QUARTERLY PERIODIC REPORT

Second Quarter 2024

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)

QUARTERLY PERIODIC REPORT

Second Quarter 2024

Quarterly Periodic Report – Second Quarter 2024 Enel Colombia S.A. E.S.P.

Current Securities Issues

Value class	Qualification	Trading system	Stock market	Stretch	Emission	Mnemonic	Series Sub-Series	Issue date	Expiration date	Placement rate	Amount placed*	Current issue amount*
Emgesa S.A. E.S.P. Emissions – Now Enel Colombia												
Fixed Income - Ordinary Bond	AAA	MEC	BVC	Room	Seventh	BCHB1129B15	B-15	13/12/2012	13/12/2027	IPC + 3.64%	$500,000	$200,000
Fixed Income - Ordinary Bond	AAA	MEC	BVC	Fifth	Octave	BCHB01139B12	B-12	11/09/2013	11/09/2025	IPC + 5.00%	$565,000	$363,030
Fixed Income - Ordinary Bond	AAA	MEC	BVC	Sixth	Novena	BCHB06149B16	B-16	16/05/2014	16/05/2030	IPC + 4.15%	$590,000	$162,500
											Total	**$725,530**
Codensa S.A. E.S.P. Emissions – Now Enel Colombia												
Fixed Income - Ordinary Bond	AAA	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	AAA	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	AAA	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	AAA	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	**$1,253,340**
											Total	**$1,978,870**

*Figures in millions of Colombian pesos – COP$
MEC: Colombian Electronic Market
BVC: Colombian Stock Exchange

Contenido

I. 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).

CO_2 FOOTPRINT: Average value of CO_2 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.

II. Part One – Financial Situation

1. Separate Financial Statements

As part of the annexes, the separate financial statements as of June 30, 2024, are attached to this report, which are signed by the Legal Representative, Public Accountant and Statutory Auditor, and include the latter's opinion.

2. Consolidated Financial Statements

As part of the annexes, the consolidated financial statements as of June 30, 2024, 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 is contained in notes 34 to the separate financial statements and note 35 to the consolidated financial statements.

4. Comments and Analysis of Financial and Operating Results

4.1. Comments and Analysis of Financial Results

Financial results 1H 2024

The financial results presented below correspond to the consolidated figures for Colombia, Panama, Guatemala and Costa Rica between January and June 2024.

	1S 2024	1S 2023	VARIATION %
Millions of pesos (COP)			
OPERATING INCOME	8,316,504	7,925,601	+4.9%
CONTRIBUTION MARGIN	3,942,115	4,098,843	-3.8%
EBITDA	3,344,004	3,481,263	-3.9%
EBIT	2,775,947	2,939,115	-5.6%
NET INCOME	1,504,462	1,321,489	+13.8%
NET FINANCIAL DEBT(1)	7,648,968	7,484,302 (2)	+2.2%
INVESTMENTS	812,018	1,418,072	-42.7%

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

(2) Figure as of December 31, 2023.

During the first half of 2024, Enel Colombia and its subsidiaries in Central America achieved a contribution margin of $3.94 trillion pesos, 3.8% below the previous year. This decrease was due to the intensification of the El Niño phenomenon in its final stage when water reserves reached historic lows. As a result, there was an increase in the stock market price, reflecting the increase in thermal generation necessary to avoid energy rationing. This situation contrasted with the same period in 2023, where high water contributions were recorded between January and April.

The distribution business line contributed $1.99 trillion pesos, representing an increase of 17.1% compared to the same period in 2023, due to:

- Better operational results in energy recovery.
- Indexation of distribution and marketing charges in accordance with the guidelines of current regulations.
- Growth in energy demand in the area of influence, with a cumulative increase of 1.5% annually, driven mainly by a sustained increase in regulated demand.
- Positive impact on the Marketing charge, due to its variable margin component

This result was partially offset by:

- Increase in variable energy purchase costs, mainly due to the rise in stock market prices, as a consequence of lower water contributions caused by the El Niño phenomenon.
- Reduction in revenue from infrastructure rental, attributed to the implementation of new rates defined by the Communications Regulatory Commission and lower revenue related to the transfer of networks associated with the construction of the Metro, due to works carried out and paid for in 2023.

On the other hand, the generation segment in Colombia contributed a total of $1.63 trillion pesos to the margin, which represents a decrease of 19.8% compared to the first half of the previous year. This reduction is mainly explained by the following factors:

- Increase in the volumes of energy purchases on the stock exchange due to the reduction in hydroelectric generation, caused by low hydrological conditions associated with the El Niño phenomenon.
- Significant increase in thermal generation, which raised stock prices and increased energy purchase costs on the spot market.
- Increase in fuel costs as a result of the increase in thermal generation.
- Reduction in revenue from the provision of auxiliary services for regulating system frequency (Automatic Generation Control – AGC) due to lower generation.

Likewise, as of June 30, 2024, the Central American subsidiaries in Guatemala, Panama, and Costa Rica contributed $316.557 billion pesos to the contribution margin, showing a decrease of 12.94% compared to the previous year due to the effect of the average exchange rate used in the conversion of the consolidated figures to the presentation currency. However, the contribution margin recorded in the functional currency (USD) for these subsidiaries showed an increase of 2.0% mainly explained by higher generation in Panama during the first quarter of the year, derived from the optimization of the reservoir level as required by the system, going from generating 732 GWh during the first half of 2023 to 805 GWh in 2024, and higher generation in Costa Rica, which at the end of June 2024 registered a total of 102 GWh, 30 GWh more than the same period of the previous year.

Fixed costs amounted to $598.111 billion pesos, registering a decrease of 3.2% compared to June 2023, mainly explained by the registration in the first half of 2023 of the fine in Costa Rica for $43.300 billion pesos, 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 the operation of the Chucás Hydroelectric Project.

This effect was partially offset by higher personnel and contract expenses resulting from the increase in the minimum wage and the update of the Consumer Price Index, respectively, in addition to the economic commitments included in the Collective Labor Agreement signed in 2022; and by higher fixed operating costs derived from the registration of the provision for $69.000 billion pesos, resulting from the second instance ruling by the Administrative Court of Cundinamarca in relation to the rehabilitation and delivery of the Gachalá – Gama road to the department of Cundinamarca to be integrated into its road network.

In accordance with the above, Enel Colombia's consolidated EBITDA decreased 3.9% compared to the same period in 2023, reaching $3.34 trillion pesos.

EBIT amounted to $2.78 trillion pesos, reflecting an increase in depreciation expenses due to the growth of the fixed asset base. This increase is related to the execution of the Company's investment plan, which covers the distribution and renewable energy businesses.

Enel Colombia's consolidated net income was $1.5[(1)]trillion pesos, impacted by:

- Decrease in financial expenses, mainly explained by higher expenses incurred in 2023 that are not reflected in 2024 as a result of the elimination of the account receivable from the Costa Rican Electricity Institute (ICE) for $284.5 billion due to the rejection of the claim in relation to the Chucás Hydroelectric Project; an effect that was partially offset by higher interest, as a result of a higher average debt balance compared to the same period in 2023.

(1) 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.

- Lower financial income resulting from the clearing and valuation of debt derivatives, which had a positive impact in 2023, taking into account the exchange rate levels for that period.
- Lower tax expenditure resulting from the tax incentive defined in Law 1715 of 2014 regarding the income deduction of 50% of the total investment made in projects with Non-Conventional Energy Sources.

For their part, the Central American subsidiaries recorded a net profit of $87.985 billion pesos.

During the first six months of 2024, Enel Colombia invested $812.018 billion, reflecting a 42.7% reduction compared to the same period of the previous year, due to the completion of renewable projects that were being executed during 2023.

The investments were mainly focused on:

The construction of the Guayepo I&II and Guayepo III solar projects, located in the municipalities of Ponedera and Sabanalarga in the department of Atlántico, which will contribute more than 750 MWdc to the system, as well as maintenance activities at the Company's generation plants to ensure their operation and meet the country's energy requirements.

During the second quarter, the Board of Directors of Enel Colombia approved the construction of the Atlántico solar park, which will have 256 MWdc and will be located in the department of Atlántico. This project, together with the Guayepo III solar park, approved in January of this year, will continue to leverage the company's strategy.

It is also worth noting that the La Loma and Fundación Solar Parks, after completing the required technical and regulatory tests, declared the start of their commercial operation.

The La Loma solar park located in the Cesar department, with a net effective capacity of 150 MWac, becomes the largest solar project to reach this milestone in the country. Additionally, the Fundación Solar Park, located in the municipality of Pivijay in Magdalena, also declared its entry into commercial operation with a net effective capacity of 90 MWac.

In the Distribution segment, during the first half of 2024, investments amounting to $552 billion pesos were made, aimed at improving the quality of service, meeting demand, maintenance and standardization of infrastructure, advancing in activities that allow for greater security and reliability of the system, which will contribute to improving the quality of service and promoting the economic and social growth of the City-Region.

On the other hand, as of June 2024, Enel Colombia has contributed with the payment of taxes worth $1.57 trillion pesos, of which $1.44 trillion correspond to taxes charged to the Company and include the payment of income tax for 2024 for $1.13 trillion. The remaining $122.428 billion pesos correspond to taxes collected from third parties.

As of June 30, 2024, consolidated **Net Financial Debt** reached $7.65 trillion pesos, registering an increase of 2.2% compared to December 2023, as a result of the new financing needs to leverage the ambitious investment plan that the Company has been developing. During the semester, short- and long-term credit operations were executed for a total of $860 billion pesos, including the closing of two operations with Banco de Bogotá under a sustainable line for a total of $500 billion pesos, intended to finance the development of renewable energy projects.

Dividends

During the first half of 2024, no dividend payments have been made from profits for the 2023 financial year.

4.2. Comments and Analysis of Operating Results

Operating results for the 1H 2024 – Generación Colombia

	1S 2024	1S 2023	VARIATION %
GWh(*)			
GENERATION IN COLOMBIA	7,538	8,381	-10.1%
CONTRACT SALES	8,564	8,461	+1.2%
SHORT TERM MARKET SALES (SPOT)	1,786	2,232	-20.0%
PLANT AVAILABILITY	85.6%	88.1%	-2.5%

(*) Estimated figures

At the end of the first half of 2024, Enel Colombia held the second position in electricity generation in terms of net installed capacity, with a 17.5% share of the National Interconnected System (SIN). This share is represented by 3,631 MW, of which 3,097 MW correspond to hydroelectric energy, 226 MW to thermal energy and 308 MW to Solar energy[(2)], which showed an increase of 240 MW compared to 2023, as a result of the entry into operation of the La Loma and Fundación projects during the second quarter of the year.

For its part, and in line with the decarbonization strategy, the net installed capacity in thermal technology showed a decrease of 180 MW, compared to the same period of the previous year, 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.

The Company also positioned itself as the second largest generator in the National Interconnected System (SIN) in Colombia, with a share of 18.4%, and the first energy marketer in the free market, with a share of 20%, delivering an average of 402.24 GWh/month to 451 high-consumption customers, distributed throughout the national territory.

As of June 30, 2024, Enel Colombia's energy generation reached 7,538 GWh, reflecting a 10% decrease compared to the same period of the previous year, mainly due to lower generation from hydroelectric plants due to the El Niño phenomenon. In light of this situation of low hydrology, the Company increased thermal generation to meet demand needs, contributing to the reliability of the country's energy system.

It is worth noting that, during the first six months of the year, solar technology increased its contribution to the system with the entry into operation of El Paso Solar, La Loma, Fundación and Guayepo I&II, the latter project is currently in the testing stage.

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

- **86% hydroelectric:** Due to the low hydrology presented during the first four months of the year in the country. The average of accumulated contributions at the end of June 2024 for the SIN resulted in deficit values with 80% above the historical average (MH). For its part, the Enel Colombia basins showed contributions of 92% of the historical average,

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

reflecting a recovery compared to the first quarter of the year, during the highest peak of the El Niño Phenomenon. The El Quimbo basin registered contributions of 96% MH and Guavio, Río Bogotá and Betania showed contributions of 98%, 89% and 58%, respectively.

- **7% thermal:** There was a greater participation of thermal generation due to the greater demand of the System due to low hydrology in the country.
- **7% solar:** This corresponds to the production of energy in the El Paso, La Loma and Fundación solar plants, which entered into commercial operation during the course of the year, and the energy associated with the testing of the Guayepo I&II solar park.

Finally, at the end of June 2024, Enel Colombia's power generation plants reported an availability of 85.6%, highlighting the operational restrictions in Dario Valencia and Guavio, and the optimization of the company's maintenance programs to guarantee the operation of the generating plants, especially in the Termozipa plant, providing security to the National Interconnected System to face the impacts derived from the El Niño Phenomenon.

Central America Operating Results 1H 2024 – Generation

	1S 2024	1S 2023	VARIATION %
GENERATION GWh(*)	1,077	997	+8.0%
INSTALLED CAPACITY MW(*)	705	675	+4.4%

(*) Estimated figures

During the first half of 2024, energy generation in the Central American subsidiaries (Guatemala, Panama and Costa Rica) reached 1,077 GWh, of which 959 GWh correspond to hydraulic sources and 118 GWh to solar energy.

Total generation increased by 8.0% compared to the same period of the previous year, mainly explained by the higher generation in Panama during the first quarter of 2024 as a result of the optimization of the reservoir levels due to system requirements, which allowed taking advantage of the high water contributions that occurred in December 2023; in addition to the higher generation in Costa Rica, as a result of the reactivation of the Don Pedro and Río Volcán hydroelectric plants as of May 2023.

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 30 MW of the Baco solar plant, a project that is currently being tested.

Finally, it is worth noting that, during the first half of 2024, the Esperanza (26 MW) and Jagüito (13 MW) solar parks in Panama declared the start of their commercial operation.

Operating results 1H 2024 – Energy distribution in Colombia

	1S 2024	1S 2023	VARIATION %
NATIONAL ENERGY DEMAND (GWh)	40,811	38,837	+5.1%
ENERGY DEMAND IN COLOMBIA[1] (GWh)	7,983	7,865	+1.5%
REGULATED MARKET SHARE IN COLOMBIA	19.6%	20.3%	-0.7%
AVERAGE ENERGY LOSS RATE (YTD)	7.53%	7.47%	+0.06%
TOTAL CUSTOMERS IN COLOMBIA	3,902,009	3,861,884[2]	+1.0%
SAIDI[3]	236'	251'	-6.0%
SAIFI[4]	4.29	4.37	-2.1%

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

(2) Figure as of December 31, 2023

(3) Indicator that measures the average duration in minutes of perceived service interruptions during the first half of the year.

(4) Indicator that measures the average number of times that a service interruption occurs during the first half of the year.

During the first half of the year, national energy demand grew by 5.14% compared to the same period in 2023. This cumulative growth highlights a positive trend in the country's energy consumption. This increase was driven especially by the El Niño phenomenon, which led to an increase in residential and small business consumption, which make up the regulated market. On the other hand, the unregulated market experienced a decrease, reflecting the country's economic slowdown.

Enel Colombia's **energy demand** grew 1.5% compared to the first half of 2023. This variation is mainly due to the contraction observed in the industrial segment, and the moderate growth experienced by the commercial and official segments, in line with the economic situation facing the country.

The **energy loss index** shows an increase of six basis points in 2024, mainly due to the increase in technical losses related to the increase in energy injected into the system. In addition, an increase in non-technical losses is observed due to an increase in energy theft by users illegally connected to the grid. During the first half of 2024, 88 GWh of energy were recovered, exceeding the target for the year by 22%, as a result of the execution of 79,934 technical inspections.

In terms of the **total number of customers,** the Distribution business registered an increase of 1.0%, representing 40,125 new connections during the year to date.

The **supply quality indicators** established in the Colombian regulation show an improvement during the first half of 2024 compared to the previous year SAIDI (-6%) and SAIFI (-2%). The improvement is mainly due to the implementation and execution of the investment and maintenance plans, which are focused on: maintenance of distribution networks, ensuring the availability of remote-control equipment, protection coordination plan and operational actions to improve service restoration, as well as guaranteeing the availability and loadability of the networks.

5. Quantitative and/or Qualitative Analysis of Market Risk

Debt Portfolio: The company's debt portfolio has instruments tied to variable interest rates (IPC and IBR).

Interest Rate Exposure

The variations in debt indexed to the CPI and the IBR between the March 2024 report and the June 2024 cut-off are not material to the size of the company's debt portfolio and are due to maturities in the second quarter and new disbursements to leverage the company's CapEx plan.

RISK INDICATOR	MARCH 2024 (COP Millions)	JUNE 2024 (COP Millions)	DIFFERENCE (COP Millions)
IPC	1,715,300	1,528,870	- 186,430
IBR	6,197,599	6,493,884	296,285

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

Derivatives Portfolio

Exchange rate

At the end of June 2024, the company had contracted net exchange rate hedges in USD and EUR, where the increase in amounts is due to coverage of new projects.

RISK INDICATOR	MARCH 2024	JUNE 2024	DIFFERENCE
USD	189,917,701	281,447,149	91,529,448
EUR	8,000,000	4,042,980	-3,957,020

Interest Rate

At the end of June 2024, the company maintains the same amount in interest rate derivatives compared to what was reported in March 2024.

III. 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 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 control and management structure is composed of a Global Risk Control Committee and a Local Risk Control Committee for Colombia. For each Group company, the risk control and management 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. 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 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 approved a 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 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

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

RISKS

Digital Technology

- Cybersecurity
- Digitalization
- IT effectiveness
- Service continuity

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 JUNE 30 – MONITORING

Strategic Risk from the Implementation of Tax Reform

Subcategory	Probability	Description	Measurement procedures	Mitigation actions
Competitive landscape	Medium - Low	Ongoing review of the implementation of the Tax Reform approved in December 2022 to determine the impact on the income statement.	Projection of tax costs for 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	Medium - Low	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 past due 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 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 commodity's exchange rate and 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 variable margin of the company.	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 2024-2026	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 or high rainfall. 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 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.

Risk of failure to attend to legal and litigation processes.

Subcategory	Probability	Description	Measurement procedures	Mitigation actions
Compliance - Legal	Low	The risk of not promptly addressing the processes and litigation that the Company has	Monitoring the progress of legal and litigation processes in order to mitigate the impact of a possible conviction or risk of a court ruling in favor of the third-party plaintiff.	Legal Management to handle the processes and continuous monitoring of their progress and status.

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

2.1. Corporate Governance

As of the second quarter of 2024, there are no material changes regarding Enel Colombia's corporate governance practices, processes and policies reported in the year-end periodic report at the end of 2023.

2.2. Social Criteria

As of the second quarter of 2024, there were no material changes related to the social management of the business line, subject to inclusion in this report.

2.3. Environmental Criteria

Power Generation

Environmental Permits 2024 2Q

In 2024 2Q, 3 permits were obtained or renewed from environmental entities, see table:

Date	Central	Administrative Act	Guy	Description
15/03/2024	Quimbo	Resolution 0463 of 2024	Permission	We were notified by AUNAP of the granting of resolution 0463 (March 15, 2024) By which authorization is granted for restocking by planting 1,350,000 fingerlings, in the area of influence of the El Quimbo hydroelectric plant, in the jurisdiction of the municipalities of Garzón, Gigante, El Agrado, Altamira and Hobo (department of Huila).
16/05/2024	Bethany	Resolution 0951 of 2024	Permission	We were notified by AUNAP of the granting of resolution 0951 of (May 16, 2024) authorizing the restocking by sowing of 1,200,000 fingerlings in the area of influence of the Betania Hydroelectric Power Plant, Yaguará Sub-reservoir: Ensenada Cosquero, Puente Costa Brava and Ensenada las Morras. Magdalena Sub-reservoir: Ensenada el Iguá (Huila department).
5/07/2024	Quimbo	VSC Resolution No. 000463 of April 30, 2024	Permission	We were notified by the ANM of the resolution declaring the termination due to expiration of the term of the concession contract No. KI9-08302X.

Sanctioning Processes / Preventive Measures / Fines 2024 2Q

In the second quarter of 2024, four fines or sanctioning proceedings were registered with environmental entities. Below is the table with the details:

Date	Central	Administrative Act	Guy	Description
3/04/2024	Guavio	Resolution 205 of 2024	Multa	We were notified of Res 205 of 2024, imposition of a fine of $81,601,211 COP, regarding the sanction of non-construction of works for the occupation permit of the Batatás Riverbed requested in Res 354 of May 27, 2010.
30/04/2024	Quimbo	AUTO 002781 of April 30, 2024	Sancionatorio	Notification Order No. 002781 of April 30, 2024 ordering the initiation of environmental sanctioning proceedings for not submitting within the established deadlines the partial/final contingency reports associated with three initial VITAL reports.
9/05/2024	CRB	AUTO No. 002777	Sancionatorio	ANLA AUTO is received for "initiation of environmental sanctioning procedure and other determinations" by the Coordinator of the Environmental Sanctioning Actions Group, attached to the Legal Advisory Office of ANLA.
19/06/2024	Quimbo	Resolution 1291 of June 19, 2024	Sanctioning	Notification of the administrative act by which the CAM resolves not to declare the cessation of the environmental sanctioning process against ENEL, initiated in October 2021, due to the environmental impact of three (3) critical sites during the construction of the Llanos de la Virgen irrigation district. An appeal for reconsideration will be filed before July 29, 2024.

2024 2Q Requirements

In the second quarter of 2024, four new requests or applications for license modifications were received from environmental entities. The table below presents the details:

Date	Central	Administrative Act	Guy	Description
5/04/2024	Quimbo	Order 044 of April 5, 2024	Request	We were notified by the MADS of the order through which the obligations established in Resolution 899 of 2009 are followed up, which carried out the definitive subtraction of 7,482.4 hectares of the Amazon Forest Reserve, within the framework of file SRF-LAM 4090
18/04/2024	Quimbo	Order 065 of April 18, 2024	Request	We were notified by the MADS of the order that follows up on the obligations established in Resolution 0423 of May 7, 2013, which carried out the definitive subtraction of an area of 140.8 hectares from the Amazon forest reserve established in Law 2 of 1959, within the framework of file SRF-00166.
18/04/2024	Quimbo	Order 067 of April 18, 2024	Request	We were notified by the MADS of the order that follows up on the obligations established in Resolution 1400 of October 17, 2013, which carried out the definitive subtraction of an area of 19.3 hectares from the Amazon forest reserve established in Law 2 of 1959, within the framework of file SRF-00218.
2/04/2024	Guavio	Auto 1723 of 2024	PMA Modification	ANLA notified about the start of an administrative process for the evaluation of a request for modification of the Guavio Environmental Management Plan

Enel Grids

During the second quarter of 2024, there were no material changes related to the environmental management of the business line, subject to inclusion in this report.

Environmental fines

The requests received from the Environmental Authorities are closely monitored for their timely attention, thereby reducing the risk of incurring in regulatory non-compliance. Currently, the established instances according to Law 1333 of 2009 and other applicable regulations are being fulfilled.

During the second quarter of 2024, 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 2024, there were no material changes related to the environmental management of the business line, subject to inclusion in this report.

Environmental fines

During the second quarter of 2024, there were no environmental requirements, fines or environmental sanctions for administrative sanctioning processes of an environmental nature for Enel X Retail and Global Customer Operation.

IV. Part Three – Annexes

The following annexes are an integral part of this report:

Annex	Descripción	Link
Annex A	Separate Financial Statements of Enel Colombia S.A. E.S.P. June 2024	https://www.enel.com.co/content/dam/enel-co/ingl%C3%A9s/shareholders_and_investors/enel-colombia/quarterly-finance-states/2024/EEFF%20Separated%202Q%202024%20Enel%20Colombia.pdf
Annex B	Consolidated Financial Statements of Enel Colombia S.A. E.S.P. June 2024	https://www.enel.com.co/content/dam/enel-co/ingl%C3%A9s/shareholders_and_investors/enel-colombia/quarterly-finance-states/2024/EEFF%20Consolidated%202Q%202024%20Enel%20Colombia.pdf