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QUARTERLY PERIODIC REPORT
Second Quarter 2023
Enel Colombia S.A. E.S.P.

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Second Quarter 2023

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

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



Quarterly Periodic Report – Second Quarter 2023 Enel Colombia S.A. E.S.P.

Current Securities Issues

Value class	Trading system	Stock market	Stretch	Emission	Mnemonic	Series Sub-Series	Issue date	Expiration date	Placement rate	Amount placed*	Amount current issue*
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	\$363.330
Fixed Income - Ordinary Bond	MEC	BVC	Sixth	Novena	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											\$1.257.590
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	Novena	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	Eighth	Tenth first	BCOS8189B5	B-5	23/10/2018	23/10/2023	IPC + %2.82	\$195.000	\$195.000
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											\$1.648.340

*Figures in millions of Colombian pesos – COP\$

MEC: Colombian Electronic Market

BVC: Colombian Stock Exchange

Contents



1. Glossary	5
2. Part One – Financial Situation	11
1. Separate Financial Statements	11
2. Consolidated Financial Statements	11
3. Material Changes in Financial Statements	11
4. Comments and Analysis of Financial and Operating Results	11
4.1. Comments and Analysis of Financial Results	11
4.2. Comments and Analysis of Financial Results	13
5. Quantitative and/or Qualitative Analysis of Market Risk	15
3. Part Two – Additional Information	16
1. Description of Material Variations – Risks Other than Market Risk	16
2. Material Changes – Environmental, Social and Corporate Governance Criteria	19
2.1 Corporate Governance	19
2.2 Social Criteria	19
2.3 Environmental Criteria	19
4. Part Three – Annexes	21



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, which 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 – Financial Situation

1. Separate Financial Statements

As part of the annexes, the separate financial statements as of June 30, 2023 are attached to this report, which are signed by the Legal Representative, Accountant and Statutory Auditor and include the opinion of the latter.

2. Consolidated Financial Statements

As part of the annexes, the consolidated financial statements as of June 30, 2023, are attached to this report, which are signed by the Legal Representative, Accountant and Statutory Auditor and include the opinion of the latter.

3. Material Changes in Financial Statements

Information on material changes will be contained in note 36 of the consolidated financial statements and in note 34 of the separate financial statements. This information is approved with the signing of the separate and consolidated financial statements.

4. Comments and Analysis of Financial and Operating Results

4.1. Comments and Analysis of Financial Results

Financial results 1H 2023

The financial results presented below correspond to the consolidated figures of Colombia, Panama, Guatemala and Costa Rica between January and June 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⁾.

	1S 2023	1S 2022*	VARIATION %
<i>Millions of pesos (COP)</i>			
OPERATING INCOME	7.925.601	5.537.801	+43.1%
CONTRIBUTION MARGIN	4.098.843	3.243.461	+26.4%
EBITDA	3.481.263	2.870.824	+21.3%
EBIT	2.939.115	2.447.151	+20.1%
NET INCOME	1.321.489	1.412.051	-6.4%
NET FINANCIAL DEBT ⁽¹⁾	5.292.600	6.184.718 ⁽²⁾	-13.8%
INVESTMENTS	1.418.072	696.896	+103.5%

*1H 2022 corresponds to the results of six months (January-June) of the generation business and four months (March-June) of the distribution business (Codensa), Enel Green Power Colombia, and the Central American subsidiaries.

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

(2) Figure as of December 31, 2022.

At the end of the first half of 2023, Enel Colombia and its subsidiaries in Central America achieved a contribution margin of \$4.10 trillion pesos.

The distribution business line contributed \$1.70 trillion pesos, as a result of:

- Higher revenues in line with progress in the execution of connection asset development projects and better operating results in energy recovery, including unrecorded consumption.
- Higher revenues due to improved remuneration of the distribution manager, due to greater efficiency in the incorporation of new electrical assets into the regulatory asset base (BRA).
- Indexation of distribution and marketing charges in accordance with current regulations framed in the “Pact for Tariff Justice”, which began to apply at the end of 2022.

(1) The results as of June 2022 include the performance of the former Emgesa, the acquiring company, for the period January-June 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 S.A.S.) 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.

The above was partially offset by:

- Higher variable costs in energy purchases explained mainly by the increase in stock prices
- Other businesses: Lower margin in the Crédito Fácil Codensa business due to higher portfolio provisions.

On the other hand, the generation business contributed 2.4 trillion pesos to the margin, mainly explained by:

- Greater volume of energy sales through contracts, especially in the wholesale market.
- Greater margin in the spot market (energy exchange) due to greater generation of hydraulic and thermal energy.
- Higher revenues in Reliability Charge and in the provision of AGC (Automatic Generation Control) services due to market conditions.
- One-off effect of \$33 billion pesos derived from compensation received from insurers due to damage to assets in the course of the ordinary course of business.

These positive aspects made it possible to offset higher fuel costs due to an increase in thermal generation, coupled with an increase in the CERE (Real Equivalent Cost of Energy) due to greater energy generation and greater depreciation of the peso against the dollar compared to the same period of the previous year.

Likewise, the Central American subsidiaries in Guatemala, Panama and Costa Rica contributed \$363.629 billion pesos to the contribution margin at the end of June, despite lower generation, particularly in Panama, due to low water contributions and as a result of an increase in purchases in the spot market to meet higher levels of contracting.

Fixed costs amounted to \$617.58 billion pesos, representing an increase of 65% compared to the same period of the previous year. This increase is explained by the effect of higher personnel expenses and other operating expenses, as a result of the increase in the minimum wage and the Consumer Price Index, added to the benefits included in the signing of the Collective Agreement at the end of 2022. In addition, there is the registration of a fine in Costa Rica for \$43.3 billion (US\$9.4 million), due to the rejection of the request for review by the First Chamber of the Supreme Court of Justice of Costa Rica, related to the delay in the start of operations of the Chucás Hydroelectric Project in Costa Rica.

Taking into account the above, Enel Colombia's consolidated EBITDA reached \$3.48 trillion pesos.

EBIT was \$2.94 trillion pesos, reflecting the increase in depreciation expenses due to the growth of the fixed asset base resulting from the investment plan that the Company has been implementing.

Enel Colombia's consolidated net profit was \$1.32⁽²⁾ trillion pesos, showing a reduction compared to the same period of the previous year, mainly due to:

- The increase in financial expenses, explained by: i) the recording of an expense that does not involve a cash disbursement, associated with the elimination of the account receivable from the Costa Rican Electricity Institute (ICE) for \$284.5 billion (US\$62 million) derived from the rejection of the review request by the First Chamber of the Supreme Court of Justice in relation to the recognition of greater investment for the construction of the Chucas Hydroelectric Project in Costa Rica, and ii) a higher average debt balance compared to the same period in 2022, which is due to greater financing needs that leverage the Company's investment plan, and the increase in the Banking Reference Indicator (IBR) and the Consumer Price Index (CPI), to which 57% and 27% of the debt are indexed, respectively.
- Higher taxes due to the non-deductibility of the expense associated with the rejection of the request for review in Costa Rica described above, and the recognition of occasional gains resulting from the sale of Enel Colombia's stake in Colombia ZE SAS

For their part, the Central American subsidiaries recorded a net loss of \$246.79 billion pesos, mainly explained by the resolution rejecting the lawsuit filed by Chucas to ICE, as previously explained.

(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 the first half of 2023, Enel Colombia made investments of \$1.42 trillion, focused mainly on:

- Energy generation: priority was given to the construction of the solar parks La Loma (César), Fundación (Magdalena), Guayepo 1&2 (Atlántico) and El Paso Extension (Cesar) and the Baco solar park (Panama).

Additionally, the completion of improvement works on the main access road to the Nuevo Balseadero resettlement (2.4 km) within the framework of the El Quimbo Hydroelectric Power Plant was highlighted, under an agreement between the administration of the municipality of Garzón and the Company.

- Energy distribution: the infrastructure expansion plan was continued to meet demand, construction of substitutions, digitalization of the network, replacement of equipment and connections of new clients.

As of June 2023, the Company has contributed to the payment of taxes amounting to \$1.52 trillion pesos, of which \$1.37 trillion correspond to taxes incurred, which include the payment for income tax for 2023 for \$1.16 trillion, and \$157,289 billion pesos to taxes collected from third parties.

At the end of June 2023, the consolidated Net Financial Debt reached \$5.29 trillion pesos, registering a reduction of 13.8% compared to December 2022, as a result of better cash generation that will allow meeting the dividend payment scheduled for the month of July.

Dividends

During the first half of the year, Enel Colombia received dividends from Guatemala for \$166.44 billion pesos and from Panama for \$97.657 billion.

Summary of financial results of Enel Colombia

	30/06/2023	31/12/2022
<i>Millions of Pesos (COP)</i>		
Current Assets	5,375,312	4,725,840
Non-current assets	24,763,028	24,937,432
Current Liabilities	8,272,040	5,430,259
Non-current liabilities	7,983,414	7,919,645
Heritage	13,882,886	16,313,368
	30/06/2023	30/06/2022
Operating Income	7,925,601	5,537,801
Operational Costs	3,826,758	2,294,340
Contribution Margin	4,098,843	3,243,461
Operating profit (EBIT)	2,939,115	2,447,151
Earnings before taxes (EBT)	2,238,508	2,163,821
Utility of Exercise	1,321,489	1,412,051

4.2. Comments and Analysis of Financial Results

Operating results for the first half of 2023 – Generación Colombia

	1S 2023	1S 2022	VARIATION %
<i>GWh(*)</i>			
GENERATION IN COLOMBIA	4,082	3,653	+11.7%
CONTRACT SALES	4,126	3,382	+22.0%
SHORT TERM MARKET SALES (SPOT)	1,042	1,013	+2.8%
PLANT AVAILABILITY	83.2%	87.1%	-3.9

(*) Estimated figures

At the end of June 2023, Enel Colombia remained the second largest power generation company in terms of net installed

capacity, with a 19% share of the National Interconnected System (SIN). This share is represented by 3,565 MW, of which 3,097 MW correspond to hydroelectric energy, 401 MW to thermal energy and 67 MW³ to solar energy. The net installed capacity in thermal technology showed a decrease of 5 MW given that the Cartagena Generation Plant registered an update of the net effective capacity in Unit number 2, going from 62 MW to 57 MW, as of May/2023.

The Company also positioned itself as the second largest generator in the National Interconnected System (SIN) in Colombia, with a 21% share, and the first energy marketer in the free market, with a 19% share, delivering a total of 399.45 GWh/month to 462 high-consumption customers distributed throughout the national territory.

Enel Colombia's energy generation increased by 22% during the first half of 2023 compared to the same period in 2022, thanks to the high-water contributions during the period between January and April.

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

- **96% hydroelectric:** Enel Colombia's basins showed surplus contributions with 119% of the historical average. The Bogotá River basin presented accumulated contributions of 182%, Guavio 100%, El Quimbo 97% and Betania 83% of the historical average.
- **3% thermal:** thermal generation increased by 46% during the period January-June 2023 compared to the same period in 2022 as a result of the company's commercial strategy.
- **1% solar:** corresponds to the energy production at the El Paso solar plant, and the energy associated with the start-up tests of the La Loma solar park

Finally, at the end of June 2023, Enel Colombia's power generation plants reported an availability of 88%, highlighting operational restrictions in Dario Valencia and failures in turbine 5 in Termozipa, units that are currently available.

Central America Operating Results 1Q 2023 – Generation

	1S 2023	1S 2022	VARIATION %
GENERATION GWh(*)	997	968	+3.0%
INSTALLED CAPACITY MW(*)	675	644	+2.3%

(*) Estimated figures

During the first half of 2023, energy generation in the Central American subsidiaries (Guatemala, Panama and Costa Rica) reached 997 GWh, of which 913 GWh correspond to hydraulic sources and 84 GWh to solar energy.

On the other hand, the net installed capacity of the three countries reached 675 MW, of which 543 MW correspond to hydroelectric power and 132 MW to solar energy, which includes the incorporation of 17 MW of the Madre Vieja solar plant into the system, a project that is currently being tested.

It is worth highlighting the reactivation of the Don Pedro and Rio Volcan hydroelectric plants in Costa Rica, after signing the energy sales contract with the Costa Rican Electricity Institute (ICE).

Operating results 1H 2023 – Energy distribution in Colombia

	1S 2023	1S 2022	VARIACIÓN %
NATIONAL ENERGY DEMAND (GWh)	38,837	37,750	+2.88%
ENERGY DEMAND IN COLOMBIA ⁽¹⁾ (GWh)	7,865	7,828	+0.45%
MARKET SHARE IN ITCOLOMBIA	20.25%	20.74%	-0.49
AVERAGE ENERGY LOSS RATE	7.48%	7.40%	+0.08
TOTAL CUSTOMERS IN COLOMBIA	3,825,738	3,749,638	+2.03%
SAIDI ⁽²⁾	487'	482'	+1.04%
SAIFI ⁽³⁾	8.65	7.90	+9.49%

(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

In the first half of the year, the national **energy demand** in Colombia showed a growth of 2.88% compared to the same period of the previous year, as a result of the stabilization of the productive behavior of the economy. The growth was driven by the unregulated market.

Enel Colombia's **energy demand** reached a growth of 0.45% compared to the first half of 2022. The segment Residential continues to show contraction in consumption, coupled with lower growth rates in other segments and the slowdown in the construction sector.

The **average energy loss index** as of June 2023 stands at 7.48%, showing a deterioration compared to the same period of the previous year, due to the increase in technical losses due to increased energy demand, as well as to growth of non-technical losses in the northern area of Cundinamarca, where thefts have been found by clients with direct connection to the network.

In terms of the total **number of customers**, the Distribution business recorded an increase of 2.03%, representing 76,100 new connections.

Regarding **service quality indicators**, during the first half of 2023 there is evidence of growth in SAIDI (duration) and SAIFI (frequency) of 1.04% and 9.49% respectively, due to the adverse weather conditions that continued during the first five months of the year and to a new extension in the interpretation of the criteria for accounting for interruptions established by the CREG in CREG resolution 015-2018. In order to contain the impact of this phenomenon, the Company intensified the execution of the maintenance plan, as well as investment projects, mainly in Cundinamarca.

5. Quantitative and/or Qualitative Analysis of Market Risk

Debt Portfolio: The company's debt portfolio includes instruments tied to variable interest rates (IPC, IBR and DTF). At the end of the quarter, there is no longer exposure to loans in foreign currency (USD).

Interest Rate Exposure

The variations in debt indexed to CPI, IBR and DTF between the March 2023 report and the cut-off date in June 2023 are mainly due to new disbursements of COP 683,625 million and COP 300,000 million for general corporate use.

RISK INDICATOR	MARCH 2023 (COP Millions)	JUNE 2023 (COP Millions)	DIFFERENCE (COP Millions)
IPC	1,965,800	1,965,800	-
IBR*	3,644,503	4,324,314	679,811
DTF		300,000	300,000

*IBR has a COP 400,000 million Hedging Swap on a loan disbursed in 2021 and maturing in 2026.

Derivatives Portfolio

Exchange rate

At the end of June 2023, the company had contracted exchange rate hedges in USD and CNH, which do not represent material changes compared to the end of March 2023, where the decrease in amounts is due to derivatives maturities.

RISK INDICATOR	MARCH 2023	JUNE 2023	DIFFERENCE
USD	244,683,705	212,269,522	- 32,414,183
CNH	542,569,552	173,120,560	- 369,448,992
EUR	785,732		- 785,732

Interest Rate

At the end of June 2023, the company maintains the same amount in interest rate derivatives compared to what was reported in March 2023.

3. Part Two – Additional Information

1. Description of Material Variations – Risks Other than Market Risk

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

Enel Colombia SAESP, 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 are 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 department –AFC– periodically holds meetings with the Managers of each business line and Staff (first 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.

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

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-eight (38) 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 cyberattacks 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

Risks Identified as of June 30, 2023 - Monitoring

Strategic Risk from Tax Reform

Subcategory	Probability	Description	Measurement procedures	Mitigation actions
Competitive landscape	High	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.	<ol style="list-style-type: none"> 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	<p>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.</p> <p>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.</p>

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 2023-2025	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 change in the capacity-based payment remuneration mechanism.

Subcategory	Probability	Description	Measurement procedures	Mitigation actions
Competitive landscape	Average	Possible changes to the process for allocating CxC obligations for existing plants, including competitive criteria. Resolutions currently under consultation CREG 133 and 132 of 2021 (under review), propose a modification to the Obligation allocation scheme that would decrease the Company's revenues.	Consider scenarios with delays and extra capex to quantify the risk.	<p>Participate in bill initiatives, direct negotiations with legislators to determine the inconvenience of bills.</p> <p>Work with business lines on a document to propose alternatives that minimize the impacts of regulatory changes resulting from a change in the capacity-based payment compensation mechanism.</p>

2. Material Changes – Environmental, Social and Corporate Governance Criteria

2.1 Corporate Governance

At the close of the second quarter of 2023, there were no material changes regarding the corporate governance practices, processes, and policies reported in the year-end periodic report at the close of 2022.

2.2 Social Criteria

At the close of the second quarter of 2023, there were no material changes with respect to the social criteria reported in the immediately preceding periodic report.

2.3 Environmental Criteria

Power Generation

Environmental Permits 2023 2Q

In 2023 2Q, 4 permits were obtained or renewed from environmental entities, see table:

Date	Central	Admon Act	Guy	Description
5/5/2023	Bethany	Resolution 0941 of May 5, 2023	Permission	<p>"By means of which the repopulation permit granted by Resolution No. 0550 of 2023, to the company ENEL COLOMBIA SAESP formerly called EMGESA SAESP, identified with NIT No. 860063875-8, is modified."</p> <p>Recognize the change of corporate name of the Authorization for restocking by sowing fingerlings, granted by Resolution No. 0550 of 2023, recognize the change of corporate name of the Authorization for restocking by sowing fingerlings, granted by Resolution No. 0550 of 2023.</p>
29/5/2023	Guavio	Resolution 490 of 2023 - Discharge permit	Permission	<p>"BY MEANS OF WHICH A DISCHARGE PERMIT IS GRANTED AND OTHER DETERMINATIONS ARE MADE"</p> <p>We were notified by Corpoguavio of the approval of the discharge permit for non-domestic (industrial) wastewater for the construction of the Río Batatas portal drain. We already have the permits for this work.</p>
16/6/2023	Guavio	Resolution 540 of 2023 - Occupation of riverbed	Permission	<p>"BY MEANS OF WHICH A PERMIT FOR THE OCCUPATION OF THE CHANNEL IS GRANTED AND OTHER DETERMINATIONS ARE MADE." Permit for occupation of the Playas y Camas channel, to carry out the construction of the responsible delivery structure for discharges due to the construction of a dewatering channel.</p>
5/06/2023	Casalaco	Resolution No. 1133 of June 5, 2023 - Update of the Environmental Management Plan for the CASALACO Hydroelectric Generation Chain	WFP	<p>"By means of which an Environmental Management Plan is updated, the change of the Corporate Name of the Holder of an Environmental License is accepted and other determinations are adopted."</p> <p>ARTICLE 2: The update of the Environmental Management Plan (PMA) for the project "Hydroelectric Generation Chain called CASALACO and corresponding to the hydroelectric plants El Charquito (Canoas), Tequendama (Salto I), San Antonio (Salto II), Limonar (Laguneta), La Junca (Darío Valencia I) and La Tinta (Darío Valencia II)" is hereby approved; with file LAM2611 and requested by the owner ENEL COLOMBIA SA ESP.</p> <p>ARTICLE 3: Require the company ENEL COLOMBIA SA ESP, identified with NIT 860063875-8, to present the adjustments to the programs within three (3) months from the execution of this administrative act.</p> <p>ARTICLE 4. Approve the update of the Monitoring and Follow-up Plan (PSM) for the project "Hydroelectric Generation Chain called CASALACO and corresponding to the hydroelectric plants El Charquito (Canoas), Tequendama (Salto I), San Antonio (Salto II), Limonar (Laguneta), La Junca (Darío Valencia I) and La Tinta (Darío Valencia II)"; with file LAM2611 and requested by the owner ENEL COLOMBIA SA ESP.</p>

Sanctioning Processes / Preventive Measures / Fines 2023 2Q

In 2023 2Q. there are 6 sanctioning processes before environmental entities. see table:

Date	Central	Admon Act	Guy	Description
28/6/2023	Guavio	Resolution 0590 of 2023	Fine	Fine of (\$ 79.442.196) for non-compliance with the submission of reports in 2020 related to the Trompetas River POC. Discharge processes have already been carried out. now an appeal will be filed to reconsider this fine.
28/6/2023	Guavio	Resolution 589 of 2023	Fine	Fine of (\$88.482.418) for non-compliance with civil works related to the Murca River POC. Discharge processes have already been carried out. and now an appeal will be filed to reconsider this fine.
10/5/2023	Quimbo	Order 3306 of May 10. 2023	Sanctioning	"BY WHICH THE PROBATIONARY PERIOD WITHIN AN ENVIRONMENTAL SANCTIONING PROCEDURE IS FORMALLY OPENED AND OTHER DETERMINATIONS ARE ADOPTED" To open for a period of thirty (30) days. the probationary period within the environmental administrative sanctioning procedure initiated through Order No. 08003 of August 21. 2020 (compliance with dissolved oxygen in AT2 - point downstream of the discharge of turbine waters).
21/6/2023	Quimbo	Order 4504 of June 21. 2023	Sanctioning	"BY MEANS OF WHICH A THIRD-PARTY INTERVENING IS RECOGNIZED WITHIN THE SANCTIONING PROCEEDINGS AND OTHER DETERMINATIONS ARE MADE" To recognize as a third-party intervening Dr. Álvaro Hernando Cardona Gonzalez. in his capacity as 11th Judicial Attorney II Environmental and Agrarian of Huila. within the environmental sanctioning procedure initiated with Order No. 5159 of October 21. 2016.
30/6/2023	Quimbo	Order 4879 of June 29. 2023	Sanctioning	"BY WHICH THE PROBATIONARY PERIOD WITHIN AN ENVIRONMENTAL SANCTIONING PROCEDURE IS OPENED AND OTHER DETERMINATIONS ARE ADOPTED" To open for a period of thirty (30) days. the probationary period within the environmental administrative sanctioning procedure initiated through Order No. 2970 of September 13. 2011. clarified through Order No. 2976 of September 13. 2011 (Six charges formulated for non-compliance with PMA in the construction works in "Ventana 2". "Vertedero". "C4". "C9". "C3". "Finca El Ancon". "Quebrada Las Juntas". "Domingo Arias")
16/03/2023	Quimbo	communicate 2023055035-2-000 of March 16. 2023	Fine	Filed: 2023044056-1-000 Case: 15DPE54379-00-2023 Coercive Collection Processes: CR 255-2017 Official document updating the fine to be paid within the framework of the sanction imposed by resolution 381 of 2016 for not removing the BIOMASS prior to filling the reservoir. The fine to be paid for the calculated period corresponds to a total of THREE THOUSAND FIFTY-SIX MILLION THREE HUNDRED SEVEN THOUSAND THREE HUNDRED SIXTY PESOS (\$3.056.307.360).

2023 2Q Requirements

In 2023 2Q. there are three requirements before environmental entities. see table:

Date	Central	Admon Act	Guy	Description
05/04/2023	Quimbo	Resolution 00646 of April 3. 2023. "By which a reconsideration appeal against resolution 3043 of December 26. 2022 is resolved"	Request	Through communication with ANLA registration number 2023010083-1-000 dated January 17. 2023. an appeal was filed against Resolution 3043 of December 26. 2022. By Technical Concept 766 of February 28. 2023. the National Environmental Licensing Authority – ANLA. made the pertinent technical considerations to resolve the appeal. Modifies the term established in the third article of Resolution 3043 of December 26. 2022. granting a period of seven (7 months) for the completion of complementary studies to the hydrological and hydraulic analysis of the Magdalena River. including the analysis of flows of the Páez River. the flows discharged by the CHEQ. for zones MGE1 and MGE4.

Date	Central	Admon Act	Guy	Description
06/06/2023	Quimbo	Resolution 1145 of June 5. 2023 "By which additional control and monitoring measures are imposed"	Request	The ANLA approves the project "Construction of the domestic wastewater treatment plant for the San Antonio del Pescado population center in the Municipality of Garzón. Huila" presented as part of the investment line "Interceptors and domestic wastewater treatment systems" of the 1% Investment Plan and requests a response to additional information on the project related to the adjustment of objectives, goals and scope, as well as follow-up and monitoring indicators.
27/6/2023	Guavio	Resolution 1353 of June 26. 2023. "By which additional measures are imposed"	Request	Additional measures to be imposed related to station records, tunnel monitoring for leaks and water quantity, and groundwater modelling. An appeal for reconsideration will be filed.

Enel Grids

During the second quarter of 2023, there were no material changes related to the environmental management of the business line, subject to inclusion in this report.

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 the second quarter of 2023, no fines or environmental sanctions were received for administrative sanctioning processes of an environmental nature for Enel Grids.

Market Colombia

During the second quarter of 2023, there were no material changes related to the environmental management of the business line, subject to inclusion in this report.

During the second quarter of 2023, no fines or environmental sanctions were received for administrative sanctioning processes of an environmental nature for Market.

4. Part Three – Annexes

The following annexes are an integral part of this report:

Annexes	Description	Link
Annex A	Separate Financial Statements of Enel Colombia S.A. ESP. June 2023	https://www.enel.com.co/content/dam/enel-co/ingl%C3%A9s/shareholders_and_investors/enel-colombia/quarterly-finance-states/2023/eff-enel-colombia-separados-1s2023.pdf
Appendix B	Consolidated Financial Statements of Enel Colombia S.A. ESP. June 2023	https://www.enel.com.co/content/dam/enel-co/ingl%C3%A9s/shareholders_and_investors/enel-colombia/quarterly-finance-states/2023/enel-colombia-S.A.esp-consolidated%20financial%20statement.pdf



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