surrounds them.

Guide for the Identification of Birds of the Gachalá Municipalities and the Mámbita inspection of the Guavio Central

In 2023, two guides were prepared for the Identification of Birds, one for the inspection of Mámbita, in the municipality of Ubalá sector B and another for the municipality of Gachalá, the results are described below:

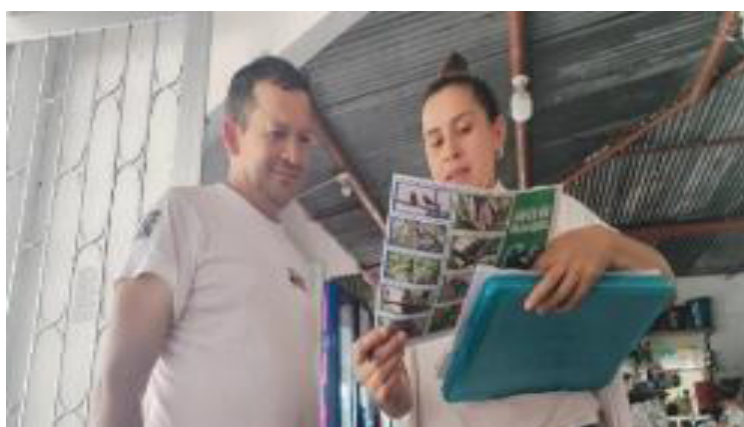
- (1) The **"Guide to the Identification of Birds in Mámbita"**: its objective is to promote knowledge and protection of birds in this locality. It encourages the observation and protection of birds in the community, since they play a crucial role both in ecosystems and for humans.

The guide is the result of a biodiversity study, carried out with the support of the Guavio Regional Autonomous Corporation – Corpoguavio in the Mámbita inspection and ornithologists, with the aim of developing and understanding the natural wealth of the region, which is an irreplaceable treasure that must be recognized, valued and cared for by all.

In the Mámbita inspection, in the municipality of Ubalá sector B, more than 300 species of birds have been recorded, making it one of the most important areas for this biological group in the department of Cundinamarca. Given its biological importance and its value as an invaluable heritage, both this area and the nearby areas must be preserved. A total of 20 identified species have been recorded for this guide.

- (2) The **"Guide for the Identification of Birds of Gachalá"**: promotes knowledge of birds to encourage their protection, since they play an important role in ecosystems and for human beings.

In the municipality of Gachalá there are around 172 species of birds, including the Crested Eagle (*Spizaetus isidori*) in danger of extinction; and the White-crowned Tanager (*Sericossypha albocristata*) and the Andean Condor (*Vultur gryphus*) as vulnerable species. The anthropic pressure due to logging, burning and agricultural expansion seriously affects their habitat and therefore the bird populations. That is why it is important to know the guide in which the identification of a total of 20 species of the region is found.



Bird guide of the Betania Reservoir produced by the Global Big Day – GBD 2023 in the municipality of Yaguará.

It is important to highlight that Colombia is the country with the largest number of bird species in relation to its surface area and has been the protagonist of the Global Big Day, which is the largest birdwatching event of the year, at the annual citizen science event; For this reason, from the Environmental Education Program of the Betania Generating Plant and as a pedagogical strategy to promote in the community the recognition of the biodiversity of birds of this tropical dry forest ecosystem, the linkage was carried out on May 13, 2023, with the participation of 20 people in the Global Big Day, during which it was possible to identify, investigate and characterize 33 species, representative of the area of influence of the Betania reservoir in the municipality of Yaguará, department of Huila.

Among the main actors, there was a link and coordination with territorial entities such as the municipal mayor's office of Yaguará, the Autonomous Regional Corporation of Alto Magdalena – CAM, the Educational Institution, Artisanal Fishermen, the Community Action Board and Environmental and Community Leaders of the municipality of Yaguará. As a result of this event, the Betania Bird Guide was developed, designed, produced, delivered and socialized, in which the 33 species identified during the Global Big Day event were captured.



The purpose of this bird guide was to promote knowledge of the region's birdlife in the communities of the Betania Direct Influence Area (AID), thus promoting their preservation, allowing them to perceive and visualize the world and the immediate environment around them, so that they can contribute to their appreciation and care, not only of the birds, but of the natural resources.

This educational tool also encourages the promotion of community actions for the recognition of the region's biodiversity and therefore the empowerment of the community over its natural environment, being more aware of the importance of these species in ecosystems and their balance.

Biodiversity projects Reforestation Quimbo hydroelectric power plant

For the El Quimbo Hydroelectric Power Plant, during 2023 and in compliance with different legal obligations, reforestation activities associated with the planting of native trees were carried out, where approximately 85,700 trees distributed in 36 different species and belonging to the Tropical Dry Forest (B-sT) ecosystem were established in areas located in the municipalities of Agrado, Gigante and Altamira.

Ecological restoration program

- 818,328 trees of 63 native tropical dry forest species have been propagated between 2014 and 2023.
- We continue working with the three (3) local community nurseries which are located in the municipalities of El Agrado, Garzón and Gigante.
- 605,450 trees have been planted in areas undergoing ecological restoration.

Bogotá River Power Stations

Guide to the Identification of the Birds of San Antonio del Tequendama

The guide for the identification of the Birds of San Antonio del Tequendama is the product of the activities developed within the Biodiversity Strategy of the Environmental Education Program of the CASALACO Chain in the period 2023. Its construction was with the support and joint work of the municipal administration of San Antonio del Tequendama and the community of the area of influence that proposed to identify and register the birds of the region for the production of the fourth volume of the guide for the identification of birds. A total of 18 identified species are found in the guides.

It is worth noting that the municipality of San Antonio del Tequendama, with a wide altitudinal range between 1,100 meters above sea level and 2,400 meters above sea level, has a great diversity of micro ecosystems which make up this large mountain complex that contributes to the diversity of fauna that lives among the forests, grasslands and wetlands that make up a landscape due to the melodies that can be heard by its high presence and variety of birds.

This special edition illustrated bird guide presents the region's flagship bird, the "Royal Tanager", with information on its natural history, characteristics and location, giving an account of the morphological peculiarities of the species, its nest, offspring and habitat. This bird has inspired the community of the municipality, as a symbol of royalty, brilliance, peace, wisdom, happiness and unity, which has motivated the community to carry out a work of communal muralism, capturing it on the walls of schools and parks, an activity that has woven bonds of solidarity and teamwork to safeguard the birdlife wealth of this territory.

This citizen science process has significantly promoted the interest of communities in the knowledge and protection of ecosystems and the Biodiversity present in them, which is why this product has been one of the most relevant results within the Environmental Education Program, since it has not only promoted knowledge and attitudes, but also constitutes an element of socio-environmental transformation, which has built other imaginings and perceptions of the community regarding its territory.



Illustrated Guide to the Study of Butterflies in the Piedra Rajada Agroecological Reserve (San Antonio del Tequendama)

The illustrated guide to butterflies in San Antonio del Tequendama, had the participation of ninth grade students from the Departmental Educational Institution of San Antonio del Tequendama. This project was possible thanks to the participation of the municipal mayor's office, the Secretariat of Rural Economic Development and Environment, the educational institution and the Environmental Education Program of Enel Río Bogotá Cadena Casalaco,

The published field guide includes 23 species of diurnal butterflies. In Colombia there are more than 3,700 species of butterflies that play a crucial role in the ecosystem as pollinators and food sources for birds, amphibians and reptiles. These colorful creatures also act as bioindicators of ecosystem health, being sensitive to environmental changes.

With the aim of raising awareness and preserving biodiversity for future generations, an illustrated guide to butterflies in San Antonio del Tequendama was created. It was born from an initiative of the students of the San Antonio del Tequendama Departmental Educational Institution and in conjunction with the municipal administration of San Antonio del Tequendama and the Piedra Rajada and La Nueva Rambla ecological properties. The biodiversity study was carried out on insects (Lepidoptera (order Lepidoptera)), which are the third most diverse group of insects.

Through the participatory science methodology, which is a way of producing and acquiring new scientific knowledge through a structured project of collective, participatory and open research. Driven by different types of actors in favor of the development and knowledge of a common project, thanks to this type of methodology, collaboration between researchers and communities has increased. Some of the challenges for continuing to advance are the availability of open data, the creation of comprehensive knowledge management models and the transition from specific projects to long-term processes.

Taking into account that insects (Lepidoptera (order Lepidoptera)) are bioindicators to evaluate or observe the state of the ecosystem. Changes in their diversity or population may reflect the existence or increase of pollution or any other factor that may damage the balance of the natural ecosystem. The decision to study these insects is made since they are very sensitive to environmental changes and the inventory of their communities is a valid tool to know the state of conservation or alteration of their habitat.

Guide to the Identification of Birds in the Municipality of El Colegio

The municipality of El Colegio is a privileged territory within the Bogotá River basin, with natural elements of dry forests in its lower areas, and cloud forests in the higher areas. These characteristics allow us to find a great diversity of birds in this majestic territory, which have identified different types of habitats in the forests and landscapes of this municipality.



For this reason, the Municipal Administration, with the Aviexploradores group, and together with the coordination of the Bogota Ornithology Association and the Enel Environmental Education Program, took the initiative to produce this first edition of the Guide for the Identification of Birds in the municipality of El Colegio. Its main objective is to promote knowledge about local Avifauna, as well as to encourage communities to study and conserve them. This leads to a transformation of their life projects and thus promote environmental sustainability in their territory.

The guide contains a total of 30 identified species, 3 of which have high conservation value due to their restricted distribution, such as the Magdalena Fruiteater (*Euphonia concinna*), the Blue-fronted Amazilia (*Amazilia cyanifrons*) and the Colombian Guacharaca (*Ortalis columbiana*).

The process of materializing the communication piece of Aves started with the articulation with the municipal Administration, specifically with the secretary of tourism, sport and culture and its group Aviexploradores, the group Pajareros del Tequendama and the Environmental Education Program, which bring together amateurs and experts in the recognition, study and observation of wild birds in the municipality. Initially, the activities were aimed at organizing the development of the Global Big Day, where more than 30 species were recorded. Likewise, with the group Pajareros, whose members are inhabitants of the Marsella, Paraíso, Helechos and Antioquia areas, training and formation sessions were held, and later reconnaissance outings, where more than 45 species were identified and a relevant route within the area. Finally, from the photographic bank of some birdwatchers from the two groups, a first list of the species that were collectively considered the most relevant was compiled. In this way, the necessary inputs were prepared and built for the materialization of this first volume of Birds of the municipality of El Colegio, Cundinamarca.



Guide to the Identification of Birds of the Municipality of Granada

In the municipality of Granada, during the 2023 period, the process built in the 2022 period was continued, with training and capacity building actions, as well as the socialization and delivery of the communication piece "Birds of the municipality of Granada". In this way, the opportunity was given for other actors in the municipality to get involved and participate in the protection actions of this biological group and thus be able to consolidate a first fully illustrated volume for its inhabitants.

Each artistic piece was created from a process of learning and strengthening different drawing techniques and handling of mixtures and colors during different work sessions that allowed the consolidation of more than 40 artistic pieces, created entirely by children.

This communicative piece opens the doors for other young people to get involved not only in the study of birds, but also to encourage the strengthening of other capacities of great relevance for the conservation of biodiversity.



Guide to the Identification of Birds in the Municipality of Tocancipá

This bird guide seeks to promote knowledge and appreciation of local birds, in order to encourage the conservation, protection and recovery of the ecosystems that guarantee their survival. It also invites people to take action for the sustainable use of the environment, where birds represent an invaluable potential for environmental sustainability, since they carry out pollination, seed dispersion, pest control, as well as providing beauty when seen and heard, among other benefits.

The municipality of Tocancipá – Cundinamarca belongs to the upper basin of the Bogotá River; it has ecosystems that are home to a great diversity of birds, such as the high Andean forest, riparian forest, grasslands, wetlands and urban areas. These natural and artificial environments allow for the identification of a great diversity of birds in their different habitats.

This community participatory science initiative was carried out with the support of the Municipal Administration, the Environment Secretariat, the Sugaca Avifauna Club group, the Enel Colombia Environmental Education Program, IED Técnico Industrial and the general community of the municipality of Tocancipá, where (#9) training sessions were held on topics focused on the importance of birds, biological characteristics, morphology, taxonomy, classification of birds and ecological importance, in addition (#6) bird watching days were held in defined or strategic sites in the municipality, such as the Manantial Wetland, Gone road, Bogotá river roundabout, properties near the Termozipa Central, Technical Industrial Educational Institution, training approximately 100 people between the community and students.

The result of this bird study was the characterization of 30 bird species, developing the first bird guide for the municipality of Tocancipá. On the other hand, this process allowed the formation of the Municipal Bird Observatory group, with the purpose of generating appropriation of knowledge of biodiversity in the territory. In addition, these actions contribute to the fulfillment of the Sustainable Development Goals 2030.

Fauna Inventory of Cartagena Thermal Power Plant.

During 2023, at the Cartagena thermal power plant, an inventory of fauna was carried out in order to establish its presence in the area, as well as to guarantee its preservation by disseminating the results to the community and its own staff. The results obtained from the inventory carried out are listed below:

Amphibians

The family with the highest number of individuals observed was Leptodactylidae (24), followed by Hylidae with (1). Regarding the abundance of individuals per species, the best represented taxon was the toad *Engystomops pustulosus* with 21 individuals (84% of the total recorded) and followed by the species *Leptodactylus fragilis* with 3 individuals (12%) and *Boana pugnax* with 1 individual (4%).

Reptiles

The families with the highest number of individuals observed were Iguanidae and Sphaerodactylidae with 12 individuals and Gekkonidae with eight (8).

Birdlife

Of the families recorded in the field, it was found that the largest number are related to the Tyrannidae family (flycatchers) with a total of nine (9) species and 121 individuals. For the Thraupidae (tanagers) and Ardeidae (herons) families, six (6) species were recorded each with 85 and 13 individuals respectively, followed by the Troglodytidae family, four (4) species and 43 individuals, in order, from the Falconidae family, which reported three (3) species and 34 individuals.

The families Trochilidae (hummingbirds), Picidae (woodpeckers), Furnariidae (creepers and ovenbirds), Parulidae (warblers), Accipitridae (hawks and eagles), Columbiade (pigeons), Icteridae (orioles), Psittacidae (parrots and macaws) and Cathartidae (vultures and vultures) were represented by two species.

Photographs of recorded bird species



According to the applied methodologies, a total of 29 individuals were recorded, belonging to five (5) species, four (4) families and three (3) orders.

Epiphyte Management at Guavio Hydroelectric Power Plant

At the El Guavio Hydroelectric Power Plant, committed to protecting the flora present in the area, through the epiphyte rescue and relocation project, a total of 3,050 individuals between bromeliads and orchids have been rescued, which have been guaranteed the adaptation process in a temporary nursery, where the necessary care and maintenance are carried out to later be transferred to selected hosts where continuous monitoring and maintenance is carried out to guarantee their survival and propagation.

These measures seek to mitigate the impact on species of national importance, since they perform different functions such as soil conservation, being a home for other species, such as insects, and regulating the microclimate, among others.



| Biodiversity in Central America

For Central America

The following activities are included within the framework of biodiversity:

Guatemala

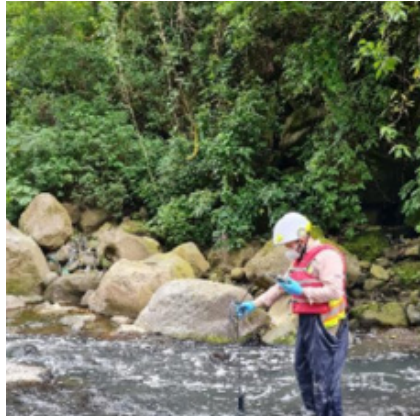
Aquatic biology and terrestrial biology monitoring:

At all the Guatemalan Power Plants, semi-annual monitoring of terrestrial and aquatic biology is carried out, which includes the characterization of the Fauna and Flora of each plant, where priority species for conservation are identified, as well as the general health status of each habitat. These activities are part of the environmental commitments acquired for each of the Power Plants, and are an important source of information regarding the biodiversity of each site.

It is important to mention that this collection of biological information is a method that allows us to understand the dynamics of the ecosystems of the Power Plants in Guatemala, specifically the flora and fauna populations that exist there. Biological monitoring is an essential tool to understand and guarantee the conservation, management and sustainable use of biodiversity and natural resources. That is why, in the Power Plants in Guatemala, two biological monitoring sessions are carried out annually; one during the dry season and another during the rainy season, with the purpose of understanding the patterns and trends of the flora and fauna populations over time.

Below is a breakdown of the number of species sighted during monitoring events during the dry and rainy seasons:

PROJECT	NO. STATIONS	DRY SEASON SPECIES				RAINY SEASON SPECIES				TOTAL SPECIES
		Mammals	Birds	Herpetofauna	Flora	Mammals	Birds	Herpetofauna	Flora	
CANADA - MONTE CRISTO	4	8	47	7	93	7	52	5	69	288
MATANZAS - S.A.N ISIDRO	6	6	48	8	85	6	50	8	56	267
OLD STICK	6	4	47	2	138	5	61	3	113	373



Panama

Protected Areas

In 2023, Enel has continued to support the management of the Fortuna Forest Reserve, which was created by Executive Decree No. 68 on September 21, 1976. The Reserve has an area of 19,500 hectares, including the buffer zone (500 ha), in which Enel has continuously been developing monitoring, follow-up and surveillance activities for the Reserve. In this regard, a total of 261 territorial surveillance and monitoring tours and 152 forest surveillance and supervision tours have been carried out in 2023. Likewise, through the waste collection service contractor, by the end of 2023, 8,472 kg of solid waste dumped on the road that passes through the Fortuna Forest Reserve were collected and disposed of.

Collection of solid waste dumped on the road in the Fortuna Forest Reserve.



Views of forest and territorial routes.



Likewise, the reforestation plan required by the Ministry of the Environment has continued to be implemented as part of the environmental compensation measures established by approval resolution in the Environmental Impact Studies.

Specifically, during 2023, the following documents were approved by the Ministry of the Environment:

- Non-Exploitation Environmental Reforestation Plan for the Chiriquí Photovoltaic Plant (Resolution DRCH/SEFOR/007/2023), which contemplates the reforestation of 0.81 Has, through the use of the species Espavé, Zorro, Nance, María, Ciprés, Pito, Guaba Bejuco, Sigua, Avocado, Pine, Oak and Mamecillo.
- Non-Profit Environmental Reforestation Plan for Solar Generator Caldera (Resolution DRCH/SEFOR/008/2023), located in Progreso, Barú District, which includes the planting of 2,640 seedlings of the Espavé, Zorro, Nance, María, Ciprés, Pito, Guaba Bejuco, Sigua, Avocado, Pine, Oak and Mamecillo species, on a 2.37-hectare polygon, located in Jaramillo, Boquete district.
- Non-Profit Environmental Reforestation Plan for the Sol de David Electric Generation Project (Resolution DRCH/SEFOR/006/2023), located in Progreso, Barú District, which includes the planting of 600 seedlings of the Espavé, Zorro, Nance, María, Ciprés, Pito, Guaba Bejuco, Sigua, Avocado, Pine, Oak and Mamecillo species, on a 0.54-hectare polygon, located in Jaramillo, Boquete district.



| Implementation of the Reforestation Plan for Solar Plants in Panama

Conservation of ecosystems

Projects under construction

In the event of impacts arising from the construction of projects, works or activities that are subject to environmental licensing processes, permits or authorizations for sole use of natural forests, temporary or permanent subtractions of national or regional forest reserves due to change in land use, a compensation process of the biotic component (fauna, flora, vegetation cover and landscape context) must be carried out, which is normally called a Compensation Plan, within the management and control instruments known as Environmental Licenses.

On the other hand, it is important to mention that the definition of the Biotic Component Compensation Plan is an interdisciplinary issue that comprises an important value chain involving aspects ranging from the definition of the strategy, negotiation and approval of the plan, through the estimation of the costs for the implementation, as well as the required properties, strategies and/or projects through which said implementation is materialized, the execution of the plan itself and finally the maintenance of the areas subject to compensation and in which different actors (Environmental, Social Authorities, among others) and areas within Enel participate.

Currently, work is underway to build three photovoltaic parks in Colombia, distributed as follows:

- Foundation (Magdalena)
- Guayepo I&II (Atlantic)
- The Hill (Cesar)
- El Paso Extension (Cesar)

All projects are currently subject to Environmental Licenses granted by the respective environmental authorities, which identify vegetation covers that are subject to conservation and preservation and that must be compensated.

Biotic component compensation plans

Through Resolution 1517 of August 31, 2012, the Ministry of Environment and Sustainable Development adopted the Manual for the Allocation of Compensations for Loss of Biodiversity. However, based on the lessons learned and with the support of the National Environmental Licensing Authority, the Alexander von Humboldt Biological Resources Research Institute (IavH), IDEAM, regional environmental and sustainable development authorities - CARS, TNC, among others, the update of the Manual of Environmental Compensations of the Biotic Component was adopted through Resolution 0256 of February 22, 2018.

Following this update, Enel Colombia has made the various proposals established in the specific chapters of the environmental impact studies presented to the environmental authorities, which contain compensation plans for the related projects that are currently under construction.

According to the factors used in the compensation exercises of the biotic component and the areas affected by the projects that are in the construction phase by Enel, it is estimated that 1,551.49 hectares (Ha) will be compensated, which will compensate for the impacts caused by the intervention of the covers in the different areas in which the projects are divided (Park, Line and Elevating Substation), and which are broken down by project below:

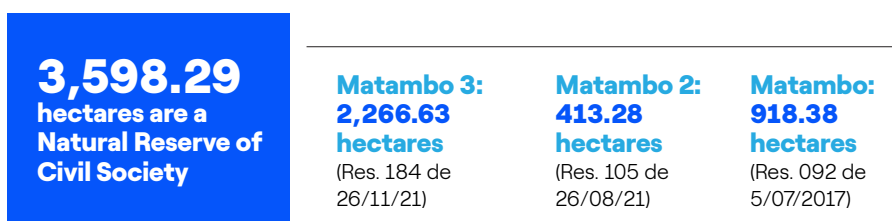


These processes are in the analysis phase and the beginning of the implementation of actions established in accordance with the schedules presented within the compensation plans for each case and which are being coordinated with four different regional autonomous corporations (CORPOCES.A.R, CORPAMAG, CORPOGUAJIRA and CRA), as well as with the ANLA.

Protection of ecosystems in power plants

Protected areas

By Resolution No. 184 of November 26, 2021, the Ministry of Environment and Sustainable Development (MADS) and National Natural Parks of Colombia registered an area of **2,266.63 hectares called Matambo 3** as a Civil Society Natural Reserve.



This is the largest Civil Society Nature Reserve in the Tropical Dry Forest ecosystem of the Huila department and the second in Colombia, as well as the largest area in the process of ecological restoration in the country.

For the El Quimbo Hydroelectric Power Plant, since March 2023 ENEL implemented the development of the Reforestation Management and Establishment Plan in order to comply with different administrative acts that imposed the obligation to compensate through reforestation activities the authorization of forest use permits, lifting of the ban and deregulation of the patrol area, this is how the implementation of 77.2 ha began, which were distributed as follows:

Property	Ownership	Area to be compensated	Current status
Balseadero Sector	ENEL COLOMBIA	53.37 ha	Maintenance
The Pomal	ENEL COLOMBIA	2.98 ha	Maintenance
4658-WHO	ENEL COLOMBIA	13.80 ha	Maintenance
Normal Superior	ENEL COLOMBIA	7.40 ha	Maintenance

ACTIONS WITH COMMUNITIES IN THE AREAS OF INFLUENCE OF OUR PROJECTS AIMED AT PROMOTING FOOD SECURITY

Quality characterization of honey produced in the area of influence of the El Quimbo Hydroelectric Plant

The area of influence of the El Quimbo Hydroelectric Power Plant is home to countless animal and plant species that live together in harmony. All this biodiversity that the area has is of utmost importance for the ecosystem balance since it will generate environmental benefits that will positively impact the area of influence of the generating plant.

By 2023, through inter-institutional coordination actions, the ENEL Environmental Education Project in collaboration with the National Learning Service SENA, the beekeeper’s association ASOAPIS and the Universidad Surcolombiana – Garzón campus, developed the second biodiversity study called: “Quality characterization of honey produced in the Area of Influence of the El Quimbo Hydroelectric Power Plant”.

The topic and target population with which the research was intended to be carried out were initially identified. Following this action, a schedule of activities to be carried out was drawn up and shared through face-to-face meetings with those involved in the 6 municipalities in the area of influence of the Quimbo plant.

A physicochemical and sensory characterization of the quality of the product from the municipalities of Agrado, Garzón, Paicol, Altamira, Gigante and Tesalia was carried out. 26 honey samples of 250 ml each produced by beekeepers belonging to the ASOAPIS association group were studied, and their physicochemical and organoleptic parameters were evaluated, in such a way that the results were finally obtained to be published in a booklet that was disseminated to the different socio-environmental actors who benefited from the El Quimbo project.

The Quimbo Environmental Education team will continue to develop suitable spaces that contribute to research, obtaining positive results that generate environmental awareness in favor of the protection and conservation of the ecosystems present in the area of influence of the Central; and in turn, generating spaces for articulation with institutions and organizations present in the territory, strengthening the dissemination of key knowledge, managing to foster awareness and collective commitment to improve the quality of this important product, promoting consumption and support for beekeepers in the department of Huila.



Family and community gardens in the Pagua chain

Within the framework of the results obtained from the socio-environmental mapping process, one of the relevant topics to address with the communities was food security, since it constituted a transversal axis in which other socio-environmental dynamics were involved. Thus, during the 2023 period, the environmental education program developed a training and education program, which included the installation of a series of family and community gardens, as well as the development of theoretical-practical training and education workshops, in which topics of agroecology and permaculture would be addressed, which were aimed at strengthening community actions associated with their food security processes. The topics of the workshops were about composting, biopreparations, soil management, biological control, efficient microorganisms, among others of relevance and interest to the beneficiaries.

In the municipalities of Granada and El Colegio, 87 home gardens, 7 school gardens in 4 educational institutions and 7 community gardens were built in 22 villages; 280 training sessions were also held for the establishment and management of gardens and for strengthening the process of food security and sovereignty for 626 families.

“Edible forest” orchards in the Casalaco chain of the municipalities of San Antonio and Soacha

The Huertas Caseras- Bosques Comestibles project set itself the goal of strengthening the processes associated with food sovereignty and autonomy of the communities that are part of the area of influence of the CASALACO Hydroelectric generation chain, from a transitional approach towards sustainability and management in the face of climate change and the protection of local biodiversity. The activities developed and proposed by the Huertas Caseras- Bosques Comestibles project in recent years is of vital importance, which is why a large number of community meetings have been held to gather knowledge from the region and, most importantly, to foster social cohesion.

The project seeks to strengthen food security and sovereignty in the communities in the area of influence of the municipalities of San Antonio del Tequendama, Soacha and El Colegio, through the implementation of food production systems using agroecological techniques. In this sense, different practices have been promoted, ranging from the conservation and efficient use of energy, water and soil, the proper use of waste, the application of biological products, the redefinition of native and Creole varieties and ancestral knowledge, as well as adaptation to climate change, among other important topics.

Thus, Bosques Edibles has created living learning scenarios that promote participation and the construction of knowledge about food and respect for life, through participatory workshops that have promoted collective work, respect and tolerance among its participants and beneficiaries. In this way, not only technical capacities have been strengthened but also social and coexistence capacities.

In terms of climate change mitigation, we highlight the reduction in the carbon footprint that these communities have achieved, since the food they consume no longer has to travel long distances to reach their tables, nor do they have to travel constantly to find it.

The socio-environmental impacts and results have been very significant, since, through the development of workshops and different meeting spaces, the construction of knowledge contextualized to the daily life and reality of the communities that inhabit this territory has been promoted. The peasant culture has been strengthened and redefined in young people, children and adults, who have seen the importance of having the possibility of producing their own food, improving their nutrition, as well as having the possibility of generating some economic surplus that can be reflected in a culture of savings or association.

A total of 193 gardens have been built with a distribution by municipality as follows: Soacha (56 gardens), San Antonio del Tequendama (117 gardens) and El Colegio (20 gardens). Of these, 7 are school gardens in 3 Departmental Educational Institutions, 2 gardens in Ecological Groups, 184 families from 18 Community Action Boards; the communities have participated in the environmental education program in 10 markets in the municipality of San Antonio del Tequendama, and 105 training sessions have been held for the communities on topics related to permaculture and agroecology.



Eco projects in the municipalities of Central Guavio

By 2023, the Environmental Education Program continued with the development of the Eco projects where there were 45 families, of which 12 benefited from chickens in the happy chicken project and 33 families with home gardens, within this program, support and training were carried out with topics of (land adaptation, planting, biological pest control, preparation of organic fertilizer, care of poultry), this in order to strengthen knowledge, increase production and ensure that they are of good nutritional quality, in the same way they are supported with inputs (plastic mesh, wooden boxes, shade netting, plastic, seeds and/or vegetable plants, forage plants, laying hens and manure).

The Eco projects have been carried out in the municipalities of Gachalá, Gama and Ubalá A and B, in 21 villages. The communities have participated in 4 farmers' markets, where 79 people directly participated, visiting Enel's stands, in the company of the Environmental Education program.

In 2023, 295 training sessions were held to advise and strengthen community gardens as a result of the management of this project.

Environmental education and awareness program in educational institutions

The Environmental Education Program carries out a process of theoretical and practical workshops in educational institutions located within the area of influence of the Renewable Generation Plants of Huila, Cundinamarca and the Termozipa Thermal Plant, which are linked with the Institutional Educational Projects (PEI) of the educational centers, which promote the analysis and understanding of local, regional and national environmental problems and potential, and which generate spaces for participation to implement solutions in accordance with the natural and sociocultural dynamics of the territories within the framework of the PRAE. Likewise, environmental celebrations are held, the objective of which is to raise awareness among students and the educational community about the importance of preventing, stopping and reversing the degradation of natural spaces as a way of confronting climate change, as well as the importance of conserving nature and intensifying attention and actions aimed at the conservation of ecosystems to guarantee lasting protection of the planet and natural resources.

From the environmental education program, they carry out annual training sessions with students for each Educational Institution and some of its rural headquarters that are part of the areas of influence, activities that are playful, practical and participatory, promoting recognition of the environment of the educational institution and the territory, fostering responsibility and commitment to environmental conservation.

For the period of 2023, work was carried out in a coordinated manner with 22 Departmental or Principal Educational Institutions and 49 rural headquarters in 30 municipalities in the departments of Huila and Cundinamarca.

The following were achieved as a result of the activities carried out in the institutions in the areas of influence:

- 345 sessions with teachers and students for construction, in 22 Educational Institutions for their structuring, development of the PRAE and their articulation with the Environmental Education actions for each Educational Institution with an attendance of 2,737 people from the educational community.

- 49 school environmental projects of ecological and sustainable interest were defined and developed in the IE in the area of influence of the power plants. All the necessary resources for their implementation were provided.
- 323 annual training sessions were held; as a result of these workshops, one (1) school environmental project of interest, ecological and sustainable, was defined and developed per educational institution.
- 470 annual training sessions were held with students for each Educational Institution, of a playful, practical and participatory nature, within the framework of a school environmental project of interest, ecological and sustainable by educational institution for its monitoring and implementation, for a total of 23 projects
- 8 environmental celebrations were held in 118 days or events to celebrate environmental commemorative dates for each of the educational institutions in the areas of influence per year with a participation of 2,568
- 6 regional meetings on Environmental Education were held as a closing activity for the actions of the contract for the year with all Educational Institutions with a total participation of 171.

Through these activities, they were informed about topics such as installation of drip irrigation systems and maintenance of home gardens, food safety, fertilization methodologies, separation at source Res. 2184 of 2019, circular economy, criteria for selecting crops and types of sowing, Importance and types of irrigation systems, recovery of ravines, beautification and protection of the environment, school nurseries, ecological trails, compost plants, medicinal plants, recycling and environmental culture. The celebrations of environmental dates were: Bogotá River Day, Mother Earth Day, Biodiversity Day, Wild Bird Day, Indigenous Peoples Day, Water Day, Tree Day and Environment Day.

Waste work with the communities in the Guavio area of influence

Training sessions were held on the disposal of recyclable materials at home, and this material was collected on weekly Mondays. This material goes through a classification, compaction and storage process for later sale.

- **Recyclable Material**

During 2023, the following recyclable materials were collected:

MATERIAL	QUANTITY (KG)
Cardboard	1,486
Paper	904
Glass	879
Plastic	906
Metal	797
Useless	532
TOTAL *	5,504

*The sale value of this material amounted to \$1,050,150 COP.

With the sale of this material, it was possible to provide financial support to the community of zone B of Ubalá, Mámbita Centro village for the development of different community activities carried out by the president of the Community Action Board of this village, namely:

- Refreshments for San Isidro parish
- Appliance Raffle for Recycling Families
- Support for the transport of sports equipment from Santa Maria to Mámbita
- Chainsaw and scythe days and refreshments for cleaning day at Health Center
- Cleaning day for livestock corral and distribution of refreshments
- I pay rent for a "cartcher" to wash the fields in the main park
- Dish soap delivered to families who recycle in Campo Alegre
- Donation of money for Christmas figures in the main park

- **Organic Waste Casino**

For organic recyclable material, a total of 9,095 kg was collected throughout the year, which after the due process in the composter is packed and donated to the Educational Institutions and beneficiaries of the Ecoprojects.



Sowing unites us – Enel Grids

Since 2007, within the framework of our commitment to sustainability, we have planted and preserved more than 80,000 trees. This initiative not only seeks to strengthen our commitment to conservation, but also to preserve the vital habitat for wildlife in our area of influence.

In 2023, we have taken a further step towards carbon neutrality, incorporating 1,000 trees as voluntary offsets in our Renace Forest. We have also planted 1,200 trees as mandatory offsets for the maintenance and modernization activities of our infrastructure. This effort is an integral part of our strategy to reduce and offset our carbon footprint, thus promoting a more environmentally friendly business model aligned with sustainability principles. We are proud to actively contribute to the regeneration of the ecosystem and continue to lead responsibly towards a more sustainable future.



Enel X and Market planting program

As a result of the management of WEEE (Waste Electrical and Electronic Equipment) waste carried out during the years 2021 and 2022 with direct company personnel, 4,457 kg of waste were valued and delivered to the strategic ally and waste manager Lito S.A. for 1,000 trees, which were donated in the national planting in synergy with the District Secretariat of the Environment, the different business lines of Enel Colombia and the Green Points program of the Waste manager Lito S.A.

Participation in the PROREDES Program of the District Secretariat of Environment

In 2023, we contributed with the delivery of 1,000 seedlings of native species to the Environmental Restoration Center - CERESA as a contribution to the Sembratón program led by the District Secretariat of the Environment called PROREDES. This activity is part of the redemption of "GREEN POINTS" of the post-consumer program developed by LITO S.A.S., where waste electrical and electronic equipment is exchanged for trees or social works.



Mandatory compensation - Regional Autonomous Corporation of Guavio (CORPOGUAVIO)

During 2023, 515 individuals were planted, with the establishment of the species Corono (*Xylosma spiculiferum*), Aliso (*Alnus acuminata*), Cucharo (*Myrsine guianensis*), Arrayan (*Myrcianthes leucoxylla*), Hayuelo (*Dodonaea viscosa*), Roble (*Quercus humboldtii*), and Ciró (*Baccharis macrantha*), in the Trinidad village, in the municipality of Guasca- Cundinamarca; Additionally, as part of the maintenance activities of the plantings carried out in 2022, brushing, plating, fertilization, and replanting were carried out with 113 native individuals.



Compensation Management District Secretariat of Environment (SDA)

More than \$376 million pesos were paid to the District Secretariat of the Environment for the evaluation, monitoring and compensation of activities related to the felling of trees that posed a risk to the electrical distribution infrastructure and the optimal provision of the service in Bogotá.

| Reducing pollution

Management of equipment contaminated with Polychlorinated Biphenyl – PCB

At Enel Grids, we are committed to developing the Comprehensive PCB Management strategy, within the framework of environmental legal compliance (Established by Resolution 222 of 2011, partially modified by Resolution 1741 of 2016 of the Ministry of Environment and Sustainable Development), this is how identification activities are carried out, corresponding to marking and sampling of equipment with oil content, replacement of equipment that is contaminated with PCBs and its corresponding treatment and disposal.

For the report carried out in 2023, 78% progress was recorded in the PCB identification process in equipment in Use, Disuse and Waste; during 2023, Enel Grids continued working to meet the 100% identification goal for 2024. As a result of this exercise, 99 PCB-contaminated equipment have been managed in an environmentally appropriate manner, which have been identified in 2022 and 2023.

On the other hand, in 2023, 2,552 transformers and oil-containing equipment were removed due to obsolescence, of which 82 units were contaminated with concentrations greater than 50 ppm of PCB.

Regarding the comprehensive management of contaminated equipment and waste, 47.5 tons of carcasses generated during 2022 and 2023 were decontaminated using ultrasound techniques, as well as 3.7 tons of dechlorinated oil. Thanks to this, the costs of disposal of this waste have been reduced by up to 57% compared to the value that would have been involved in its conventional treatment (export) in the country.

78% progress has been made in the identification and marking process of equipment

Of the **2,552** oil-fired equipment removed due to obsolescence or failure, **82** were found to be contaminated with PCBs

47.5 tons of carcasses decontaminated through ultrasound technique implemented by the company LITO S.A.S

3.7 tons of oil decontaminated by dechlorination



Fotografías planta de descontaminación de PCBs (LITO S.A.S)

Likewise, the Enel X and Market business line removed 13 transformers and oil-containing equipment from the public lighting infrastructure due to obsolescence, of which none of the equipment was contaminated with concentrations greater than 50 ppm of PCB.

Upcoming challenges and goals

In order to continue leveraging Biodiversity initiatives in the Company, we have defined the following challenges:

- Continue working jointly with the Environmental Authorities in the development of projects and initiatives beyond environmental compliance, contributing significantly to the conservation of the environment in which we live.
- Continue with studies related to the recognition of the natural environment of our facilities to create synergies between development and the environment.
- Strengthen the ENEL BIODIVERS.A. strategy through communication and participation of internal and external stakeholders.
- Continue researching new technologies to make the network resilient and safe for wildlife.

Carbon footprint

TCFD-Metrics

GRI 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7

The quantification of the corporate carbon footprint for the period 2023 was carried out, taking as reference the standards of the GHG Protocol, World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD).

For this purpose, the company in Colombia has considered the following emissions according to the type of scope and in accordance with the operational limits defined in the implemented methodology:

SCOPE 1	SCOPE 2	SCOPE 3
<ul style="list-style-type: none"> • Thermoelectric production (CO₂, N₂O, CH₄ and includes biomass) • Emissions from the use of fossil fuels in auxiliary engines of nuclear and renewable plants and others (CO₂, N₂O, CH₄) • Biogenic CH₄ leaks from hydroelectric basins. • SF₆ leaks in generation plants • SF₆ leaks in the network • Emissions from the use of fossil fuels in auxiliary engines in networks. (CO₂, N₂O, CH₄). • Emissions from the combustion of diesel and gasoline in vehicles in the company's fleet. (CO₂, N₂O, CH₄). 	<ul style="list-style-type: none"> • GHG emissions from consumption of electricity purchased from the grid - Power Plants • GHG emissions from consumption of electricity purchased from the grid - Real Estate • GHG emissions from energy dissipation due to technical losses in the distribution network • GHG emissions from energy dissipation due to technical losses in the grid - Power Plants - Real Estate 	<ul style="list-style-type: none"> • Purchases of goods and services (category 1) • Other fuel and energy activities - GHG emissions from natural gas extraction and gas transportation (category 3.A) • Other fuel and energy activities - GHG emissions from transportation of fuels, oil and biomass (category 3.A). • Upstream Transportation and Distribution - Emissions from transportation of raw materials and waste (category 4). • Use of product sold - GHG emissions from the use of gas sold to end customers (retail market) (Category 11)

Thus, the total emissions of Greenhouse Gases - GHG for each of the scopes are presented below:

Total GHG emissions Colombia [ton CO₂-eq/year]

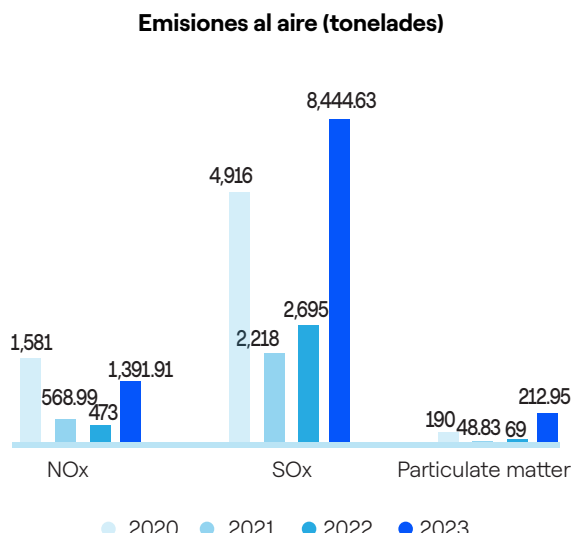
Scope	2022	2023
Scope 1	366,009	1,049,424
Scope 2	38,015	24,526
Scope 3	820,416	707,340

In 2023, during the operation of thermal power plants, 919,416 tons of CO₂ (scope 1) were generated, 348% more than the previous year due to the increase in the operation of the power plant for energy generation and therefore the consumption of fuel and coal. This means that the intensity of emissions generated for each MWh of energy produced is 1,190 kg CO₂. Thus, the efficiency indicator increased compared to the previous year.

Likewise, monitoring was carried out on the air quality emissions of NOx, SOx and particulate matter generated as a result of the operation of the Termostiza and Cartagena thermal power plants and the air quality in their surroundings, always guaranteeing environmental compliance through projects such as:

- Monitoring at the Paraíso Power Plant on the Bogotá River for H2S emissions, which are the result of poor water quality
- Implementation and operation of low NOx burners
- Permanent control and monitoring of critical combustion variables
- Construction of wind protection barrier in coal yard
- Monitoring and control of fuel quality

Como avance de los objetivos de la compañía en la descarbonización de los procesos de generación, durante el 2023 se realizó la venta de la Central Térmica de Cartagena, con lo cual se reducirá las emisiones cerca del 9%.



As a step forward in the company's objectives of decarbonizing generation processes, the Cartagena Thermal Power Plant was sold in 2023, which will reduce emissions by around 9%.

For Central America

For the Central American countries, the criteria were considered in the different scopes for GHG emissions:

Total GHG emissions Costa Rica [ton CO₂-eq/year]

Scope	2022	2023
Scope 1	396	391
Scope 2	0,64	6
Scope 3	443,111	1,459

Total GHG emissions Guatemala [ton CO₂-eq/year]

Scope	2022	2023
Scope 1	460	398
Scope 2	2,429	783
Scope 3	443,112	4,304

Total GHG emissions Panama [ton CO₂-eq/year]

Scope	2022	2023
Scope 1	5,351	5,335
Scope 2	63	57
Scope 3	443,111	29,861

During 2023, the company Enel Fortuna, S.A., has continued the process of implementing the Reduce Your Corporate Carbon Footprint Program, in its initial phase of quantification and inventory of Greenhouse Gases. In this regard, the services of a consulting firm were contracted, with the aim of certifying the company in the first phase of the Program. The inventory included the company's offices and industrial areas located in Gualaca, Chiriquí Province, in Panama. For this, the consulting firm used the Operational Control strategy established by the Reduce Your Carbon Footprint Program, where direct and indirect emissions of Scope 1 and Scope 2 were considered.

Mitigation and compensation

Below we list the initiatives worked on during 2023 to mitigate and offset our CO₂ emissions, tackling climate change:

- **SF6 Management:** During 2023, the identification of critical power equipment continued, in order to schedule maintenance or modernization actions for facilities, minimizing the number of leaks. Likewise, leak correction activities were carried out using epoxy putties and heat-shrinkable tapes, in order to reduce the amount of SF6 emissions.
- **Voluntary compensation:** During 2023, we will plant 1,000 trees in our RENACE Forest, to offset our emissions.
- **Actions to reduce technical losses:** We continue to strengthen our commitment to reducing technical losses in our network through HV and MV network modernization activities, construction of new power substations and replacement of bare conductors with insulated ones. By 2023, 93 km of the network will be modernized, which would mean a contribution of 0.75 GWh/year to the reduction of technical losses. Likewise, 120 km of the network will be undergrounded and another 29 km will be replaced by bare conductors with insulated ones.
- **Energy audits:** Energy audits were carried out at the facilities located in Av. Suba and Puerto Salgar, with the objective of diagnosing and documenting the state of energy consumption, to identify compliance and gaps in energy performance, which will lead to future action plans for intervention, maintenance and improvement of energy management.
- **Solar panels Puerto Salgar:** A 6 kW solar solution was installed at the Puerto Salgar offices, the aim of which is to meet the energy needs of the facility. The solution consists of 28 solar panels installed on the building's terrace, which have the capacity to generate around 1,550 kWh/month.
- **Modernization of lighting in substations:** The technology (fluorescent tubes, sodium and bulbs) was changed to LED lighting in 9 substations in order to achieve proper lighting according to the lumens required for the spaces and savings in consumption due to the change in technology.
- **Commitments:** As a Company, we are part of the following commitments in order to address climate change:
 - » Carbon Neutral Electricity Sector Alliance - Ministry of Mines and Energy
 - » Colombia Carbon Neutral Program - Ministry of Environment and Sustainable Development.
 - » Pact for the air - District Secretariat of the Environment: Enel Colombia received recognition from the Secretary of the Environment, Dr. Carolina Urrutia, for its active participation and concrete contributions through actions that contribute to the reduction of pollutants in the atmosphere in the city, thus improving the quality of the city's air, which translates into a higher quality of life for the people of Bogotá.
- Enel X and Market modernized 17,928 sodium and ceramic metal halide luminaires to LED, which prevented the emission of approximately 5,641 tons of CO₂ into the environment. This contributed to improving air quality in Bogotá and the municipalities of Cundinamarca.

Responsible use of water

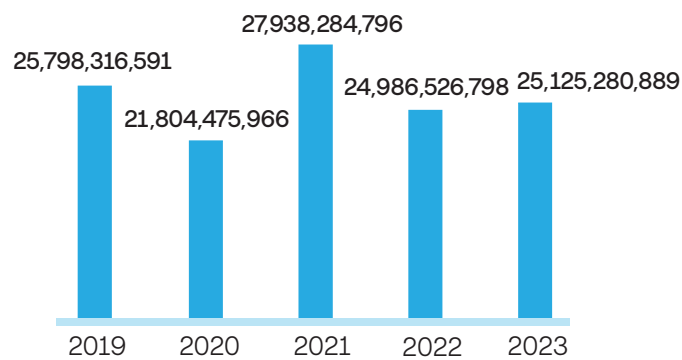
Water capture for energy generation

GRI 303-3

Water is a fundamental resource for the operation of hydroelectric plants, which provide 89% of the energy generated by Enel Colombia.

In 2023, 25,125,280,889 m³ of water were captured from surface and underground sources and municipal aqueducts for the generation of energy in hydroelectric power plants in Colombia, 0.6% more than in 2022 due to an increase in production from these sources.

Total water collected for energy generation in Colombia (m³)



The main water sources for surface water collection are:

Water source	2020	2021	2022	2023
Surface water (m ³)	21,804,431,565	27,938,208,376	24,986,371,234	25,125,132,090
Groundwater (m ³)	1,016	7,110	35,553	37,854
Water collected from municipal networks (m ³)	43,384	69,309	120,011	110,945
TOTAL	21,804,475,966	27,938,284,796	24,986,526,798	25,125,280,889

In addition, during the year the Company took actions to reduce water consumption in hydroelectric plants, such as:

- Periodic monitoring of the collected water
- Training in saving and efficient use of water for staff at power generation plants
- Implementation of rainwater collection and use at the Guaca Power Plant
- Reuse of paraflow discharges at the Paraíso and Guaca power plants on the Bogotá River
- Operation and monitoring of the water reuse process from filter washing in the reverse osmosis plant at the Termozipa power plant
- For the purposes of environmental responsibility and within the framework of preserving water resources for 2023, in the Generation plants, a reduction in the use of water collected from municipal networks was proposed. For this year, the use of water collected from municipal networks was reduced by 8% compared to 2022.

Reduction targets Water collected from municipal networks

Año	Goal
2023	3% reduction compared to 2022
2024	3% reduction compared to 2023
2025	2% reduction compared to 2024
2026	2% reduction compared to 2025
2027	2% reduction compared to 2026
2027	2% reduction compared to 2027

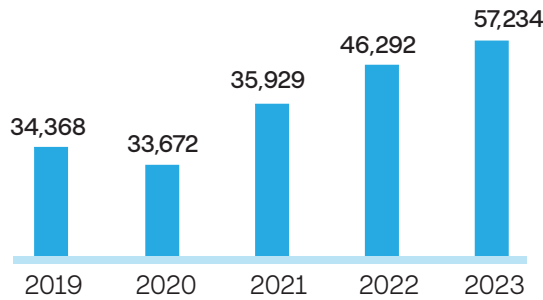
Use of water from Central America catchment

In 2023, 2,247,981 m³ of water were captured from surface and underground sources and municipal aqueducts for the generation of energy in hydroelectric plants in Guatemala and Costa Rica. The use of surface water for 2023 was 800,000 m³

| Domestic water consumption

GRI 303-5 Content

Domestic water consumption in power generation plants - Col (m³)



In the case of power generation activities in Colombia, domestic water consumption levels increased by 23% compared to 2022, due to higher volumes of power generation and maintenance activities and projects at thermal power plants.

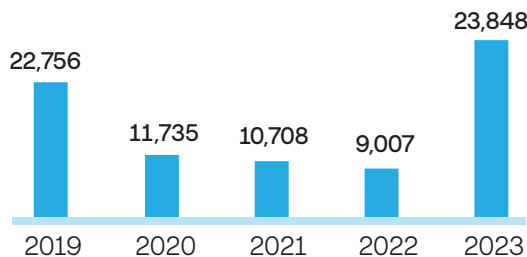
Once the commissioning of the new water treatment plant at the Termostiza power plant was completed, the reuse of filter wash reject water began in March 2020. The monthly volume of recovered water is calculated based on the hours of service of the recovered water pumps and the working flow.

So far in 2023, the volume of recovered water that has not been captured from the river, counted up to December 31, was 79,825m³.

| Domestic water consumption Enel Grids

GRI 303-5 Content

Consumo de agua doméstica para Enel Colombia (m³)



This section lists the consolidated water consumption for Enel Colombia's administrative, commercial and operational facilities.[1], this consumption showed an increase of 165% compared to 2022, the above as a result of the execution of the remodeling works of the Q93 Building, as well as the return to face-to-face activities in administrative, commercial and operational headquarters. These consumptions are similar to those reported in years prior to the implementation of hybrid work measures due to the COVID 19 pandemic between 2020 and 2022.

Construction of new projects

During the construction phase, there are no permits for concessions or water discharges, therefore, for water consumption and to ensure the hydration of personnel, water is acquired from sites that have all the necessary permits. In addition, portable sanitary units are available for domestic wastewater.

Thus, water consumption in 2023 was:

- Water consumption for domestic use: 800 m³
- Water consumption for industrial use: 24,973 m³

As part of water reuse activities, the water generated by air conditioning equipment at work facilities is used to clean offices and tools.

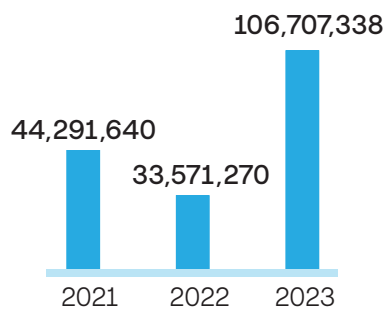
| Discharges

GRI 303-4

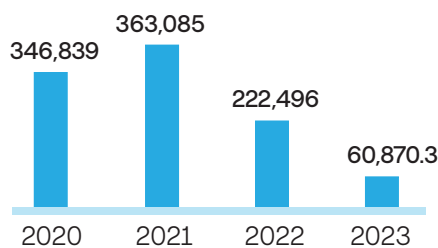
In total, 106,707,338 m³ of water were discharged during 2023, 218% more than the previous year, of which 99.7% was discharged in a planned manner into the Bogotá River and 0.3% into the sea. Likewise, in order to ensure proper management of resources, in 2023, 60,870.3 m³ of industrial wastewater was reused, used in the operation of the Termozipa Power Plant to control the irrigation processes in the ash yard.

[1] Water consumption data for plants is not included.

Discharged water (m³)



Reused water (m³)



The water discharges made by the Company at the Cartagena Power Plant are treated in accordance with the requirements of the competent environmental authorities, through mechanisms such as grease traps, sedimentation tanks, aeration and disinfection systems, cooling towers, as well as aeration channels.

Within the framework of the third stage of the drainage treatment system, a compact treatment plant (PTARI) PENTACLAR was put into operation, which is designed to operate with a flow rate of 3.2 m³/h (0.89 lps). It consists of the following treatment stages:

- Oxidation–ozonation
- Oxidation and precipitation by natural aeration
- Chemical precipitation and clarification
- Filtration
- Disinfection–oxidation ⁽¹¹⁾

Energy efficiency

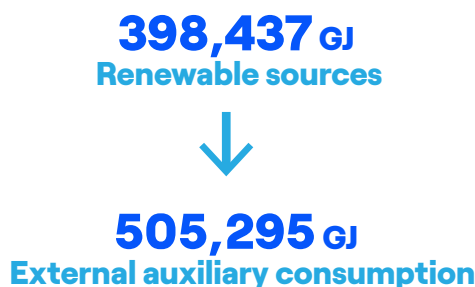
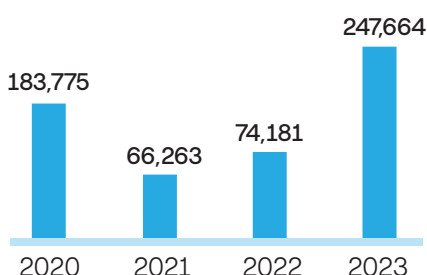
GRI 302-1, 302-3, 302-4

Power generation plants

For the operation of power generation plants, there was an increase in the consumption of auxiliary energy from non-renewable sources (ACPM, coal, gas and liquid fuel), since thermal generation plants increased their operation by 333% compared to 2022, with a total consumption of 247,644 GJ.

Likewise, 398,437 GJ of energy were recorded from renewable sources (hydroelectric), and 505,295 GJ in external auxiliary consumption, of which the type of source was 314,126 GJ from renewable energy and 191,168 GJ from non-renewable energy.

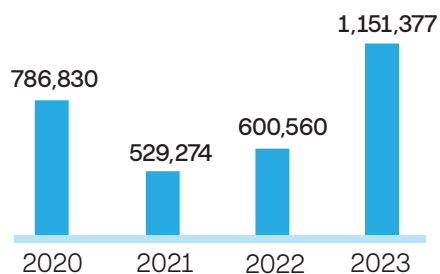
Energy consumption from non-renewable sources (GJ)



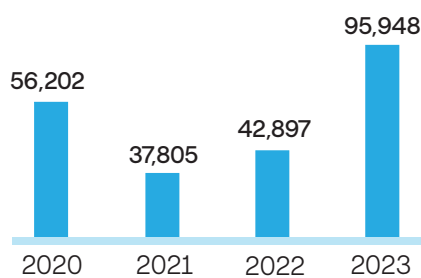
Thus, energy consumption in generating plants was 1,115,376 GJ, 91% more than in 2022. In terms of energy efficiency, 95,948 GJ were recorded as consumed per generating plant.

(11) The permit for discharge into maritime waters is being processed according to Resolution 883 of 2018.

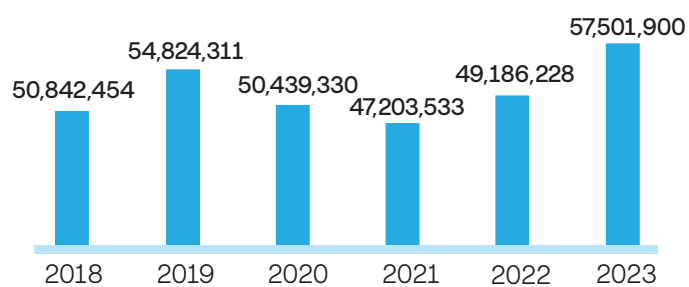
Energy consumption in generating plants (GJ)



Efficiency (energy consumption per generating plant)



Energy sold (GJ)

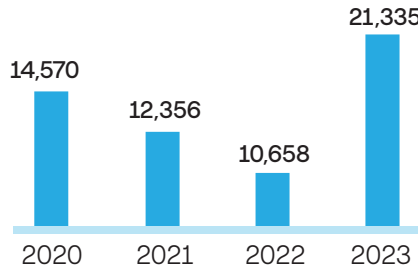


The total energy sold by the Company in its power generation line in Colombia was 57,501,900 GJ.

• **Enel Grids**

In 2023, energy consumption from non-renewable sources was 21,335 GJ, showing a significant increase compared to consumption in 2022, related to higher consumption of gasoline and diesel for the operation of contracted vehicles, due to the increase in the vehicle fleet that provides its services to the operation of the business.

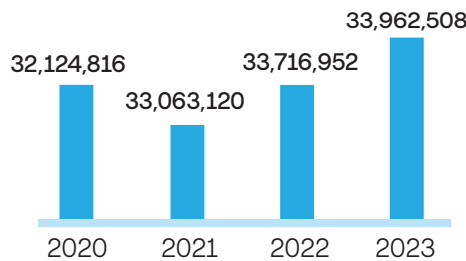
Energy consumption from non-renewable sources (Gj)



As part of the development of energy efficiency projects, the project to implement new technologies to optimize the quality and lighting in Enel Grids substations continued. Through this project, in 2023, the lighting systems were modernized to LED technology in 9 substations (SE): SE Japón, SE Toriba, SE Namay, SE Quipile, SE La Virgen, SE La Esperanza, SE Arbelaez, SE Bellavista and SE San Jorge.

Finally, a total of 33,962,508 GJ of electrical energy sold was recorded for 2023.

Energy sold (Gj)



Waste management

To ensure proper management of the Company's environmental aspects, the materials and waste generated are monitored, both with internal and external collaborators, through controls that guarantee appropriate treatment of the waste generated according to its nature.

Waste in energy generation - Colombia

Material consumption

GRI 301-1, 301-2

Total resources used in the production process (thousands of tons)

Type of resources	Resources	Unit	2020	2021	2022	2023
Chemical materials	Hydrazine - virgin	Ton	4.51	3.17	2.31	5.366
	Caustic soda	Ton	47.89	10.72	7.75	24.827
	Sulfuric acid/chloride	Ton	25.55	7.07	5.24	16.816
	Sodium hypochlorite	Ton	11.99	8.40	7.99	23,113
	Others	Ton	0.00	3.88	0.00	6,833
Fuels from non-renewable sources	Coal	Ton	344,371.06	116,175.84	105,372.89	342.600
	Fuel oil	Ton	5,642.88	5,401.36	13,425.14	25.720
	Natural gas	m ³ x 10 ⁶	12.85	0.58	1.20	0.203
	Diesel	Ton	1,959.36	1,563.83	1807.69	3601
Others	Lubricating oil	Ton	21.57	31.12	21.92	24.21
	Dielectric oil	Ton	0.00	0.00	0.00	0
	Printing paper	kg	21.84	69.30	53.00	27.4
Recovered/reused	Lubricating oil	Ton	2.22	7.96	6.56	3.72
% used	Lubricating oil	%	10%	26%	30%	15%

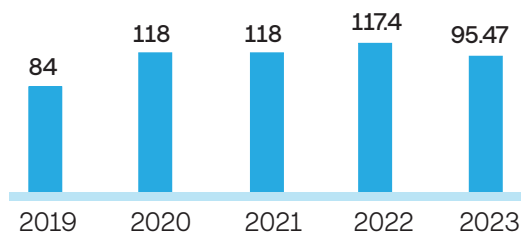
Of the materials used, 15% of lubricating oil (3.72 tons) as recycled materials.

Waste generated and used

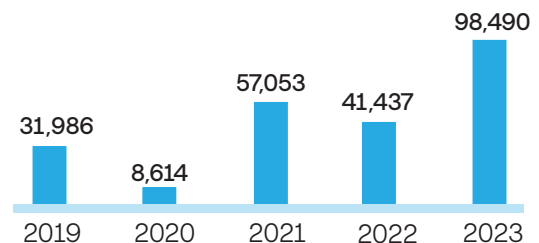
GRI 306-3, 306-4, 306-5

On the other hand, the Company generated a total of 73,664 tons of waste in energy generation activities in Colombia. Of these, 73,568 tons correspond to ash from the Termozipa Power Plant, which accounts for 98% of the total waste generated. This ash is subjected to a recovery and reuse process in the circular economy scheme.

Hazardous waste (tons)



Non-hazardous waste (tons)



86% of the total waste generated was reused

93%
of hazardous waste was reused

79%
of non-hazardous waste was reused (no ash)

	Treatment method	Type of waste	2021 (ton)	2022 (ton)	2023 (ton)
Dangerous	Exploitation	<ul style="list-style-type: none"> Burnt dielectric oil Used oils and fats Waters contaminated with hydrocarbons Lead acid batteries Useless scrap Chemical packaging Waste contaminated with hydrocarbons 	47.4	49	52.1
	Co-processing utilization	<ul style="list-style-type: none"> Used oils and fats Waters contaminated with hydrocarbons Waste contaminated with hydrocarbons Paint waste Waste impregnated with oils 	61.8	54	36.34
	Provision	<ul style="list-style-type: none"> Waters contaminated with hydrocarbons Waste with acids and bases Asbestos waste, fibers, tiles Paint waste 	2.3	8	6.6
	Post-consumer	<ul style="list-style-type: none"> Batteries and cells Tubes, fluorescent lamps 	1.5	0.6	0.5
	Thermal	<ul style="list-style-type: none"> Waters contaminated with hydrocarbons Waste contaminated with hydrocarbons Paint waste 	4.4	5.7	0
	PCB (Washing)	<ul style="list-style-type: none"> PCB contaminated waste 	0.8	0.1	0
Dangerous subtotals			118	117.4	95.47
Not dangerous	Recycling Recovery Exploitation	<ul style="list-style-type: none"> Glass Plastic Paper Cardboard Scrap and metal Electronic waste Copper wire scraps 	662	359	160.7
	Composting	<ul style="list-style-type: none"> Organic (used) 	201	41	114.8
	Sanitary landfill	<ul style="list-style-type: none"> Inorganic and organic 	69	96	58.8
	Others	<ul style="list-style-type: none"> Waste extracted from river or sea Ashes Wood Debris WWTP sludge 	322	276	1,141.84
	By-product	<ul style="list-style-type: none"> □ Ash 	55,799	40,665	72,092.15
Non-hazardous subtotals			57,053	41,437	73,568

Among the outstanding activities for waste management in generation plants are:

- At the Charquito Hydroelectric Power Plant, Enel, as an environmentally responsible company contributing to the environment and the preservation of water resources, periodically carries out processes for the removal and final disposal of conventional solid waste from the Bogotá River. By 2023, a total of 2,758.95 tons of solid waste were managed. It should be noted that the waste extracted from the Bogotá River is not generated by the company's activities.
- Implementation of the Green Points Program Management of WEEE in thermal power plants, as well as in contracting companies.

- Implementation phase in renewable power plants and production in thermal power plants of the Waste Management software, which allows keeping an inventory of the quantities of waste stored in order to establish mechanisms for identifying its characteristics together with its classification, labeling and subsequent disposal in thermal and renewable power plants.
- Sale of ash as a by-product of internal processes to cement companies and civil works projects, as part of the commitment to the circular economy at the Termozipa Power Plant.
- Implementation of the Zero Waste program, which aims to treat, use and recover waste generated in generation plants, with a result of 86% recovery/utilization of the total generated.
- Treatment of 9,095 kg of waste for the production of solid compost in the composter built to store waste at the Guavio Power Plant.

Waste generated and used in Central America

Below is a summary of waste generation and use for Guatemala, Costa Rica and Panama in 2023.

Country	Recovered (Tm)	Generated (Tm)
Costa Rica	2,150	3,496
Guatemala	12,390	55,585
Panama	3,530	8,143

This represents a total of 67,224 total tons generated in the region and 18,069

Waste transportation

For the proper treatment of waste generated in renewable and thermal power plants, the Company has a specialized supplier who is responsible for complying with environmental requirements regarding storage, disposal/treatment and transportation of waste.

In 2023, 95.47 tons of waste were transported nationwide, reducing waste generation by 23% compared to 2020, which demonstrates the excellent results of the Zero Waste program.

| Waste in energy distribution – Enel Grids

GRI 306-3, 306-4, 306-5

GRI Content 301-1, 306-2

In the case of Enel Grids, during 2023, waste generation totaled 77,355 tons, taking into account both the waste managed directly by the Company and that managed by our contracting companies and plant waste resulting from tree pruning and felling activities for distribution network maintenance activities.

Non-hazardous waste

Of the total waste generated, 98.7% corresponds to non-hazardous waste, of which 74.9% (57,910 tons) is related to construction and demolition waste from civil works in the framework of construction activities for new projects and modernization of existing assets.

Of the remaining non-hazardous waste, corresponding to 23.9% (18,452 tons) of the total waste generated, a utilization indicator of 100% has been achieved, taking into account that the majority of this waste is plant waste and other industrial waste that is subjected to utilization and recycling processes.

TREATMENT	RESIDUE	TONS
Recovery and recycling	Plastic waste and garbage cans	10.67
	Vegetable waste	16,668.21
	Industrial waste	1,772.76
	Other waste	0.01
Total Recovery and Recycling		18,451.65
Security cell	Other waste	0.00
Total security cell		0.00
Grand total		18,451.65

Hazardous waste

Regarding hazardous waste, 993 tons were generated during 2023, of which 92% were reused through thermal treatment, co-processing, segregation and recycling methods, among others.

TREATMENT	RESIDUE	TONS
Recovery and recycling	PCB waste	51.22
	Industrial waste (oil-containing electrical equipment, dielectric oils, batteries)	840.13
	Other waste (Managed by contractors)	26.44
Subtotal Recovery and recycling		917.80
Security cell	Waste containing asbestos	21.13
	Chemicals (Containers)	0.05
	Other waste (Managed by contractors)	53.98
Subtotal Security Cell		75.15
Grand total		992.95

Enel X and Market Waste

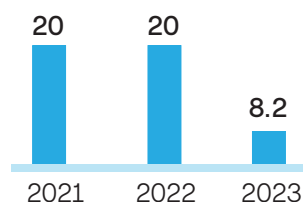
The Enel X and Market business line generated a total of 679.3 tons of waste during the development of its activities. Of which 8.2 tons correspond to hazardous waste and 671.5 tons to non-hazardous waste.

It was presented:

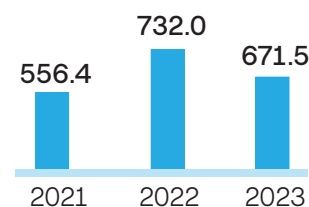
- 61% decrease in the volume of hazardous waste managed in 2023 compared to the previous year

- Utilization of 659.05 tons equivalent to 98% of the total waste generated in 2023.

Waste Hazards 2021 - 2023



Non-Hazardous Waste (Tons)



Treatment method		Type of waste	Volume (tons)	
Dangerous	Recycling	PCB free oil	0.8	
		Lead acid batteries		
	Incineration	Oily waste		
	Storage	PCB Equipment		7.4
		Mercury residues		
Used chlor-n-oil kit + PCB				
		WEEE(cards, photocontrols, screens, chargers, electric bicycle components, etc.)		
Total			8.2	
Not dangerous	Recycling	Aluminum	671.1	
		Copper		
		Iron, steel and bronze		
		Concrete		
		Polymers		
		Glass		
		Cores		
		Dry condensers		
		Wood		
		Tires		
	Safety cell arrangement	Asbestos and fiberglass shingles	0.128	
Tip	Porcelain (Slab)	0.3		
Total			671.5	

Waste in the construction of new projects

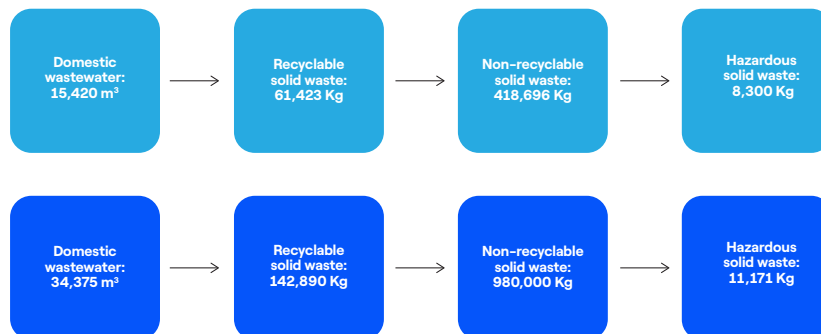
Campaigns were continuously carried out with contracting companies for proper waste classification in the different projects under construction and thus promote the efficient use of solid waste.

- **Zero waste/ zero waste:** The objective of this project is to reduce and minimize the waste generated by the use of water bags for hydration and Styrofoam waste by using fewer of these elements and replacing them with more efficient ones.
- **Valuable waste for Christmas:** The creation of nativity scenes and/or Christmas trees using recyclable materials such as cardboard, glass, metal, plastic, paper, among others, was promoted.

Domestic liquid waste and solid waste are generated in construction projects. To manage them, campaigns are continually carried out to properly classify the waste so that the greatest amount can be reused. In addition, at all construction sites and offices there are ecological points with which the generation points are classified, as well as temporary stockpiles for storage prior to final disposal or delivery for reuse.

In construction projects, there is no discharge permit, therefore, domestic wastewater is disposed of by external managers who have all the permits.

During 2023, the following waste was generated in construction projects:



In order to strengthen the reuse of waste in the projects, which was strengthened with the ideas of the workers, creating planters, chairs and tables, facilities for the protection of personnel, reuse of slings, among others.

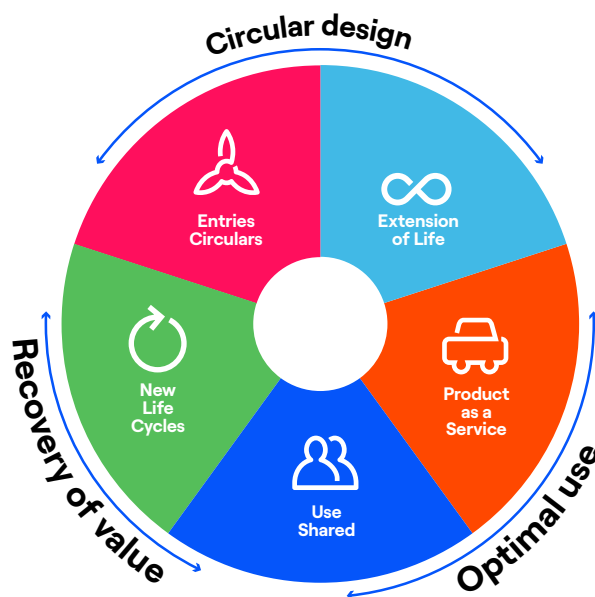


Circular economy

At the Enel Group, the circular economy can promote value conservation and the reduction of environmental impacts, reducing greenhouse gas (GHG) emissions and transforming the way we manufacture and use products, thereby creating new economic opportunities. In line with this: Enel's circular economy vision is based on the following pillars, which define the areas and methods of application:

Circular inputs: production and use models based on renewable inputs or inputs from previous life cycles (reuse and recycling).

1. Product life extension: An approach to the design and management of an asset or product intended to extend its useful life, for example through modular design, ease of repair and predictive maintenance;
2. Sharing: Also known as "Shared Platforms", it seeks to facilitate the sharing of products and goods among multiple users.
3. Product as a Service: Business model in which the customer purchases a service for a limited time while the company maintains ownership of the product, thus maximizing usage factor and useful life.
4. New life cycles: any solution aimed at preserving the value of an asset, product or material at the end of its life cycle, through reuse, regeneration, upcycling or recycling, and in synergy with the other pillars.



In this sense, and continuing with one of the strategic axes, circular economy projects and initiatives were advanced during 2023. Below, we present the relevant projects and goals for the coming years:

Transformation of ceramic waste into cement

In line with global and local commitments to the environment, a strategic collaboration has emerged between ENEL COLOMBIA and MOLSABANA, with the objective of the sustainable and innovative management of porcelain or ceramic waste resulting from the maintenance of the insulating parts of electrical equipment. Porcelain, considered as a non-hazardous waste, has historically been destined for dumps or landfills at the end of its useful life; currently this material corresponds to 8% of the total non-hazardous waste equivalent to 200,000 kg per year. This waste comes mainly from transformer insulators, bushings, CT's, PT's, switches, disconnectors, reclosers, among others, obsolete.



Through preliminary research to identify alternatives for using this material, a pilot circular economy project was developed to generate value for ceramic waste (porcelain). Laboratory and industrial tests demonstrated that the properties of the ceramic material allow the formation of additional chemical bonds in the cement matrix, thus improving resistance to abrasion, wear and chemical agents. As a result, it was possible to incorporate 200 tons of porcelain waste into FORTECEM brand cement during 2023.

However, this achievement has not been without logistical, technical, financial and environmental challenges. The need to establish a low-emission logistics model for the transfer of material at different points from its generation to its use, the coverage of logistics costs through a contractual model that benefits all parties, and the manufacture of a specialized shredding machine to achieve a 3-inch size of porcelain waste are clear examples of these challenges.

This project, beyond overcoming specific challenges, has profound implications in terms of environmental sustainability. By stopping the disposal of significant quantities of ceramics annually in waste dumps, the risks of soil, air and water contamination are mitigated. In addition, the impact associated with the extraction and use of non-renewable natural resources is reduced, and CO₂ emissions and ENEL's carbon footprint are reduced.

This type of project not only seeks to valorize the waste generated and strengthen the circular economy, but also aims to favor shared value projects, promoting sustainable development and reinforcing the commitment to responsible environmental practices.



Sustainable Endowments

Can you imagine a service jacket made from 100% recycled PET bottles? At Enel Colombia we have achieved it!

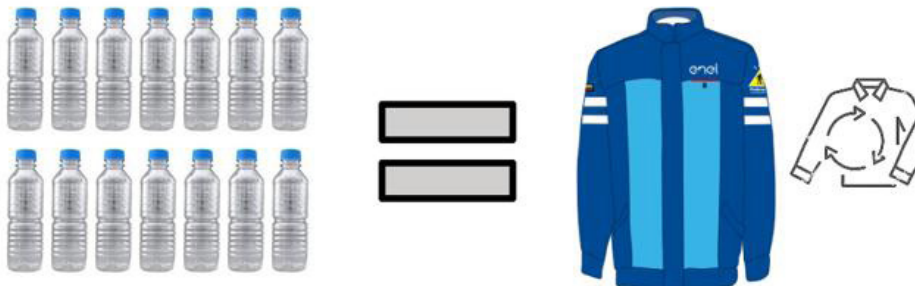
Committed to the sustainability of all our processes, we have taken an important step in the evolution of textiles for the equipment of collaborating companies, moving from raw materials of fossil origin to raw materials of sustainable origin. Together with an important Colombian textile company, we have developed a 100% recycled polyester textile. To do this, we have transformed recycled PET bottles into a thread that was then transformed into jackets for the equipment of our collaborating companies.

These textiles have the GRS (Global Recycled Standard) certification, which certifies that the threads are made from 100% recycled polyester, derived from the reuse of PET bottles, certifying this recycled raw material, its traceability and its production with social, environmental and chemical practices.

This pilot project, which was developed during 2023, was tested with a partner company on the ground to guarantee the quality of the garments. In October 2023, Enel Grids Colombia established that all jackets worn by employees of its contracting companies will be made from this type of 100% sustainable textile. In other words, by 2024, approximately 6,700 workers will wear this type of jacket, each made from 14 PET bottles.



In Guatemala, within the framework of the second life program for your endowment, this will be collected and delivered to



two groups of enterprising women from the areas of influence of the El Canadá and Montecristo Hydroelectric Plants in Zunil, Matanzas and San Isidro in San Jerónimo, to be transformed into backpacks. These products are acquired by the Company to be part of the school kits that will be delivered to children from different foundations that serve vulnerable populations. By 2023, the prototypes were manufactured and 100 backpacks were made. In addition, thanks to an internal campaign, more than 100 items of clothing were collected, which were given to 15 enterprising women to carry out the production process.

Circular economy study with the University of La Salle

Enel Colombia and Universidad de la Salle conducted research on new circular economy schemes or models that would allow for the potential use and valorization of obsolete meter and telematic components generated in the company's operational processes. In this exercise, we were able to establish the maximum levels of profitability or valorization in the management of this waste through recycling and the production of raw materials of recycled origin to manufacture components or elements required in the electrical infrastructure such as plastic boxes for meters, junction boxes for connections and biological covers for bushings, among others.



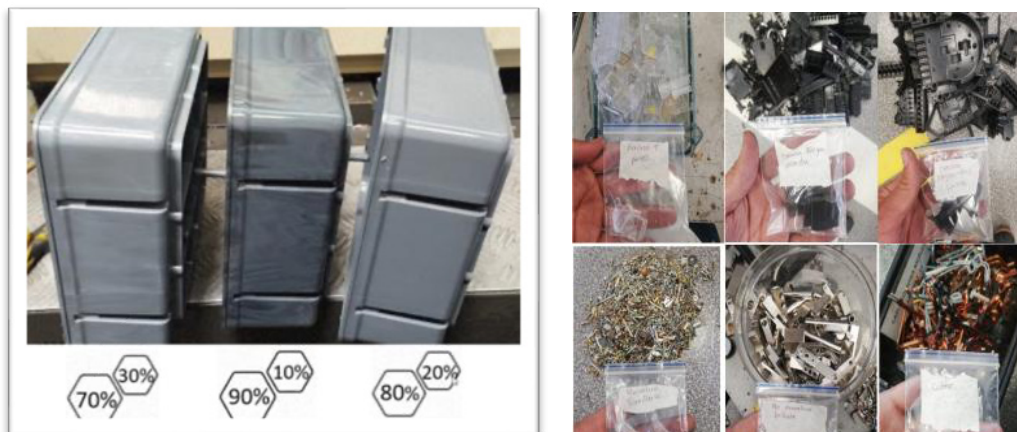
The work consisted, on the one hand, of analyzing and characterizing each of the parts that make up the meters and telematics to identify their restrictions or opportunities for valorization and recycling, and on the other, determining which of these materials could be incorporated into the manufacture of new elements acquired by the company, redesigning a new circular economy model that would allow the waste generated to be incorporated as raw material in new products. The main results obtained were:

- All the elements that make up telematics are usable (power supplies, accessories, plastics, metals, etc.)
- From the historical information on retired energy meters, between 2020 and 2022, 100% of this material can be used (35% electromechanical and 65% electronic) except those that contain flame retardants in concentrations that require special handling, corresponding to 12.5% of the meters.
- Regarding the exercise of incorporating recycled plastics in the manufacture of other parts, it was determined that the mixtures of 80% to 90% virgin material and between 10% and 20% recycled material, meet the specifications and tests required for the manufacture of new junction boxes for service connections.
- Through the established circular economy model, it will be possible to obtain greater profitability from the sale of waste, since it can now be transformed into raw materials for new products and an additional benefit in the reduction in the purchase price of some elements or equipment required by the distribution business, such as the same boxes for the meters.



Recognition for the Grid Mining project

Our Grid Mining project was recognized as the best business practice at the Global Compact's "Ensuring Sustainability" Congress.



During 2022, the business model was planned and tested based on the Urban Mining principle, called Grid Mining in our company, selecting and marketing our materials dismantled from the network (valuable Electrical Surpluses), to be transformed by our suppliers into new components for the network. Thus guaranteeing price stability and supply of raw materials to our manufacturing suppliers. In 2023, this model was applied, achieving the recirculation of 23.6 tons of metals, improving their valorization by 42%.

Global Compact Colombia granted the annual recognition to good practices in sustainable development for SDG 12, to the initiative called "Circular economy model based on Grid Mining" in the category of Innovation, management and quality, impact, sustainability over time and relevance in the territory. The award ceremony took place at the INTERNATIONAL SUSTAINABILITY AND ENVIRONMENTAL INNOVATION SUMMIT held on October 5, 2023.



Utilization of porcelain waste

A project has been developed to use this material, with the aim of incorporating this porcelain waste into the cement production process. For this purpose, laboratory tests were carried out with satisfactory results on the properties of the cement according to the criteria of the technical standard. Subsequently, the test was carried out at an industrial level in the same way with a successful product. Approximately 200 tons of porcelain waste have been incorporated into the cement production process.

Use of tires extracted from the Bogotá River

During 2023, we delivered seven children's figures to the Cubsio Educational Institution, located in the municipality of San Antonio del Tequendama, department of Cundinamarca. These figures were made with tires extracted from the Bogotá River, giving them a second life and contributing to the circular economy.



Upcoming challenges and goals

In order to continue leveraging Circular Economy initiatives in the Company, we have defined the following challenges:

- Reengineering the management of materials declared obsolete by the company to take advantage of their potential for valorisation and reuse, changing the old model where what is discarded is waste to one where it is transformed into raw material.
- Extend circular economy practices and the Grid mining concept to other company processes so that the impact on all activities continues to be reduced.
- Continue trials to ensure that all internal and external staff use textiles made from recycled plastics or raw materials.
- Communicate findings on the circular economy externally so that other companies can replicate these models and find synergies in the sectors with benefits for all parties.

| Strengthening environmental culture

As part of the strengthening of the environmental culture of Enel Grids workers and stakeholders, videos on asbestos management, forest management, transformers with vegetable oil, Stop Work policy, environmental incident management, waste management and management of PCB-contaminated equipment were developed to be disseminated internally and externally through the enabled channels. Likewise, a Flyer related to the TQI - Total Quality Inspections - project was developed for delivery on site, in order to disseminate the importance and strengthening of environmental inspections in the activities carried out daily in the operation.

In order to strengthen the activities aimed at managing the risk associated with PCBs (polychlorinated biphenyls), during 2023 the landing page on the Enel Colombia S.A. E.S.P. website was updated, where information can be found on the activities that the company is carrying out to achieve a network free of this contaminant. This page is focused on the community in general. On the other hand, dissemination was carried out in forums proposed by the District Secretariat of the Environment and the Regional Autonomous Corporation of Cundinamarca, of the efforts being made to eliminate all equipment contaminated with PCBs.



During 2023, environmental awareness and education activities were developed, including the following:

- Awareness sessions were held on chance archaeological finds that may occur during field activities. The objective of these training sessions was to strengthen knowledge in the management of chance finds in order to comply with current regulations and ensure the preservation of archaeological material.
- As part of the strengthening of the Biodiversity line, awareness-raising activities on wildlife management were developed in alliance with the Santa Cruz Zoo, focusing on how to act in the event of a discovery depending on the type of individual and what to do if that event ends in an accident.
- As part of the improvement in the development of environmental inspections on site, the TQI Project – Total Quality Inspections – was executed, which included strengthening the inspectors' skills in the environmental component, through the development of training related to: waste management, biodiversity, soil remediation and contamination, vegetation management, emissions, SF6, asbestos management, noise, stop work, management of environmental events and emergencies, management of environmental consequences, environmental checklist.

On the other hand, to strengthen the environmental culture with the communities in the area of influence of the Enel X and Market projects, the development of the beautification project and provision of ecosystem services at the Usme El Prado electro terminal continued. During its first year of development, it significantly contributed to improving the quality of life of the inhabitants of the area, through the delivery of 4 harvests with 705 plant units of tubers, vegetables and aromatic plants to 62 families in the community near the project. Likewise, it improved air quality by capturing 72 kg of CO₂ and reducing environmental noise. Additionally, during its construction and maintenance, 818 kilograms of waste were recovered and used.

Additionally, a training plan was implemented focused on strengthening the environmental culture with collaborating companies and internal workers, through the creation of a virtual awareness course for proper waste management. Supported by the realization of a training day called "Enel Supplier Day", which was carried out in integration with all business

lines and had more than 100 participants from the Enel X and Market lines. This day was a space to share experiences, good practices and disseminate the procedures and operational standards for the proper management of waste generated by the development of our activities.

We held the 10th Meeting of Environmental Leaders

As part of the activities to strengthen the environmental culture in our collaborating companies, during 2023 we are holding the Tenth Meeting of Environmental Leaders by Enel Grids. This is a space that we hold annually, created for all our collaborators who in one way or another participate, inspire, motivate or develop activities that contribute to minimizing the environmental impact. More and more people from different functions and disciplines are joining the team with a genuine intention of doing their bit in this race to save the planet.

On this occasion, with the attendance of 75 environmental leaders, the high-impact projects that allied companies are implementing in areas such as PCB management, materials and waste management, circular economy, decarbonization, forest management, sustainable construction and biodiversity were recognized; and that help us improve our environmental practices. We also shared the environmental consequences management protocol that we have and the response channels for dealing with environmental incidents, aligning ourselves under the same concepts to continue being efficient and responsible with our actions.

During the event, some allies presented those initiatives that inspire to continue being environmental leaders through their stories, allowing the audience to connect with these projects.



Reviving waste management awareness with contractors – Enel Supplier Day

In July 2023, Enel Supplier Day- Waste Awareness was held, a space designed to strengthen the commitment and development of initiatives and processes that facilitate the Circular Economy and the efficient use of resources. The day was attended by the different managers of the business lines and contracting companies where they participated in a panel moderated by Gian Paolo Daguer, Sustainability Manager, and experiences in this field were shared, confirming the importance and priority that Enel Colombia has on this issue.

Likewise, the Enel Grids business line held a specific session with around 70 participants, including internal and contractor staff, where specific topics on waste management were addressed and guidelines, concepts and practices on waste management were presented, as well as experiences and success stories were shared. All this to consolidate a preventive and environmentally responsible culture of environmental policies and regulations related to the storage, transportation, use, valorization and disposal of waste.



By 2023, various activities have been carried out aimed at strengthening relations with the communities and promoting the preservation of the environment, natural resources and its biodiversity. Therefore, through initiatives such as home gardens, chicken coops, development of fauna and butterfly guides, projects for planting tree individuals and fingerlings in the Quimbo and Betania reservoirs, as well as training programs on topics of interest to the communities, among others, with which the environmental education program has allowed obtaining results that denote the commitment and interest in the topics developed between Enel and the community.

This year, a total of 27,048 attendees and a real universe of beneficiaries of 9,731 people from different social actors of the Environmental Education Program in 18 municipalities of the Department of Huila and Cundinamarca were consolidated.

| Environmental investments and expenditures

Environmental investments and expenses for 2023, for the Enel Grids business line, amounted to \$48,488 million, allocated to the environmentally sound management of PCBs, noise and electromagnetic field emission measures, execution of activities within the framework of environmental culture and awareness, the development of studies and execution of compensation measures for projects subject to high-voltage environmental licensing, environmental studies for infrastructure modernization and replacement projects, execution of shared value projects with the communities in our area of influence, electrical infrastructure modernization actions to reduce environmental impacts, among others.

DESCRIPTION	2023 (\$)
Actions to protect biodiversity and wildlife	161,973,700
Awareness-raising activities and promotion of environmental culture	89,943,803
Climate change - Study for the formulation of a proposal for monitoring and measurement, other activities for climate change management	419,607,295
Compensation for interventions on trees (SDA payments)	376,000,000
Environmental studies, reports, management plans (archaeology, fauna, etc.) and communication costs in the context of the development of new projects	4,844,208,009
Research and development focused on circular economy	322,142,600
Noise and electromagnetic field measurements	73,950,000
Technical measures for handling interference between trees and the network	14,334,465,978
Modernization of lighting systems to optimize quality, consumption and efficiency in transformer and connection yard areas	1,015,702,875
Prevention and preparation for environmental emergencies	60,664,608
PCB marking and identification project in distribution networks	13,385,695,014
Project to replace equipment at risk of being contaminated with PCBs	2,008,480,858
Shared value projects and social management in the framework of project development	533,905,512
Drainage, packaging and transportation service for PCB-contaminated transformers and analysis of contaminated soils	345,235,141
Environmental Services in the warehouse for returns and management of other hazardous waste	1,497,681,315
Voluntary planting of trees in the Renace Forest	35,027,918
Tree planting related to construction and maintenance of electrical infrastructure	940,280,471
AMATIA support and development	32,568,560
Replacing bare conductors with insulated ones	8,004,386,400
Other costs of supporting environmental management	6,136,151
Total expenses and investments sustainability	48,488,056,207

| Acknowledgements

The municipal administration of Tocancipá Cundinamarca held the environmental festival "One Single Earth", led by the Environment Secretariat, where different activities related to the environment are carried out. This is why the administration granted an environmental recognition to the Environmental Education Program of the Martín del Corral- Termozipa Thermoelectric Plant, for the socio-environmental commitment to the communities in the area of influence and other actions and activities in favor of the care and conservation of natural resources in the municipality of Tocancipá in the years 2022 and 2023.



The recognition was granted because the ENEL Colombia Environmental Education Program has generated great environmental impact on the interest groups in the area of influence, such as the Tocancipá Technical Industrial Educational Institution, the Recitoc Recyclers Guild Association and the general community of the Vergazo village, in the Tolima, Millenium and Gómez sectors, where theoretical and practical knowledge is transmitted on the protection and conservation of natural resources in the area of influence, based on joint and participatory work with socio-environmental actors; In addition, the skills of the participants were strengthened, circular economy, family businesses promoting alternative activities that contribute to minimizing some environmental problems, based on Sustainable Development Goals No. 4, 6, 12, 13 and 15.

- ENEL Colombia's Environmental Education Program was able to form and strengthen environmental education groups in the municipality of Tocancipá in the communities of the Verganzo area; likewise, in the Tocancipá Technical Industrial IED, a group of environmental leaders was formed through support for the institutional PRAE School Environmental Project "The River is Our Story"; this research aims to highlight the importance of the Bogotá River and encourage the protection and conservation of the ecosystems found in the river, in addition to contributing to the conservation of the river.

Central America

Guatemala

Obtención del Sello Ambiental: El Sello Ambiental es un reconocimiento a nivel nacional, otorgado por el Ministerio de Ambiente y Recursos Naturales, el cual promueve y reconoce el cumplimiento de distintos sectores y empresas en la implementación de buenas prácticas y tecnologías limpias e innovadores que minimicen los impactos negativos al ambiente. La Central El Canadá fue acreedora de este reconocimiento por el período 2022-2024.



Actividades de Socialización de planes de manejo

- **Obtaining the Environmental Seal:** The Environmental Seal is a national recognition, awarded by the Ministry of Environment and Natural Resources, which promotes and recognizes the compliance of different sectors and companies in the implementation of good practices and clean and innovative technologies that minimize negative impacts on the environment. The El Canadá Power Plant was awarded this recognition for the period 2022-2024.
- **Activities for the dissemination of management plans**
- During the end of 2023, 10 disseminations of results and progress of the Environmental Management Plan were carried out in compliance with the provisions of the Information and Participation Program and the Environmental Education Program of the El Quimbo Hydroelectric Power Plant; as well as the dissemination of the Risk and Disaster Management Plan with the delivery of the communication piece of the PGRD of the Plant. The process had the participation of 100 people among the different socio-environmental actors of the area of influence of the project, who managed to resolve all kinds of concerns regarding the progress of 2023, in addition to showing their satisfaction with the results obtained.
- Likewise, meetings were held to disseminate the Environmental Management Plan - PMA and the Annual Operating Plan -

POA, with the socio-environmental actors in the area of direct influence of the plants in the municipalities of Hobo, Yaguará, Campoalegre, Gigante, Gachalá, Gama, Ubalá A and B, Granada, El Colegio, Soacha, Sibaté, San Antonio del Tequendama and Tocancipá, in order to publicize ENEL's Environmental Education Program (PEA) and the activities that were carried out during the 2023 period throughout the area of influence, corresponding to the Betania Hydroelectric Plant, El Guavio, Cadenas Pagua and Casalaco de Río Bogotá and the Termozipa Thermal Power Plant. The PGRD brochure for each plant and generation chain was socialized and distributed, the results of each of the strategies that make up the POA of the PEA were also socialized, with their respective activities carried out and goals met by each of the municipalities, 19 PMA socialization meetings were held with the participation of 319 people.

| OTHER ACTIONS WITH THE COMMUNITIES OF THE AREAS OF INFLUENCE

Actions with the communities at the Paraíso Hydroelectric Power Plant

At the Paraíso Hydroelectric Power Plant during 2023, representatives from the villages of Paraíso, Santa Marta, Lucerna, Santa Cecilia, Antioquia, Marsella, Antioqueña, Guachaca, San José Alto, La Flecha and Los Helechos, and from the College Mayor's Office, visited the Paraíso Hydroelectric Power Plant.

At these meetings, the operation of the Pagua generation chain, the Paraíso Hydroelectric Power Plant and the actions implemented as part of the Environmental Management Plan's odor control program were explained.

Guided tours were also conducted, the aim of which is to raise awareness about the importance of caring for and protecting the environment through a tour of striking and contrasting settings such as the Bogotá River in the Charquito Intake sector, the Muña Pumping Station, El Bosque Renace and the Muña reservoir ecotourism trail (Tywa and rehabilitation site).

Within the framework of the celebration of the environmental week, the first Environmental Fair was held with the co-participation of initiatives and projects of community leaders and of the processes of the Pagua and Casalaco Chains. At the Paraíso Power Plant, an exchange of experiences and results of the participatory processes took place within the framework of the environmental education program, with the participation of the municipal Administration of the municipality of El Colegio and the Public Services Company of El Colegio - EMPUCOL.

Climate Affairs

TCF Metrics and Goals

The Enel Group's defined strategy and positioning confirm its commitment to advance the "Net-Zero" path by 2040, both for direct and indirect emissions. Enel is committed to achieving zero emissions, without using any carbon removal technology or nature-based solutions, in relation to power generation and the sale of electricity and natural gas to end customers, with innovation as an accelerator.

| Colombian context

National Climate Change Policy

The National Government of Colombia began formulating the National Climate Change Policy in 2014 and since then has proposed to articulate all the efforts that the country develops in this area. Its five strategic lines are based on the New Climate Economy and support the development of four instrumental lines, which consider that:

- Cities are engines of growth.
- Productivity in land use will determine whether the world is able to feed a population.
- Energy systems fuel growth around the world.
- Infrastructure supports modern economic growth.
- Strategic ecosystem management is key.

In this way, the policy bases its development on climate change management planning processes, structured information, science, technology and innovation processes, as well as education, financing and economic instruments.

For its part, the Colombian Low Carbon Development Strategy (ECDBC) is a short, medium and long-term development planning program led by the Ministry of Environment and Sustainable Development (MADS), through the Climate Change Directorate and with the support of the National Planning Department (DNP) and the sectoral ministries, which seeks to

decouple national economic growth from the growth of GHG emissions, thus maximizing the carbon efficiency of the country's economic activity and contributing to national social and economic development.

The National Adaptation Plan includes actions and measures aimed at reducing the vulnerability of natural and human systems to the actual or expected effects of climate change.

With Law 1931 of 2018, Colombia advances in the guidelines for climate change management, which establishes and develops principles, institutional aspects, planning instruments, information systems, as well as economic and financial instruments for climate change management.

Likewise, with Law 2169 of 2021, the Climate Action Law establishes minimum short, medium and long-term goals and measures that allow the country to achieve carbon neutrality and climate resilience by 2050; that is, Colombia can offset its Greenhouse Gas (GHG) emissions.

Since the enactment of the aforementioned laws, regulatory measures have been generated at the national, regional and local levels, which establish different instruments and guidelines to achieve the goals that have been set as a country.

E2050 Strategy

The E2050 long-term strategy is a State policy instrument that will guide national, sectoral and territorial actions to build a climate-resilient future in Colombia, expressed in the carbon-neutrality of the economy and long-term adaptation to the effects of climate change.

In Colombia, this process represents the creation of the path of transformations necessary for the country to achieve climate-resilient development with respect to critical issues. Through national workshops as spaces for construction, work and discussion, the goals and activities that will make up E2050 were defined.

Enel Colombia participated in these spaces for articulating the commitments to a diversified energy matrix, mobility and infrastructure, and sustainable cities, based on the Enel Group's established position for circular cities, and supported by its global objective of decarbonization by 2040.

Nationally Determined Contribution (NDC)

Within the framework of the Paris Agreement and other international instruments on climate change, the Government of Colombia has established adaptation goals and mitigation measures that will guide its actions in the period 2020-2030, improving the commitment presented in the 2015 NDC, and increasing its ambition towards climate-adapted and resilient development, compatible with the goal of carbon neutrality by 2050.

The NDC was constructed in an inter-institutional manner with 148 mitigation measures, to emit a maximum of 169.44 MtCO₂ in 2030, corresponding to a 51% reduction in emissions in 2030, compared to the reference scenario. In this scenario, it commits to:

- Design a carbon budget by 2023 at the latest
- Reduce the deforestation rate to 50,000 ha/year by 2030, as this is the sector that emits the most in Colombia
- Reduce black carbon emissions by 40% by 2030 compared to 2014 emission levels, excluding forest fires
- Conduct biennial transparency reports to monitor emissions reductions

In the case of adaptation, the NDCs have been evaluated with 30 measures spread across seven sectors of action and 18 goals for implementation means.

For its implementation, Colombia must advance in the regulation of the NDC, as well as in the harmonization of Sectoral and Territorial Climate Change Management Plans with the NDC.

Enel Colombia contributed to the construction of the NDC by participating in various articulation spaces, as well as with the results of the Energy Transition Route study, prepared jointly with the University of the Andes under the title Zero greenhouse gas emissions roadmap for Colombia: Diagnosis, perspectives and guidelines to define possible strategies to address climate change.

To advance its regulation, the Climate Action Law was issued in 2021, the purpose of which is to regulate the NDC goals and some other aspects such as the greenhouse gas inventories of the country's industrial sector. The NDC also raises for the first time the need to develop a strategy for the fair transition of the workforce towards a resilient and low-carbon economy.

In order to continue understanding the actions that the country must take to reduce emissions in the energy sector, the Colombia 2050 Energy Transition Roadmap (ETR) study was developed during 2022, with the aim of developing a study with a medium (2030) and long-term (2050) vision that allows quantifying both the costs and economic benefits of accelerating the energy transition process, and contribute with recommendations that allow meeting the Nationally Determined Contribution (NDC) set by the country for 2030, and achieving carbon neutrality by 2050.

The study carried out three workshops and a series of roundtables with the participation of different stakeholders (more than 100 participants per session), in order to contribute to the dialogue between various actors to reduce greenhouse gas emissions and address climate change.

The study (ETR) was carried out using the TIMES model (The Integrated MARKAL-EFOM System) developed by the IEA-ETSAPS (The Energy Technology Systems Analysis Program) to create scenarios with in-depth energy and environmental analysis, aimed at producing a minimum-cost energy system, in medium to long-term time horizons, and which includes the transport, industry, buildings and generation subsectors.

The results of this study provide an external view of the possible path of energy supply and its forms of demand for the country by 2030 and 2050, which is summarized in the following measures that include what Colombia requires by 2050 in terms of energy.

1. Increase the capacity to produce low-emission energy fivefold
2. Ensuring gas availability for the transition
3. Ensuring timely and large-scale adoption of low-carbon technologies
4. Ensure full financing of new investments
5. Building relationships of trust between communities, government and companies to advance projects with opportunity
6. Put a price on carbon consistent with mitigation goals and eliminate fossil fuel subsidies
7. Ensuring full and affordable energy coverage
8. Ensuring the productive transition of vulnerable groups that lose out with the energy transition
9. Supporting the energy transition and the fiscal transition
10. Increase national knowledge and research and innovation capabilities
11. Maintain a broad, realistic and inclusive dialogue on carbon neutrality goals, actions and cost sharing

The Enel Group is confident that these results will be viewed with optimism, as a contribution that marks possible futures with a reasonable and at the same time challenging storytelling. Enel Colombia is willing to contribute to the creation of this future.

In 2023, the energy transition study carried out in 2022 was widely disseminated with the country's main stakeholders, both authorities and associations, which has allowed Enel to consolidate its position as a leading company in energy transition issues.

Participation in different union and state initiatives in Colombia to continue promoting issues of energy transition, of which the participation as Exhibitors in: 12th Colombia Genera 2023 - Route towards energy transformation and transition in Colombia - ANDI, SER Renewable Energy Event, Event of the Comptroller General of the Republic of Colombia, 9th Latin American Energy Meeting; among others. In turn, we presented the results of the study (ETR) for Colombia within the framework of the committees of the Alliance for a Carbon Neutral Electric Sector ASECN of the MME, the Decarbonization Committee of the ANDI and Colombia Inteligente among other sessions with unions.

As part of the external articulation carried out in Colombia, there was participation in the Roundtable Low Carbon Transition and Gender Inclusion of the Universidad de los Andes and the Universidad Nacional, the Energy Transition Observatory of the Universidad Externado de Colombia, the Energy Transition Observatory of the Universidad EAN. Additionally, as a result of the work carried out with the Mining-Energy Planning Unit (UPME) on the comments of the National Energy Plan (PEN), UPME submitted a request for collaboration to provide Strategic Bets in the construction of the PEN 2024-2054, finding an opportunity to work on the following fronts: sustainable mobility, energy efficiency and infrastructure. Likewise, the documents published by the Ministry of Mines and Energy on the Colombian Fair Energy Transition Roadmap have been analyzed.

Additionally, during 2023, the in-house study of Bogotá's energy transition was carried out using the TIMES model. The electricity supply was simulated considering two sources: the centralized generation supply of the national system and local distributed generation. Additionally, Bogotá's energy balance, energy uses and final demand by sector, as well as macroeconomic and social variables, energy and climate policies, and technologies, were considered, all with a focus on the city of Bogotá. Regarding the emissions reduction path, the emissions path presented by the District Environment Secretariat for Bogotá was considered. This study can be a tool for institutional and regulatory management with district authorities to discuss feasible evolution scenarios and also to identify electrification opportunities in the Bogotá Region.

Central America context

The Company has focused its efforts on understanding the context of environmental regulation on climate change and energy transition in Guatemala, Costa Rica and Panama, with the aim of participating in the construction of the roadmap in these countries and in the different strategies that governments implement to achieve greenhouse gas (GHG) reduction goals.

Guatemala

Through Government Agreement No. 329 of 2009, the country defined the National Climate Change Policy, whose scope includes: reducing vulnerability to extreme weather events, strengthening adaptation capacity and taking advantage of opportunities to reduce greenhouse gas emissions.

Through Decree No. 07 of 2013, the country takes a major step towards climate action by issuing the Framework Law to Regulate Vulnerability Reduction, Mandatory Adaptation to the Effects of Climate Change and Mitigation of Greenhouse Gases; the law defines different instruments, national capacities and strategies for climate resilience, among which are:

1. The formation of the National Council on Climate Change
2. The National Information System on Climate Change (SNICC)
3. National Action Plan for Climate Change Adaptation and Mitigation
4. National Climate Change Fund

Most of these strategies are unregulated and are still in their infancy.

The country has made progress on issues such as electric mobility and exemptions for the production of green hydrogen.

On the other hand, the energy sector in Guatemala represents 28% of the contributions of GHG emissions, which is why it has been classified as a priority for defining actions that allow for reduction. According to the Ministry of Environment and Natural Resources, the National Interconnected System has 69.72% renewable electricity generation, and it is expected that by 2030, it will be 80% from renewable sources.

As part of the dissemination of the energy transition study carried out in Guatemala, the company participated in the Electric Mobility Congress - AMEGUA and the Climate Change Forum in Guatemala. Additionally, a consultancy was developed for the "Study for analysis and proposal of regulatory adjustments for the provision of complementary services and in stand-alone mode in Guatemala, of which preliminary progress was shared with the authorities and at the end of 2023 the technical analyses and regulatory proposals will be available to be presented to the Guatemalan authorities.

Costa Rica

The government made official the National Policy for Adaptation to Climate Change 2018-2030 through Executive Decree No. 41091 of 2018 led by the Ministry of Environment and Energy, with specific objectives:

- Strengthening adaptation capacities and resilience conditions
- Reducing the present and future vulnerability of human and natural systems
- Moderate material damage and avoid human and livestock losses
- Taking advantage of the opportunities that come with adaptation

Consequently, in 2018, the National Decarbonization Plan 2018-2050 was established, in which Costa Rica aims to have a decarbonized economy by 2050, which has reached the lowest possible level of emissions consistent with the global climate goal. This plan establishes 10 axes on which efforts are directed to achieve the goal and from which visible results have been obtained. Among the topics are sustainable and zero-emission mobility, consolidation of the national renewable electricity system, resilient infrastructure, comprehensive waste system, livestock, low-emission agriculture, among others.

In 2022, the country will "Officialize and declare as public interest the 2022-2026 Action Plan of the National Climate Change Adaptation Policy 2018-2030" through Executive Decree No. 43491 of April 25, 2022, which outlines a roadmap for the next five years with the aim of the country strengthening its resilience to climate change. On the other hand, this same year the construction of its first National Climate Empowerment Strategy (ENACE) for the involvement of citizens in the face of climate change begins, which is part of the climate commitments assumed by Costa Rica before the United Nations reflected in the most recent Nationally Determined Contribution 2020 (NDC).

Within the new National Development Plan 2023-2026 there is a national decarbonization target, whose indicator is the interannual rate of variation in CO₂ emissions due to the use of fossil fuels. Progress has been made in decarbonization strategies, electric mobility, distributed generation, green hydrogen and there are intentions to reform the electricity sector.

The country's electricity matrix has been renewable for several years, so the discourse focuses more on decarbonization and adaptation.

During 2023 in Costa Rica, the results of the energy transition study were presented at the Energy Congress - of the Chamber of Industrialists of Costa Rica ICCR and the Environmental and Climate Forum - OECD in Costa Rica and the specific results on electric mobility were taken to the Ministry of Public Works and Transport.

Panama

- The country has, through Executive Decree No. 35 of 2007, the approval of the National Climate Change Policy (PNCC) with its principles, objectives, and lines of action; however, Panama does not have a Framework Law on Climate Change and has so far submitted two updates of the Nationally Determined Contribution to the United Nations Framework Convention on Climate Change, the first in 2016 and the second in 2020. For 2019, it defines the National Climate Change Strategy 2050 with the issuance of Executive Decree No. 34. The Strategy refers to the legal and institutional framework for climate change in the country and addresses adaptation and mitigation, establishing proposed actions at the national level, as well as the setting of climate goals for 2030 and a transparency framework for 2030-2050.
- By Executive Decree No. 10 of June 16, 2022, Panama adopts the National Climate Action Plan to develop the updated Nationally Determined Contribution NDC, for this purpose, it sets 2050 as the goal to achieve a sustainable society and economy, resilient to climate change, carbon negative (that is, that CO₂ absorption at the national level is greater than the total CO₂ emissions emitted by the country) and inclusive, in line with the Paris Agreement and the Sustainable Development Goals (PNAC, 2022). Therefore, given its carbon negative condition, the country is focused on mitigation actions in the energy sector.
- Strategic Guidelines for the Energy Transition Agenda and a specific Roadmap for Energy Efficiency, Universal Access, Distributed Generation, Electric Mobility and Innovation of the SIN are available.
- During 2023, Enel contributed to the update of the NDC by participating in various articulation spaces, having as a contribution what was developed in the study in 2022, in which the Enel Group and the consulting firm Deloitte developed the study called: Roadmap to Enhance the Role of Stakeholders in the Framework of the Energy Transition of Panama, which yielded as main conclusions, among others, that by 2050, Panama can reduce its emissions by 67% for which:
 - 87% of the installed capacity of the electricity matrix must come from non-conventional renewable energy sources, which mainly includes the development of wind and solar energy.
 - By 2050, it is expected that 89% of the total transport fleet will be electrified.
 - Forest restoration of 1 million hectares, contributing approximately 30 million tons of CO₂eq absorbed.
 - Green hydrogen is seen as an alternative for the "difficult to decarbonize" sectors of industry in Panama, and as a replacement for diesel.
 - By 2050, nearly 5,000 jobs will be created, with women's participation increasing from 21% to 33% in the energy sector workforce.

In Panama, the organization participated in the Dialogue on Renewable Energies, the Energy and Water Symposium - SIP, Renpower Central America & the Caribbean, the XI Energy Forum - "Route to meet energy security needs" - APEDE in Panama; among others. Thanks to Enel's work in disseminating the results of the energy transition study, invitations were received to participate in the consultancy workshops: Cost-Benefit Analysis of Energy Transition Scenarios for the energy and electric mobility sector in Panama (IDB/SNE), in the collection of inputs for the Digitalization Roadmap in Panama and in workshops to socialize the Draft Energy Transition Law.

The country is currently developing the Green Hydrogen Roadmap and the update of the NDC v2 and the creation of the Climate Change Law are expected in 2023.

| Comprehensive climate change management plan - Enel Colombia

Enel Colombia has made progress on its Comprehensive Climate Change Management Plan (PIGCCE), a document whose purpose is to identify, evaluate, prioritize, define and update adaptation and mitigation goals, measures and actions that allow for reducing vulnerability to climate change, as well as promoting low-carbon development in the Enel Group's operations in Colombia and Central America.

Likewise, the company seeks to measure and document performance in terms of climate change in order to respond qualitatively and quantitatively to the goals set in this area. Thus, during 2022, Enel carried out a greenhouse gas inventory for its facilities in Colombia, which allowed it to establish 2019 as its base year.

In this sense, the Net-Zero Ambition Decarbonization Plan, contained in the PIGCCe, covers:

- The commitment to anticipate the Net-Zero trajectory by 10 years, from 2050 to 2040, for both direct and indirect emissions.
- Achieve zero emissions from power generation and sales of electricity and natural gas by 2040.
- Sell electricity produced 100% from renewable sources by 2040.
- Accelerate the decarbonization process of generation activities, gradually replacing the thermoelectric portfolio (2027) with new renewable capacity.

On this last topic, the fulfillment of the goal established in the PIGCCe, regarding the sale of the Cartagena Thermal Power Plant in 2023, is highlighted, in order to focus efforts on the development of non-conventional renewable projects.

Likewise, the PIGCCe has been developed under four strategic axes, alliances for climate, mitigation, adaptation and governance, which are described below:

Climate alliances

Describes how Enel, through different public and private alliances with relevant actors, becomes an enabler of emissions reduction in its clients, while participating in initiatives that leverage carbon neutrality and decarbonization, contributing to social impact and value creation. Enel Colombia has joined the Carbon Neutral Electric Sector Alliance of the Ministry of Mines and Energy since 2021, actively contributing to this alliance during 2023, and has participated in the Colombia Carbon Neutral Program of the Ministry of Environment and Sustainable Development during 2021 and 2022.

Mitigation

It seeks to identify measures aimed at low-carbon development, as well as the quantification of greenhouse gases. The results of the quantification lead to action plans (general recommendations) grouped into activities aimed at energy efficiency, renewable generation and demand management.

In addition, for this same period, a portfolio of mitigation and adaptation projects undertaken by the Company was prepared. Below are the projects identified in the mitigation component:

Country	Project	Description
Colombia	Forest Reborn	It consists of the restoration and protection of 690 hectares of high Andean forest - reborn forest - of great importance for the Tequendama region since it contributes to the water and environmental sustainability of the communities; the conservation of native fauna and flora species; and the connectivity of the ecosystems located in the middle and lower basin of the Bogotá River, among which the Chicaque and La Poma parks stand out.
Colombia	Renewable energy certification	Renewable energy consumption 622 GWh-year. The IRECS certificates issued by The International Rec standard constitute a cutting-edge product offered by the Company to its clients, guaranteeing that the energy consumed during a given period was generated from renewable energy sources. During 2023, Enel Colombia S.A. E.S.P. issued IREC certificates to 138 clients, representing a consumption of ~1,165 GWh.
Colombia	Carbon credit certificates	During 2023, the company managed to issue 1,133,764 carbon credits associated with renewable projects for the 2021-2022 period and 297,565 associated with the El Paso project, corresponding to the 2018-2022 period.
Colombia	Environmental education communities and social organizations - Bogotá River	By 2023, a total of 606 environmental training actions have been carried out in the area of direct influence of the Bogotá River generation chain, through strategies such as the training of environmental leaders and interest groups in the school of environmental thought and peace; in the municipalities located in the area of influence of the Bogotá River
Colombia	Environmental education in educational institutions - Bogotá River	Strengthening the environmental school project of schools in the area of influence of the hydroelectric plants on the Bogotá River, through the creation of youth ecological groups and the holding of environmental parties. By 2023, a total of 302 have been carried out Education and awareness actions to strengthen the environmental school project of the schools in the area of influence of the Bogotá River hydroelectric plant, through the construction, structuring, development of the PRAE and the definition, development of an environmental school project of interest, ecological and sustainable by Educational Institution and the realization of days or events to celebrate environmental commemorative dates.
Colombia	The Solar Pass	Solar project wind project 205MWPowder generation, represents 80% of the country's solar generation
Colombia	Phase-out of coal-burning capacity during 2022-2024	Phase-out of coal-fired capacity during 2022-2024 (percentage weight of coal capacity in consolidated capacity from 7% in 2021 to approximately 4% in 2024). Investments will be made to accelerate renewable energy development by installing 17 GW of new renewables during 2022-2024 to reach 67 GW of renewable capacity in 2024.
Colombia	Strengthening sustainable production systems -	Strengthen productive systems with environmental and social responsibility in the area of influence of the Bogotá River, -294 gardens have been established, from community gardens, school gardens, in ecological groups and family gardens, from the Home Gardens - Edible Forests project with a total of 385 training sessions for the establishment and management of gardens for the communities in the area of influence.
Colombia	Promote the transition and optimize the customer portfolio from gas to electricity	<ul style="list-style-type: none"> Promote the transition of gas customers to electricity (especially residential customers) Optimize the gas portfolio of customers (especially industrial customers)
Colombia	Foundation	132MW Solar Power Generation Project
Colombia	Guayepo I&II	487MW solar project The project will have a capacity of 491 MWdc (408.03 MWac) spread over 1,110 hectares. Guayepo will be equipped with bifacial polycrystalline technology, which allows the panels to absorb direct and indirect radiation on both sides. Its magnitude will also be reflected in its capacity, as it will generate around 1,030 GWh/year, energy capable of supplying the needs of around 770,000 inhabitants.
Colombia	The Solar Hill	187MW solar project With more than 400,000 solar panels spread over an area of 437 hectares, La Loma, located in the Colombian department of Cesar, is the largest photovoltaic park in the country under test. Once operational, the total installed capacity will be 187 MWdc, generating 420 GWh of renewable energy per year. Energy supply: 370,000 Colombian inhabitants per year capacity: 187 MWdc
Colombia	Others (from power generation)	Combustion of fossil fuels in auxiliary engines as part of power generation activities.

Country	Project	Description
Colombia	Solar Park - Pivijay, Magdalena	132.2 MWdc solar project With an investment of nearly \$109 million, this project will have an installed capacity of 132.2 MWdc, thanks to the more than 244,800 solar panels that will be installed. With an installed capacity of 132.2 megawatts in direct current (MWdc), this project will provide Colombia with around 227 GWh/year during the period 2023-2037.
Colombia	Getting out of coal generation	Invest €65 billion to accelerate the development of renewable energy by installing 75 GW of renewable capacity during 2021-2030 to reach 120 GW of consolidated renewable capacity in 2030 (3 times the installed renewable capacity in the reference year 2017). In 2023, in relation to the company's decarbonization process, the Cartagena Thermal Power Plant was sold.
Panama	Fortuna - Vivarium Lab	Creation of community nurseries and management laboratories within each area to develop reforestation and environmental assistance projects
Panama	Old mother	Renewable energy 31 MW
Panama	Solar Bacchus	Renewable energy 30 MW
Guatemala	Environmental strategic plan Municipality of Zunil	Canada hydroelectric power plant This public-private initiative aims to carry out actions focused on the management, recovery and reuse of solid and liquid waste, the construction of a sanitary landfill and promoting forest cover in the municipality's water areas. The aim is to promote environmental conservation, boost forest cover and the management, recovery and reuse of solid and liquid waste that flows into the Samalá River. This initiative will be carried out for 10 years in the municipality of Zunil.
Guatemala	Reforestation Cotzal-Quiché Palo Viejo hydroelectric plant	Fight global warming by removing carbon dioxide from the atmosphere and fixing it in trees. Promote and participate in reforestation activities on damaged lands to create green areas in San Juan Cotzal. Improving the performance of the San Juan Cotzal watershed while protecting the soil from erosion
Guatemala	Reforestation, hydroelectric plants, Canada, Monte Cristo	Recover forest cover in the municipal water recharge area by establishing plantations in degraded areas either due to environmental actions or human action. Improve the conditions of the water recharge areas of the micro-basins through the establishment of native plants in the area. Reduce the impact on forest resources due to anthropogenic threats through the establishment of forest plots with multiple-use species, recovering the native natural forest of that sector and contributing to the enrichment of the native forest lot.
Guatemala	Reforestation hydroelectric plants Matanzas San Isidro	A forest culture was promoted through awareness-raising activities, production of forest piles, and workshops on good agricultural practices and reforestation of 6 hectares that allowed people to understand the importance of the proper use of forests, supporting the conservation and recovery of the urban and rural landscape in alliances with key actors at the local level. Awareness was raised among civil society, local authorities and the student population about the importance of respect and responsible use of natural resources, especially forest resources.
Guatemala	Hydroelectric Power Plants	Specifically in Guatemala, it has 5 hydroelectric plants with a total installed capacity of 164 MW, which are Canada with 47.4 MW, Matanzas and San Isidro with 15.6 MW, Montecristo with 13.4 MW and Palo Viejo with 87.2 MW. The company also has a presence with a marketing company and a transport company.

Enel Grids – Colombia

Project	Description
Cundinamarca at 100%	The scenario for achieving universal electricity service in Enel Colombia's area of influence suggests the need to locate resources for more than \$130,000 million in the coming years and the Company's incursion into the use of new technologies, aligned with the new regulations of the sector. Regarding the number of Homes Without Service energized in 2023, the construction of infrastructure was achieved that allowed the energization of 1,029 families in different municipalities of Cundinamarca, Boyacá and Meta. The program has benefited 5,923 homes since its beginning in 2016.
Removal or uninstallation of equipment in use that is likely to be contaminated with PCBs	<ul style="list-style-type: none"> Progress of 78% was recorded in the PCB identification process in equipment in use, disuse and waste. Enel Grids continued working to meet the goal of 100% equipment identification by 2024. 99 PCB-contaminated equipment in service were removed and identified in 2022 and 2023. 2,552 transformers and oil-containing equipment were removed due to obsolescence, of which 82 items were found to be contaminated with PCB concentrations exceeding 50 ppm. 47.5 tons of carcasses generated during 2022 and 2023 were decontaminated using ultrasound, as well as 3.7 tons of dechlorinated oil. Thanks to this, the disposal costs of these wastes have been reduced by up to 57% compared to the value that their conventional treatment (export) would have entailed in the country.

Project	Description
Sustainable construction sites	At our Company we are committed to sustainable development, so much so that our initiatives around the world are focused on improving the quality of life of our people and the communities we serve. This is why we have developed a Sustainable Construction Guide with the main actions that we must take into account to achieve this great purpose. With this booklet we seek to socialize the initiatives that have been designed and implemented by Enel Grids, describing the characteristics that stand out in a sustainable project and the success stories at national and international level. It also includes the incentives and certifications that any company can access by implementing sustainable initiatives.
Actions to reduce technical losses	We continue to strengthen our commitment to reducing technical losses in our network through HV and MV network modernization activities, construction of new power substations and replacement of bare conductors with insulated ones. By 2023, 93 km of the network will be modernized, which would mean a contribution of 0.75 GWh/year to the reduction of technical losses. Likewise, 120 km of the network will be undergrounded and another 29 km will be replaced by bare conductors with insulated ones.
Non-technical loss reduction management program	During 2023, Enel managed to sustain the energy losses of its distribution system through an energy recovery plan based on the implementation of plans that allowed the use of infrastructure through: Use of Macro measurement equipment in Medium and Low Voltage (MT, BT), advanced measurement equipment with remote measurement, Segmentation of large energy customers through the use of variables corresponding to phasor analysis, electrical signals and/or equipment opening or manipulation.
Ensuring the measure	In 2023, 3,536 technical measures were installed and 1,068 remote consumption verification equipment (MOL) were installed with connection to the Telemetry and Monitoring center, as well as the repowering of 4,159 technical measures that allowed, according to the needs of each particular case, a contribution to the recovery of 7.7 GWh of unregistered consumption (CNR) and 22.1 GWh of Follow Up (FU).
Transformation of solid waste	This project aims to take advantage of the largest amount of solid waste generated during the construction phase of the electrical substations, and transform them, together with the communities in the area of influence, into elements that can provide a benefit, extending their useful life. During 2023, the program was implemented in the areas of influence of the electrical substation projects: Calle Primera and Barzalosa; where more than 9 tons of solid waste were transformed, such as: wood from equipment packaging, scrap metal, plastic, concrete, among others, turning them into valuable products for the communities and contributing to the beautification of community spaces.
Solar panels Puerto Salgar	A 6 kW solar solution was installed at the Puerto Salgar offices, the aim of which is to meet the energy needs of the facility. The solution consists of 28 solar panels installed on the building's terrace, which have the capacity to generate around 1,550 kWh/month.
Modernization of lighting in substations	The technology (fluorescent tubes, sodium and bulbs) was changed to LED lighting in 9 substations in order to achieve proper lighting according to the lumens required for the spaces and savings in consumption due to the change in technology.
Guali Wetland sponsor plan	Within the framework of the Plan Padrino del Humedal program, led by the Regional Autonomous Corporation - CAR, Enel Colombia committed to developing a work plan with different actions aimed at the care and conservation of the ecosystem located in the jurisdiction of the municipalities of Funza and Mosquera. In this way, and with the participation of the community and environmental leaders, in 2023 two (2) workshops were held focused on the transformation of solid waste, contributing to the conservation of these ecosystems. During these spaces, more than 52 people from the municipality of Funza participated and six (6) germination bed modules, (2) barrel-type composters and one (1) wheelbarrow were delivered.

Enel X – Colombia

Project	Description
Electric mobility	<ul style="list-style-type: none"> · 1,007 charging units were sold and 379 7.2 kW chargers were installed in homes and businesses nationwide. · Seven agreements were signed with local distributors of brands such as Mercedes, General Motors, Auteco Mobility, BMW for the supply and installation of charging equipment. Charging As a Service sale were made for more than 1,384,966 URV. · Public charging facilities were installed at Club El Nogal, Movistar Arena, in partnership with important brands such as GM, BMW Autogermana, in order to increase the number of charging points in the city of Bogotá. · 3 public charging points were installed with La Rolita.
Virtual invoice	Factura Virtual closed 2023 with 926.4K registered customers, an increase of 16.3% compared to the end of 2022 (796.8K) with 129.6K new customers, which meant that approximately 24% of the total customer base was registered for the service. This growth meant that 18.3% of invoices issued this year were sent only digitally, avoiding the use of ink and paper in 8.3 million invoices.
Modernization of public lighting - Bogotá and municipalities Enel X	As part of the project to modernize public lighting fixtures to LED technology for the Mayor's Office of Bogotá, which Enel is carrying out in coordination with the Special Administrative Unit for Public Services (UAESP), during 2023 the installation of more than 22,000 luminaires was completed on different main roads in the city of Bogotá; thanks to this, the towns and avenues have better-lit spaces that offer visual comfort and road safety for citizens. In Cundinamarca, the signing of Addenda to the contracts with the Municipalities of Tausa, Cucunubá and Gachancipá was achieved, which allowed more than 2,200 lights to be modernized to LED technology. These projects reflect our commitment to build a long-lasting and sustainable relationship with the Municipalities, to positively transform the quality of life of their inhabitants and contribute to the development of the communities.
Cosenit	Construction and commissioning of 13 self-generation photovoltaic systems for 8 major Colombian companies, with a total capacity of 37.4 MWp and an estimated energy production of 48,942 MWh per year, enough energy to supply 27,931 homes that consume 100 kWh/month. In 2023, the photovoltaic plants for the clients Club Los Lagartos (0.1 MWp) and Eternit (0.9 MWp) came into operation, and more than 90% progress was made in the construction of the photovoltaic plant for the client Central Cervecera (3.5 MWp).
Frontera Energy – IKOTIA Park	Construction of a 7.85 MWp photovoltaic solar plant and the supply of a 1 MW energy storage system (BESS). In 2023, 100% of the park's capacity was declared available.

Project	Description
Electric Buses	During 2023, two electric bus pilots were carried out in the public transportation system in the city of Medellín and one in Montería, these being the first pilots of their kind developed in the aforementioned cities. For these projects, Enel Colombia participated with the provision of a mobile charging system consisting of an electrical substation and a 150-kW charger. In this way, we have taken the first steps to bring mass electric mobility to other regions of the country.
Public charging network in Bogotá	Thanks to the agreement signed for the development of the public recharging network in Bogotá, the first electric charging station was put into operation, with three (3) fast chargers.
Community Gardens and Vertical Gardens	In 2023, the conservation of vertical gardens and community gardens continued at the El Prado electroterminal located in the town of USME, where 4 harvests with 705 plant units of tubers, vegetables and aromatic herbs were delivered to 62 families in the community near the project. Likewise, air quality was improved by capturing 72 kg of CO ₂ and reducing environmental noise, raising awareness in the community about the implementation of sustainable projects.

Enel Colombia Foundation

Project	Description
Construction of eco-efficient stoves	This project seeks to replace open wood stoves with eco-efficient stoves that minimize exposure to smoke generated by burning wood, and also reduce the amount of firewood required in food preparation.
Sustainable production systems	This project is a program that is implemented in the areas of influence of the Guavio power plant, benefiting families in the municipality of Ubalá, in which the following initiatives were contemplated: composters, biodigesters, water harvesting and silvo-pastoral systems.

Governance

This section covers the way in which climate governance and the decision-making process have been established in the Company, analyzing its actors and their current roles. The development of the “ABC of climate change” guidance document is highlighted. Finally, it addresses the role of climate finance in the business’s own activities in relation to low-carbon development.

Adaptation

It seeks to identify those measures aimed at adapting activities to provide quality services, as well as the analysis of the management of the environment and its biodiversity.

Within the portfolio of mitigation and adaptation projects carried out by the company, the following are the projects identified in the adaptation component:

Enel Green Power

Country	Project	Description
Colombia	Ecological restoration plan for the tropical dry forest of the El Quimbo Hydroelectric Power Plant	By 2023: <ul style="list-style-type: none"> · 818,328 trees of 63 native tropical dry forest species have been propagated between 2014 and 2023. · We continue working with the three (3) local community nurseries which are located in the municipalities of El Agrado, Garzón and Gigante. · 605,450 trees have been planted in areas undergoing ecological restoration. · Monitoring and follow-up of 88,298 seedlings planted as part of restoration strategies since the pilot phase continues.
Colombia	Forecasts	Reservoir level forecasting: This activity is being carried out to improve the generation forecasts of the El Paso Power Plant through artificial intelligence, computer vision and cloud forecasting.
Colombia	Central automation & remote control project	Execution of the second phase of the Automation and Remote Control project for the Betania, El Quimbo and Guavio power plants, a project whose execution period is between 2022 and 2024.
Colombia	Cross-cutting projects (rhiino)	Robotic platform for safe inspections (rhiino) in areas with hazardous atmospheres.
Colombia	Hydraulic Remote technology, monitoring and operation center (CEMOR) Bogotá river power plants	The remote monitoring and operation center (CEMOR) has a consolidated change management team for continuous improvement in fault response, planning of interventions in generation assets and decision making. In addition, there is modern equipment that is relevant for the operation such as: excitation systems and power switches and self-cleaning filter systems and grid cleaners at the Tequendama plant, low voltage distribution boxes at the medium and high Bogotá river plants.
Colombia	Hydraulic technology in Guavio	It has modern equipment such as an electrical protection system, the intervention of the stator of two units and the assembly of the ball valve of the smaller unit; activities focused on extending the useful life. Among the civil works at the Central, the following stand out: the inspection and evaluation of the conditions of the central's escape tunnel, the removal of rock from the right bank of the Batatas River, as well as the basic engineering of the wastewater treatment plant and the enhancement of the intake, works focused on the maintenance of the reservoir.

Country	Project	Description
Colombia	Hydraulic technology El Quimbo	Major maintenance was completed on the discharge water oxygenation system to ensure dissolved oxygen conditions in the waters of the Magdalena River, downstream of the dam.
Colombia	Thermal technology Termozipa	In 2023, major maintenance was carried out on the precipitator of generation unit number 4, to improve particle capture efficiency.
Colombia	Hydea (hydro efficiency analysis) operational efficiency projects	The hydea (hydro efficiency analysis) project, which uses big data to apply efficiency analysis to hydroelectric power plants, enables the plants' performance to be improved.
Colombia	Environmental education Guavio	Carry out environmental education actions with the community in the area of influence of the Guavio Power Plant. In 2023, 3,382 attendees participated in the different activities of the program and in the development of the six Environmental Education strategies with 522 training sessions.
Panama	Enelize your community - sustainable nursery la Esperanza	Implement a sustainable nursery to reforest the Chiriquí Viejo River basin with fruit, ornamental and medicinal species and educate the community in environmental conservation, with the aim of reducing the effects of climate change such as floods and landslides that we experience due to hurricanes.
Guatemala	Ph Canada eco remanufacturing	The project will seek to reduce the tons of plastic material accumulated in the collection center through a process and treatment to convert this plastic into material for the production of plastic plates that will be used to make desks for educational centers and avoid the use of virgin materials for their production. Containers for garbage classification will also be produced.
Guatemala	Ph Matanzas - fruit forest nursery, San Jeronimo	Improve water resources and productivity through proper management of water, waste and forests; given that soils degraded by erosion caused by deforestation occur in the upper part of the municipality. The reduction in the flow of water sources and the drainage of rivers are phenomena that are also observed with deforestation. For this purpose, forestry pylons and workshops on good agricultural practices were produced within the facilities of the Vivero Forestal Frutal.
Costa Rica	Annual reforestation campaign	Annual reforestation campaign carried out with the participation of internal volunteers. Planting of approximately 400 trees of native species of the area.
Costa Rica	Water ABC	Implementation of the global project to ensure digital water monitoring and compliance with the ecological flow, which allows us to have supporting information on the committed ecological flow.

Enel Grids - Colombia

Project	Description
Installation of transformers with vegetable oil	The acquisition and installation of transformers that use vegetable oil as an insulating medium to provide a reliable energy supply continues, thereby reducing the risk of contamination of environmental matrices due to possible spills.
Macro measurement in BT - dynamo	In order to detect anomalies in the measurement of energy consumption, 5,492 points were selected for field visits and validation of points to evaluate the implementation of Dinamo technology, corresponding to macro measurement with Smart measurement equipment, as well as with Macro Mol technology with remote connection to the Telemetry and Monitoring Center. In this way, during 2023, 2,041 points were implemented and installed on site using Dinamo technology and 1,016 using Macro Mol technology, for a total of 3,057 macro-measured distribution transformers or equipment for the use and focus on detecting anomalies in the measurement units based on the associated balances.
Advanced meters	By the end of 2023, 76,358 customers had the advanced metering infrastructure, of which 75,715 were eligible for remote management, complying with the technical characteristics established in Resolution 40072 of the Ministry of Mines and Energy of 2018. Additionally, the Company has been implementing AMI as a balance measurement scheme, taking advantage of the benefits of this technology in network operation and maintenance processes; by the end of 2023, it had already added 6,672 meters. On average, 73,147 AMI users benefited from monthly remote reading and, during the year, 28,907 online reconnections were carried out.
Solid waste transformation project - Terminal and Montevideo Electric Substation	Management and use of solid waste susceptible to transformation, generated during construction, the beautification of the areas of influence of the Terminal substation and Montevideo substation projects, in order to make them more sustainable and facilitate their placement in the territories.
Solid waste transformation project - Barzalosa/Calle Primera Electric Substation	Management and utilization of solid waste generated during the construction phase of the Barzalosa, Occidente, Calle Primera, Tren de Occidente, Montevideo and other high voltage electrical substations, hereinafter Bogotá Region 2030; through the involvement of communities in the area of influence of the projects and the beautification of the surroundings.
Connection of projects for non-conventional renewable energy generation (FNCR)	In 2023, 331 photovoltaic solar generation projects were connected, representing a 52% increase compared to the 217 projects connected during 2022. Likewise, in December 2023, the first class 1 distributed generation project of 9.9 MW was incorporated, which corresponds to the first project of this level to be connected to the Enel Colombia distribution network, within the framework of CREG resolution 075 of 2021.
Installation of flight diverters	During 2023, we installed 244 flight diverters as voluntary actions within the framework of high voltage line modernization activities. These devices have been strategically located at the intersection of the lines with natural covers, bodies of water and areas of environmental interest (water reserve zones).

| Regulatory context

Energy transition law

In 2021, Law 2099 of 2021 on energy transition was passed, "By means of which provisions are issued for the energy transition, the revitalization of the energy market, the economic reactivation of the country and other provisions are issued." This regulation aims to promote the development and use of non-conventional energy sources, storage systems for such sources and the efficient use of energy, mainly those of a renewable nature.

Law 2169 of 2021

Through which the country's low-carbon development is promoted by establishing minimum goals and measures regarding carbon neutrality and climate resilience, and other provisions are dictated.

Decree 895 of 2022

Through which the national government regulates tax benefits for green and blue hydrogen projects.

Decree 1537 of 2022

By which Decree 1073 of 2015 is added and modified and the second paragraph of article 17 of Law 56 of 1981 is regulated, as well as article 30 of Law 2169. A declaration of public utility and social interest is made of projects for the generation, transmission and distribution of electric energy, as well as projects and/or execution of works for the production and storage of green hydrogen.

Resolution No. 40284 of 2022

Through which the Ministry of Mines and Energy defines the competitive process for granting the Temporary Occupation Permit on maritime areas, for the development of offshore wind energy generation projects, the first round is called and other provisions are dictated.

Resolution 0339 of 2022

The Mining-Energy Planning Unit - UPME has identified the need to adopt a territorial approach in mining-energy planning activities, where a general methodology is developed that is applicable to the plans formulated by UPME to incorporate the territorial approach into them, understood as a systematic analysis of the particularities of the territories and the implications for them of the sectoral decisions and orientations resulting from the UPME planning exercise.

Resolution 0552 of 2022

By which the operation of the Study Commission for the Promotion and Development of Carbon Markets in Colombia is implemented, in order to promote the development of these markets as a new economic sector and an effective tool for the reduction of greenhouse gas emissions.

Resolution 0849 of 2022

The Ministry of Environment and Sustainable Development establishes the Guide for the formulation and implementation of the Comprehensive Territorial Climate Change Management Plans - PIGCCT, providing guidelines and guidelines that allow the formulation, implementation, review and adjustment of their respective PIGCCT.

Resolution 0142 of 2022

By which the internal working groups of the Directorate of Climate Change and Risk Management of the Ministry of Environment and Sustainable Development are formed, their functions are assigned and other provisions are issued.

Decree 1476 of 2022

By which articles 21 and 23 of Law 2099 of 2021 are regulated and Title VII is added to Part 2 of Book 2 of Decree 1073 of 2015, in order to adopt provisions aimed at promoting innovation, research, production, storage, distribution and use of hydrogen for the provision of public electricity services, energy storage, and decarbonization of sectors such as transportation, industry and hydrocarbons.

Guatemala

Government Agreement No. 329 of 2009

It was agreed to approve the National Climate Change Policy, formulated by the Ministry of Environment and Natural Resources, which will be applied throughout the national territory.

National Energy Plan 2017-2032

The main objective of the plan is to support the country's efforts to reduce greenhouse gas (GHG) emissions by promoting the use of technologies for energy efficiency and savings; prioritizing the use of renewable energy sources in a sustainable manner to diversify the electricity generation matrix.

Decree 7-2013

Framework law to regulate the reduction of vulnerability, mandatory adaptation to the effects of climate change and the mitigation of greenhouse gases.

Decree Number 52-2003

Law on Incentives for the Development of Renewable Energy Projects

Government Agreement No. 211-2005

Regulations of the Law on Incentives for the Development of Renewable Energy Projects

Ministerial Agreement 284 of 2020

Regulations on the registration of projects for the removal or reduction of greenhouse gas emissions.

Costa Rica

Executive Decree No. 41091 of 2018

National Policy on Adaptation to Climate Change 2018-2030

Executive Decree 43491 of 2022

Officialization and declaration of public interest of the 2022-2026 Action Plan of the National Climate Change Adaptation Policy 2018-2030

Executive Decree 42884 of 2021

Creates the country program for climate leadership of the climate change directorate

National decarbonization plan 2018-2050 Executive Decree 43366 of 2021

Officialization of the Policy for the use of surplus resources in the National Electric System for the development of a green hydrogen economy

Executive Decree 39099 of 2015

Formalization of formats, guidelines and requirements for the presentation of procedures within the domestic carbon market and its digital access

Executive Decree 37926 of 2013

Regulation and operation of the domestic carbon market

Panama

Executive Decree No. 35 of 2007

Approval of the National Climate Change Policy (PNCC)

Executive Decree No. 34 of 2019

Defines the National Climate Change Strategy 2050

Resolution DM-0138-2022

Adopts the Procedure Manual of the Sustainable System of National Greenhouse Gas Inventories (SSINGEI), for the preparation and updating of the National Greenhouse Gas Inventories (INGEI).

Law 45 of August 4, 2004

It establishes a system of incentives to promote the hydroelectric generation system and other new, renewable and clean sources.

Law 37 of 2103

Which establishes the incentive regime for the promotion of the construction, operation and maintenance of solar power plants and/or installations.

Law 37 of June 10, 2003

Establishes tax incentives for solar power plants and/or installations.

Executive Decree No. 142 of 2021

Mandates the progressive and gradual establishment of the National Carbon Market of Panama (MNCP)

Executive Decree No. 100 of 2020

Which regulates Chapter II of Title V of the Single Text of Law 41 of July 1, 1998, General Environment Law of the Republic of Panama, on the Mitigation of Global Climate Change, creates the National Program Reduce Your Footprint for the management and monitoring of low-carbon economic and social development in the Republic of Panama and dictates other provisions.

Cabinet Resolution No. 9 3 of 2020

That approves the strategic guidelines of the Energy Transition Agenda.

Executive Decree No. 3 of 2023

Issues the National Climate Change Policy 2050.

5. Part Four – Annexes

The following annexes are an integral part of this report:

Annexes	Description	Link
Annex A	Separate Financial Statements of Enel Colombia S.A. E.S.P. 2023	https://www.enel.com.co/content/dam/enel-co/ingl%C3%A9s/shareholders_and_investors/enel-colombia/annual-financial-statements/2023/enel-colombia-separados-2023-ingles.pdf
Appendix B	Consolidated Financial Statements of Enel Colombia S.A. ESP 2023	https://www.enel.com.co/content/dam/enel-co/ingl%C3%A9s/shareholders_and_investors/enel-colombia/annual-financial-statements/2023/enel-colombia-consolidated-fy-2023-actual.pdf
Appendix C	Certification issued by the legal representative that the information covers all material aspects of the business	https://www.enel.com.co/content/dam/enel-co/espa%C3%B1ol/certificacion-link/certificacion-numeral-7-4-1-2-7.pdf
Appendix D	Certification signed by the legal representative on the results of the evaluation of the internal control systems and the procedures for control and disclosure of financial information, in compliance with Art. 47 of Law 964 of 2005	https://www.enel.com.co/content/dam/enel-co/espa%C3%B1ol/certificacion-link/certificacion-representante-legal-ley-964-2005-2024.pdf
Annex E	Certification issued by the statutory auditor on the effectiveness of controls over financial information reporting	https://www.enel.com.co/content/dam/enel-co/espa%C3%B1ol/accionistas_e_inversionistas/enel-colombia/documento/opinion-isa3000-control-interno.pdf

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