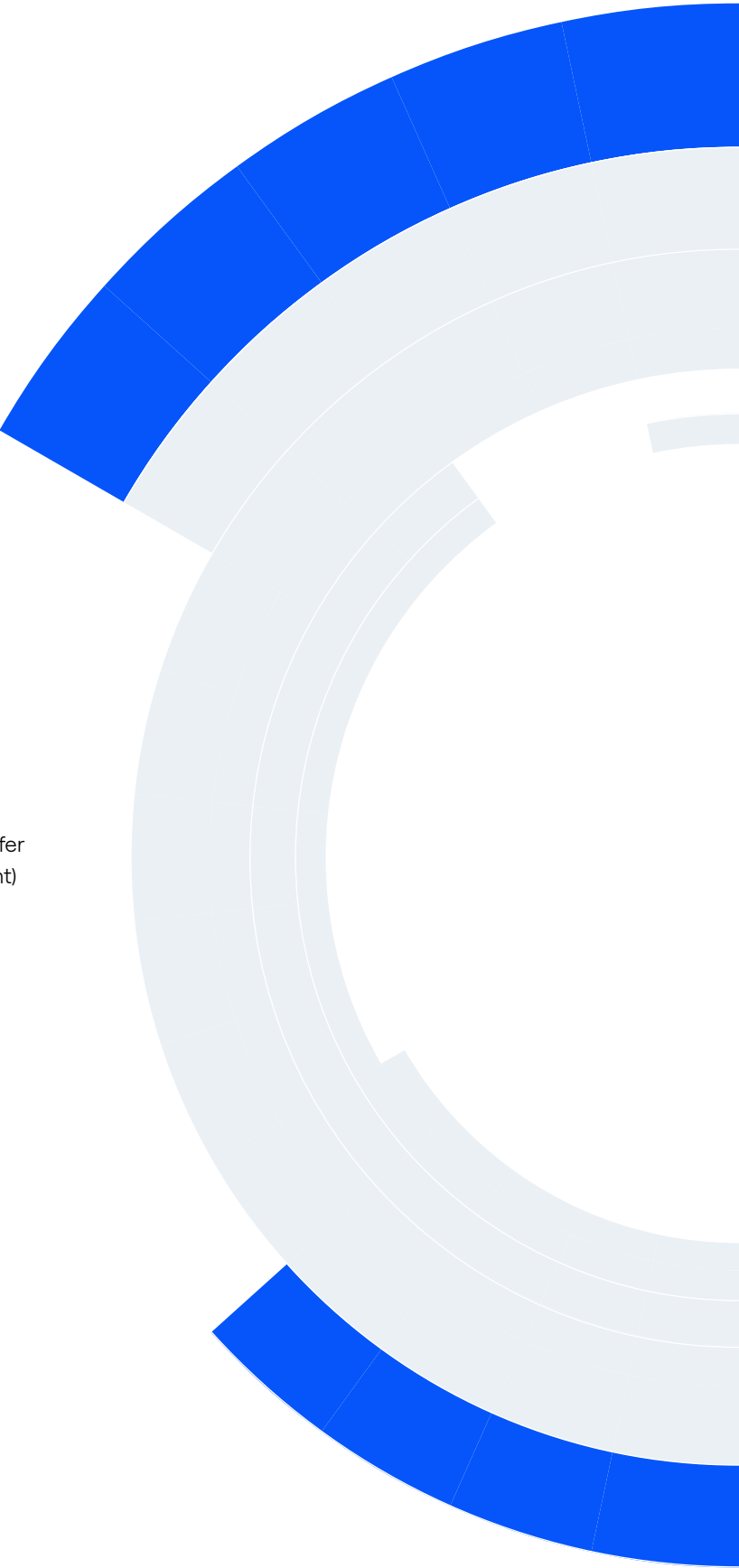




QUARTERLY PERIODIC REPORT
First Quarter 2024
Enel Colombia S.A. E.S.P.





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



QUARTERLY PERIODIC REPORT
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Quarterly Periodic Report – First Quarter 2024 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. – Now Enel Colombia Emissions											
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 + 5.00%	\$565,000	\$363,030
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	\$911,960
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	Ninth	Tenth second	BCOS9199B10	B-10	07/03/2019	07/03/2029	IPC + 3.56%	\$480,000	\$200,000
Fixed Income - Ordinary Bond	MEC	BVC	Tenth	Tenth third	BCOS120SE4 BCOS1209B7	E-4 B-7	25/08/2020 25/08/2020	25/08/2024 25/08/2027	4.70% IPC + 2.45%	\$500,000	\$250,000 \$250,000
										Total	\$1,453,340

*Figures in millions of Colombian pesos – COP\$

MEC: Colombian Electronic Market

BVC: Colombian Stock Exchange

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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).

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

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

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

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

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

DANE: National Administrative Department of Statistics.

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

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

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

DNP: National Planning Department.

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

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

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

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

GENERATOR: Natural or legal person that produces electrical energy.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Level 1: Systems with nominal voltage less than 1 kV

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

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

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

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

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

(a) A person or a close relative of that person is related to a reporting entity if that person:

- i) exercises control or joint control over the reporting entity;
- ii) exercises significant influence over the reporting entity; or
- iii) is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.

(b) An entity is related to a reporting entity if any of the following conditions apply to it:

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

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

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

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

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

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

RES: Acronym for Renewable Energy Sources.

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

- (a) A possible obligation, arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not entirely within the entity's control; or
- (b) A present obligation, arising from past events, which has not been recognized in the accounts because:
 - i) It is not likely that an outflow of resources embodying economic benefits will be required to satisfy it; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

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

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

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

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

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

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

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

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

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

SSPD: Superintendence of Public Residential Services.

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

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

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

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

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

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

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



II. Part One – Financial Situation

1. Separate Financial Statements

As part of the annexes, the separate financial statements as of March 31, 2024 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 March 31, 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 will be contained in note 35 of the consolidated financial statements and in note 34 of the separate financial statements, which are signed by the Legal Representative, Accountant and Statutory Auditor and include the opinion of the latter.

4. Comments and Analysis of Financial and Operating Results

4.1. Comments and Analysis of Financial Results

Financial results 1Q 2024

The financial results presented below correspond to the consolidated figures for Colombia, Panama, Guatemala and Costa Rica during the months of January, February and March 2024.

	1Q 2024	1Q 2023	% VARIATION
Millions of pesos (COP)			
OPERATING INCOME	4,109,998	3,806,626	+8.0%
CONTRIBUTION MARGIN	2,013,426	2,041,554	-1.4%
EBITDA	1,734,579	1,743,404	-0.5%
EBIT	1,448,245	1,470,281	-1.5%
NET INCOME	791,704	804,513	-1.6%
NET FINANCIAL DEBT ⁽¹⁾	7,663,508	7,484,302 ⁽²⁾	+2.4%
INVESTMENTS	355,409	537,066	-33.8%

(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 quarter of 2024, Enel Colombia and its subsidiaries in Central America achieved a contribution margin of \$2.01 trillion pesos, a result that reflects the good performance of the Company's businesses despite the challenges arising from the adverse weather conditions currently facing the country.

The distribution business line contributed \$982.169 billion pesos, which represents an increase of 22.1% compared to the same period in 2023, as a result of:

- » Increased revenue from the investment plan by incorporating new assets into the regulatory base, focused on meeting demand, improving service quality and developing infrastructure to strengthen network reliability.
- » Indexation of distribution and marketing charges following the guidelines of current regulations (compensating for cost growth due to inflation).
- » Energy demand in the area of influence has grown by 2.5% year-on-year, driven especially by household and small business consumption, registering an increase of 2.9% compared to the same period last year.
- » Increase in the Marketing charge, in the generation component, derived from the higher energy prices on the stock exchange due to the El Niño phenomenon, which is reflected in the customer's rate with a lag of approximately two months.

This result was partially offset by:

- » Higher variable costs in the purchase of energy, mainly due to the increase in stock market prices of more than 47% compared to the previous year, as a result of lower water contributions due to the El Niño phenomenon.
- » Lower revenues from infrastructure rentals, due to the application of the new rates defined by the CRC (Communications Regulatory Commission), as well as in work for third parties due to the termination of specific contracts that were in place in the first quarter of 2023 and that are not in place in 2024.
- » Lower margin in the Crédito Fácil Codensa business due to higher portfolio provisions.

For its part, the generation business in Colombia contributed \$812.942 billion pesos to the margin, which reflects a reduction of 18.6% compared to the first quarter of the previous year, mainly explained by:

- » Higher energy purchase costs both in contracts and in the spot market, derived from lower hydroelectric generation, caused by low hydrological conditions nationwide due to the El Niño phenomenon that began during the second half of 2023, coupled with the increase in stock market prices compared to the same period of the previous year.
- » Higher fuel costs resulting from increased thermal generation.
- » Lower income from the provision of auxiliary services for regulating system frequency (Automatic Generation Control – AGC) resulting from lower generation.

Likewise, as of March 31, 2024, the Central American subsidiaries in Guatemala, Panama, and Costa Rica contributed \$218.314 billion pesos to the contribution margin, showing a decrease of 8.2% compared to the previous year due to the change in the exchange rate used to convert dollars to pesos. However, the contribution margin recorded in the functional currency (USD) for these subsidiaries showed an increase of 21.1% mainly explained by higher generation in Panama, derived from the optimization of the reservoir level as required by the system, going from generating 400 GWh during the first quarter of 2023 to 524 GWh in 2024.

Fixed costs amounted to \$278.847 billion pesos, registering a 6.5% drop compared to March 2023, mainly explained by: i) the decrease in personnel expenses and fixed operating expenses in the Central American subsidiaries, derived from the exchange rate effect described previously, and ii) higher fixed operating expenses caused during the first quarter of 2023, and which are not reflected during 2024 as a result of the sale of Enel Colombia's stake in Colombia ZE S.A.S. that materialized in April 2023. 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 benefits included in the Collective Labor Agreement signed in 2022.

In accordance with the above, Enel Colombia's consolidated EBITDA decreased 0.5% compared to the same period in 2023, reaching \$1.73 trillion pesos.

EBIT reached \$1.45 trillion pesos, reflecting an increase in depreciation expenses as a result of the growth in the fixed asset base due to the execution of the Company's investment plan associated with the distribution business and renewable projects.

Enel Colombia's consolidated net profit was \$791,704⁽¹⁾ billion pesos, impacted by:

- » The increase in financial expenditure, explained by a higher average debt balance compared to the same period in 2023.
- » Decrease in financial income mainly explained by the compensation and valuation of debt derivatives that 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 \$35.449 billion pesos.

During the first quarter of 2024, Enel Colombia invested \$355.409 billion, reflecting a 33.8% reduction compared to the same period of the previous year, due to lower execution in renewable projects, which are currently completing their construction

(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.



and others are in the testing stage for commercial operation, as is the case of El Paso, which is already in commercial operation. Likewise, distribution projects have a rescheduling of execution that will be developed to a greater extent during the second half of 2024.

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.

The inauguration of the La Loma Solar Park, the largest solar park in the country and the photovoltaic project that supplies the most energy to the National Interconnected System, stands out. Located in the department of Cesar, it has an installed capacity of 187 MWdc through which it will generate 420 GWh/year, energy capable of supplying the needs of nearly 600 thousand people.

Likewise, after completing the regulatory testing stage, and following a process of expanding its capacity, the El Paso Solar Park declared the start of its commercial operation, with an installed capacity of 99.5 MWdc to generate approximately 203.5 GWh/year.

In the Distribution segment, during the first quarter of 2024, investments were made aimed at improving the quality of service, meeting demand, and maintaining and standardizing the infrastructure, making progress in activities that allow for greater reliability of the regional transmission system in the northern part of Enel Colombia's area of influence, which will contribute to improving the quality of service and will allow meeting the growing energy demand needs in said area.

On the other hand, as of March 2024, Enel Colombia has contributed with the payment of taxes worth \$648.459 billion pesos, of which \$580.744 billion correspond to taxes charged to the Company and include the payment for income tax for 2024 for \$409.063 billion. The remaining \$67.715 billion pesos correspond to taxes collected from third parties.

As of March 31, 2024, the consolidated Net Financial Debt reached \$767 trillion pesos, registering an increase of 2.4% compared to December 2023, as a result of the new financing needs to leverage the ambitious investment plan that the Company has been developing. Of note is the closing of two credit operations with Banco de Bogotá under a sustainable line for a total of \$500.000 billion pesos, intended to finance the development of renewable energy projects.

Dividends

In March 2024, the General Shareholders' Meeting of Enel Colombia approved the distribution of dividends for COP\$1.8 trillion from the profits of the fiscal year.

4.2. Comments and Analysis of Operating Results

Operating results for the first quarter of 2024 – Generación Colombia

	1Q 2024	1Q 2023	% VARIATION
GWh(*)			
GENERATION IN COLOMBIA	3,493	4,082	-14.4%
CONTRACT SALES	4,124	4,126	-0.0%
SHORT TERM MARKET SALES (SPOT)	703	1,042	-32.5%
PLANT AVAILABILITY	84.4%	83.2%	+0.01

(*) Estimated figures

At the end of March 2024, Enel Colombia held the second position in electricity generation in terms of net installed capacity, with a 17% share of the National Interconnected System (SIN). This share is represented by 3,391 MW, of which 3,097 MW correspond to hydroelectric energy, 226 MW to thermal energy and 68 MW2 to solar energy. 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 17% share, and the first energy marketer in the free market, with a 20% share, delivering an average of 402.21 GWh/month to 454 high-consumption customers spread across the national territory.

As of March 31, 2024, Enel Colombia's energy generation reached 3,493 GWh, reflecting a 14% decrease compared to the same period of the previous year, mainly due to lower generation from hydroelectric plants due to the El Niño phenomenon present in the national territory. 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. In addition, following the strategy to reduce carbon emissions, solar technology increased its contribution to the system with the entry into operation of El Paso Solar and the delivery of energy to the system from the La Loma, Fundación and Guayepo I&II projects that are currently in the testing phase.

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

- » **85% hydroelectric:** due to the low hydrology presented during the year in the country. The average of accumulated contributions at the end of March 2024 for the SIN resulted in deficit values with 54% above the historical average (MH). For its part, the Enel Colombia basins showed contributions of 66% of the historical average, where the El Quimbo basin registered contributions of 95% MH and Guavio, Río Bogotá and Betania showed contributions of 68%, 47% and 26% respectively.
- » **8% thermal:** There was a greater participation of thermal generation due to greater system requirements in the face of low hydrology in the country.
- » **7% solar:** It corresponds to the production of energy at the El Paso solar plant, and the energy associated with the testing of the La Loma, Fundación and Guayepo I&II solar parks.

Finally, at the end of March 2024, Enel Colombia's power generation plants reported an availability of 84%, highlighting 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 and addressing the impacts derived from the El Niño Phenomenon.

Central America Operating Results 1Q 2024 – Generation

	1Q 2024	1Q 2023	% VARIATION
GENERATION GWh(*)	649	539	+20.3%
INSTALLED CAPACITY MW(*)	705	658	+7.1%

(*) Cifras estimadas

During the first quarter of 2024, energy generation in the Central American subsidiaries (Guatemala, Panama and Costa Rica) reached 649 GWh, of which 583 GWh correspond to hydraulic sources and 66 GWh to solar energy.

Total generation increased by 20% compared to the same period of the previous year, mainly due to the higher generation in Panama as a result of the optimization of the reservoir levels as required by the system, which made it possible to take advantage of the high-water contributions that occurred in December 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 17 MW from the Madre Vieja solar plant and 30 MW from the Baco solar plant, projects that are currently being tested.

Operating results 1Q 2024 – Energy distribution in Colombia

	1Q 2024	1Q 2023	% VARIATION
NATIONAL ENERGY DEMAND (GWh)	20,511	19,045	+7.7%
ENERGY DEMAND IN COLOMBIA(1) (GWh)	4,013	3,914	+2.5%
REGULATED MARKET PARTICIPATION IN ITCOLOMBIA	19.6%	20.5%	-0.9%
AVERAGE ENERGY LOSS RATE (TAM)	7.50%	7.54%	-0.04%
TOTAL CUSTOMERS IN COLOMBIA	3,883,924	3,807,726	+2.0%
SAIDI(2)	491'	486'	+1.1%
SAIFI(3)	9.05	8.52	+6.2%

(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 quarter of the year, national energy demand in Colombia experienced an increase of 7.7% compared to the same period in 2023, driven by the continued consumption of the residential sector and small industries, which make up the regulated demand, thus maintaining an upward trend for the eleventh consecutive month. It is important to highlight that, among the 10 regions of the country, the Caribbean region was the one with the highest level of consumption, where the impact of the El Niño phenomenon and the high temperatures recorded significantly influence. Regarding unregulated demand, a slowdown is evident, in line with the productive cycle that the country's economy is going through.

Enel Colombia's **energy demand** grew by 2.5% compared to the first quarter of 2023, despite the poor performance of the country's productive sectors, causing a slowdown in consumption patterns in the Company's area of influence.

At the end of the first quarter of 2024, the **average energy loss index** was 7.50% (TAM), a decrease of 4 points compared to the same quarter of the previous year thanks to the execution of 38,415 technical inspections that have allowed for an energy recovery of 46 GWh. Of note in the quarter was the installation of 440 new remote measurement devices that allow the monitoring and tracking of high-consumption customers, and the use of more than 23,800 energy balances in distribution circuits and transformers to identify areas or customers with under-registration. Likewise, 796 complaints have been received from customers as a result of legal culture campaigns and media deployment carried out in February 2024. During the first quarter of 2024, 22,120 new users were connected, which represents an increase of 1.17% compared to the first quarter of 2023, which presented 18,810 new customers.

Regarding the results of the regulatory service quality indicators, during the first quarter they were directly influenced by the dry weather conditions that prevailed in the period analyzed, which allowed on the one hand the implementation of the established maintenance and investment plans, and on the other hand, contributed to a decrease in the failure rate due to climatic events. However, compared to the same period of the previous year, an increase is evident, due to the change in the calculation methodology that the Energy and Gas Regulatory Commission - CREG incorporated in previous periods.

5. Quantitative and/or Qualitative Analysis of Market Risk

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

Interest Rate Exposure

Variations in CPI-indexed debt and the IBR-indexed debt between the December 2023 report and the cut-off date for March 2024 are not material to the size of the company's debt portfolio and are due to maturities in the first quarter and new disbursements to leverage the company's CapEx plan.

RISK INDICATOR	DECEMBER 2023 (COP Millions)	MARCH 2024 (COP Millions)	DIFFERENCE (COP Millions)
IPC	1,770,800	1,715,300	- 55,500
IBR	6,073,916	6,197,599	123,683

*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 March 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	DECEMBER 2023	MARCH 2024	DIFFERENCE
USD	116,905,568	189,917,701	73,012,133
EUR	-	8,000,000	8,000,000

Rate of interest

At the end of March 2024, the company maintains the same amount in interest rate derivatives compared to what was reported in December 2023.

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

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

TAXONOMY

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

Below is a brief description of each macro category:

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

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

Digital technology: They are risks inherently vulnerable to 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.

Macrocategorías and Subcategorías

Strategic

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

Governance & Culture

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

Digital Technology

- Cybersecurity
- Digitalization
- IT effectiveness
- Service continuity

RISKS

Financial

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

Operational

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

Compliance

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

Risks identified as of March 31 - Monitoring

Strategic Risk from the Implementation of Tax Reform

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

Financial Risk Due to Bad Debt Collection

Subcategory	Probability	Description	Measurement procedures	Mitigation actions
Credit and Counterpart	Average	<p>It corresponds to the probability of non-payment by customers who have used Enel's distribution services.</p> <p>Impact due to higher costs due to possible portfolio write-offs that reduce the result.</p>	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.	<p>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.</p> <p>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.</p>

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 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 20243-2025	To mitigate the exchange rate and commodity risk, the company has a commercial policy based on optimal contracting that minimizes the risk of exposure to the spot market in the event of extreme drought. The company also has a diverse and competitive portfolio of plants located in basins with different and even complementary cycles in the event of extreme phenomena. In the future, it will also have Non-Conventional Sources of Renewable Energy (FNCER) that have demonstrated their complementarity with the existing hydraulic resource.

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

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

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

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

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

2.1. Corporate Governance

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

2.2. Social Criteria

From March 9 to March 17, 2024, at the Paraíso Hydroelectric Power Plant, located in the El Colegio municipality, blockades were carried out by some members of the community to express their dissatisfaction with the alleged non-compliance by Enel Colombia with the agreements reached at the working meetings that have been held between the parties since the second half of 2021.

In this scenario, free access to the facilities was prevented, which resulted in the respective maintenance not being carried out and jeopardizing the electricity supply, mainly for the stability and reliability of the system in the eastern zone.

However, after several meetings with the protesters and the accompanying participation of the Ministry of Mines and Energy, the Ministry of the Interior, the Regional Ombudsman of Cundinamarca, the Government of Cundinamarca, the Government Secretariat, the Mayor's Office of El Colegio, the Municipal Ombudsman's Office, the Cundinamarca Police, the Airborne Infantry Battalion and the El Colegio Firefighters, talks were held that allowed for finding joint work solutions in the areas of interest of the communities and for reestablishing free access to the Plant's facilities. On March 17, agreements were reached with the group of protesters and a public-popular-private alliance was decided upon, within the framework of what is established in the National Development Plan, which will allow all parties to contribute resources to improve roads in the area of influence of the Plant. Additionally, working groups will be established to address the topics of interest in order to guarantee coordinated work that will allow the progress of the agreements, and which will be permanently supported by the communities, Enel Colombia, the Government of Cundinamarca and INVÍAS. The Ministry of Mines and Energy will be the guarantor of the process.

2.3. Environmental Criteria

Power Generation

Environmental Permits 2024 1Q

In 2024 1Q, 4 permits were obtained or renewed before environmental entities, see table:

Date	Central	Administrative Act	Guy	Description
26/02/2024	Muna	DJUR Resolution No. 50247000007	Permission	By which, the Discharge permit is granted to the municipality of Sibaté (Cundinamarca) identified with NIT 899.999.372 - 4, to discharge treated Domestic Wastewater - ARD from the treatment system - Wastewater Treatment Plant project - Pablo Neruda municipal WWTP. WWTP to be built by the three companies: Acueducto- GEB- ENEL, within the framework of the obligation of art. 13 of Resolution 506 of 2005. The information and technical input for granting this permit was delivered by the three companies to the Municipality.
1/03/2024	Muna	DJUR Resolution 50247000006 of 26 FEB. 2024	Permission	On March 1, we were notified of DJUR RESOLUTION No. 50247000006 of FEB. 26, 2024, by which the Discharge permit is granted to the municipality of Sibaté (Cundinamarca) identified with NIT 899.999.372 - 4, to discharge treated Domestic Wastewater - ARD from the treatment system - Wastewater Treatment Plant project - San Benito WWTP. This WWTP will be built by the three companies: Acueducto- GEB- ENEL, within the framework of the obligation of art. 13 of Resolution 506 of 2005. The information and technical input for the granting of this permit was delivered by the three companies to the Municipality.
1/03/2024	Muna	DJUR Resolution 50247000006 of 26 FEB. 2024	Permission	On March 1, we were notified of 50247000012 of FEB. 26, 2024, by which the Discharge permit is granted to the municipality of Sibaté (Cundinamarca) identified with NIT 899.999.372 - 4, to discharge treated Domestic Wastewater - ARD from the treatment system - Wastewater Treatment Plant project - PTAR Casco Urbano. This Casco Urbano WWTP will be built by the three companies: Acueducto- GEB- ENEL, within the framework of the obligation of art. 13 of Resolution 506 of 2005. The information and technical input for the granting of this permit was delivered by the three companies to the Municipality.
18/03/2024	Quimbo	Resolution 0463 of March 15, 2024	Permission	AUNAP notifies Resolution No. 0463 of March 15, 2024, by means of which a restocking permit is authorized for 1,350,000 fingerlings in the area of influence of the Quimbo Central, municipalities of Garzón, Gigante, El Agrado, Altamira and Hobo.

Sanctioning Processes / Preventive Measures / Fines 2024 1Q

In 2024 1Q, there are 3 fines before environmental entities, see table:

Date	Central	Administrative Act	Guy	Description
9/01/2024	Guavio	Resolution 1636 of December 28, 2023	Fine	In response to the appeal, CORPOGUAVIO imposes a fine for a total value of \$69,851,768 due to the permit to occupy the Trompetas Riverbed.
22/01/2024	Quimbo	Resolution 069 of January 19, 2024	Fine	ANLA notifies an administrative act confirming Resolution 0597 of 2023 by which it imposes a fine of COP \$141,052,735 for not planning with the CAM the forestry use of sections I, II and III of the PHEQ substitute roads.
26/02/2024	Guavio	Resolution 0116 of 2024	Fine	On February 27, we were notified of Resolution 116 of 2024, in which we were fined \$77650,981 COP, related to the sanction for the non-maintenance and reconstruction of the levee related to the permit to occupy the Murca riverbed.

2024 1Q Requirements

In 2024 1Q, there is 1 license modification requirement before environmental entities, see table:

Date	Central	Administrative Act	Guy	Description
29/01/2024	The Step	NA	New Requirement of Modification	The modification of the environmental license related to the drainage improvement project is progressing. As of February 23, the change document is expected to be submitted to Corpocezar, pending review of the hydraulic capacities related to the discharges of two ponds and their correlation with the contributions from El Paso Ext, under review by Col&CAM engineering.

Enel Grids

During the first 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

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 first 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 first quarter of 2024, there were no material changes related to environmental management for the Enel X Retail and Global Customer Operation business lines, subject to inclusion in this report.

Environmental fines

During the first quarter of 2023, 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	Description	Link
Appendix A	Separate Financial Statements of Enel Colombia S.A. E.S.P. March 2024	https://www.enel.com.co/content/dam/enel-co/ingl%C3%A9s/shareholders_and_investors/enel-colombia/quarterly-finance-states/2024/eeff-separate-1q-2024-en.pdf
Appendix B	Consolidated Financial Statements of Enel Colombia S.A. E.S.P. March 2024	https://www.enel.com.co/content/dam/enel-co/ingl%C3%A9s/shareholders_and_investors/enel-colombia/quarterly-finance-states/2024/eeff-consolidated-1q-2024-en.pdf



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