

**CONDENSED CONSOLIDATED INTERIM
FINANCIAL STATEMENTS**

Enel Colombia S.A. E.S.P. and Subsidiaries

As of June 30, and for the periods of three and six months ending on
June 30, 2024.

(With comparative figures as of December 31, 2023, and for the three-
and six-month periods ending June 30, 2023).

(*For any discrepancies or inconsistencies, please refer to the original Spanish version of
this document).

Enel Colombia S.A. E.S.P. and Subsidiaries
Condensed Intermediate Consolidated Statement of Financial Position
(Comparative figures as of December 31, 2023)
(In thousands of Colombian pesos)

	Note	As of June 30, 2024	As of December 31, 2023
ASSET			
<i>Current Asset:</i>			
Cash and cash equivalents	4	\$ 1,159,490,807	\$ 1,629,477,082
Other financial assets	5	59,909,362	19,687,046
Other non-financial assets	6	168,725,161	109,126,197
Trade accounts and other accounts receivable, net	7	2,548,177,437	2,610,259,197
Accounts receivable from related entities	8	14,974,999	15,835,483
Inventories, net	9	518,499,538	534,984,310
Assets held for sale	10	424,508,688	424,508,688
Income tax assets	11	232,309,270	106,062,126
Total current assets		\$ 5,126,595,262	\$ 5,449,940,129
<i>Non-Current Asset:</i>			
Other financial assets	5	388,464,360	365,208,600
Other non-financial assets	6	294,873,565	284,702,340
Trade accounts receivable and other accounts receivable	7	50,003,483	57,254,678
Investments in subsidiaries, joint ventures and associates	12	51,046,643	54,740,718
Intangible assets other than goodwill, net	13	1,455,121,299	1,499,261,575
Property, plant and equipment, net	14	22,434,590,533	21,758,779,814
Capital gain	15	117,038,013	107,840,122
Deferred tax assets	16	18,999,580	18,156,518
Total non-current assets		\$ 24,810,137,476	\$ 24,145,944,365
Total assets		\$ 29,936,732,738	\$ 29,595,884,494
Liabilities and equity			
<i>Current liabilities:</i>			
Other financial liabilities	17	1,584,088,282	2,180,692,213
Trade accounts and other accounts payable	18	2,284,671,967	3,070,227,174
Accounts payable to related entities	8	2,046,087,988	266,929,547
Provisions	19	156,092,507	225,473,844
Tax liabilities	20	74,461,751	410,178,227
Other non-financial liabilities	21	337,531,504	348,170,207
Provisions for employee benefits	22	102,272,944	132,366,206
Total current liabilities		\$ 6,585,206,943	\$ 6,634,037,418
<i>Non-current liabilities:</i>			
Other financial liabilities	17	7,528,939,783	7,253,638,572
Trade accounts and other accounts payable	18	242,493,359	241,059,978
Accounts payable to related entities	8	238,078,459	246,389,316
Provisions	19	276,848,795	218,923,985
Other non-current non-financial liabilities	21	285,178	-
Provisions for employee benefits	22	434,563,975	507,362,135
Deferred tax liabilities	16	571,689,926	528,135,092
Total non-current liabilities		\$ 9,292,899,475	\$ 8,995,509,078
Total liabilities		\$ 15,878,106,418	\$ 15,629,546,496

Enel Colombia S.A. E.S.P. and Subsidiaries
Condensed Intermediate Consolidated Statement of Financial Position
(Comparative figures as of December 31, 2023)
(In thousands of Colombian pesos)

	Note	As of June 30, 2024	As of December 31, 2023
Equity			
Issued capital	23	\$655,222,313	\$655,222,313
Share premiums		113,255,816	113,255,816
Merger bonuses		5,448,823,679	5,448,823,679
Other reservations		1,783,197,947	1,851,635,302
Capital costs		(6,508,367)	(6,508,367)
Other comprehensive income (OCI)		211,121,299	(155,295,479)
<i>Profit for the period</i>		1,474,341,757	1,938,215,238
<i>Retained earnings</i>		744,783,131	545,026,954
<i>Retained losses</i>		(258,367,060)	(258,367,060)
<i>Profit due to conversion to NCIF</i>		3,267,493,838	3,267,493,838
<i>Equity effect business combination</i>		(263,850,751)	(263,850,751)
Accumulated earnings		4,964,400,915	5,228,518,219
Equity attributable to the owners of the controlling company		\$ 13,169,513,602	\$ 13,135,651,483
Non-controlling interests		889,112,718	830,686,515
Total assets		14,058,626,320	\$ 13,966,337,998
Total liabilities and equity		\$ 29,936,732,738	\$ 29,595,884,494

The accompanying notes are an integral part of the condensed consolidated interim financial statements.

We, the undersigned Legal Representative and Accountant certify that we have previously verified the statements contained in these condensed consolidated interim financial statements and that they have been prepared in accordance with information faithfully taken from the accounting books of the companies that make up the Group.

Francesco Bertoli | Firmato da
FRANCESCO
BERTOLI

Raffaele Enrico Grandi
Alternate Legal Representative

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(See my report of August 13, 2024)

Enel Colombia S.A. E.S.P. and Subsidiaries
Condensed Consolidated Interim Income Statement, by Nature
For the periods of three and six months ended June 30, 2024
(With comparative figures for the three- and six-month periods ended June 30, 2023)
(In thousands of Colombian pesos, except earnings per share)

	Note	Six-month period from January 1 to January 30		Three-month period from April 1 to April 30	
		June		June	
		2024	2023	2024	2023
Revenue from ordinary activities	24	\$8,265,760,574	\$ 7,846,293,064	\$ 4,178,671,062	\$ 4,073,456,890
Other operating income	24	50,743,182	79,308,119	27,834,793	43,518,344
Total, income from ordinary activities and others operating income		8,316,503,756	7,925,601,183	4,206,505,855	4,116,975,234
Supplies and services	25	(4,374,388,674)	(3,826,758,244)	(2,277,816,748)	(2,059,686,391)
Contribution margin		\$ 3,942,115,082	\$ 4,098,842,939	\$ 1,928,689,107	\$ 2,057,288,843
Other work carried out by the Group and capitalized	13 and 14	84,814,105	78,802,221	42,987,906	41,489,457
Personnel expenses		(282,938,868)	(285,129,918)	(142,009,439)	(143,227,234)
Other fixed expenses, by nature	26	(399,986,735)	(411,252,673)	(220,243,142)	(217,692,072)
Gross operating result		3,344,003,584	3,481,262,569	1,609,424,432	1,737,858,994
Depreciation and amortization	13 and 14	(543,489,977)	(516,539,225)	(273,514,051)	(261,490,295)
Impairment losses		(24,567,012)	(25,608,822)	(8,208,666)	(7,535,514)
Operation result		2,775,946,595	2,939,114,522	1,327,701,715	1,468,833,185
Financial income		114,315,370	174,127,473	56,448,638	87,597,949
Financial expenses	27	(636,646,686)	(910,343,758)	(307,682,864)	(612,064,292)
Exchange difference, net		(18,690,809)	30,172,771	(15,613,284)	19,611,758
Financial result, net		(541,022,125)	(706,043,514)	(266,847,510)	(504,854,585)
Result from other investments					
Results of companies accounted for by the equity method		(3,336,596)	17,863,064	667,819	17,559,684
Results on sale and disposal of assets, net	28	(3,842,787)	(2,232,184)	(2,512,687)	(1,357,678)
Results before taxes		2,227,745,087	2,248,701,888	1,059,009,337	980,180,606
Income tax expense		(723,283,497)	(927,212,940)	(346,251,861)	(463,204,985)
Profit for the period		\$ 1,504,461,590	\$ 1,321,488,948	\$ 712,757,476	\$ 516,975,621
Profit attributable to:					
Shareholders		1,474,341,757	1,326,580,525	718,072,679	528,283,064
Non-controlling interest		30,119,833	(5,091,577)	(5,315,203)	(11,307,443)
Profit for the period		\$ 1,504,461,590	\$ 1,321,488,948	\$ 712,757,476	\$ 516,975,621
Basic and diluted earnings per share					
Basic and diluted earnings per share		9,901	8,908	4,822	3,548
Number of common shares outstanding		148,913,918	148,913,918	148,914,162	148,914,162

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Enel Colombia S.A. E.S.P. and Subsidiaries
Statement of Other Condensed Consolidated Interim Comprehensive Income
For the periods of three and six months ended June 30, 2024
(With comparative figures for the three- and six-month periods ended June 30, 2023)
(In thousands of Colombian pesos)

	Six-month period from January 1 to June 30		Three-month period from April 1 to June 30	
	2024	2023	2024	2023
Profit for the period	\$ 1,504,461,590	\$ 1,321,488,948	\$ 712,757,476	\$ 516,975,621
Components of other comprehensive income that will not be reclassified to profit or loss for the period, before taxes:				
Profit (losses) on new measurement of financial instruments measured at fair value with changes in OCI	(457,389)	(9,113,385)	61,455	(11,256,436)
Gains (losses) from remeasurements of defined benefit plans	75,595,669	(64,690,540)	34,623,734	(20,686,038)
Differences in foreign business conversion	256,130,592	(570,360,478)	241,441,459	(400,681,467)
Other result for the period, before taxes	\$ 331,268,872	\$ (644,164,403)	\$ 276,126,648	\$ (432,623,941)
Components of other comprehensive income that will be reclassified to profit for the period, before taxes:				
Gains (Losses) from cash flow hedges	54,109,890	(247,061,742)	81,665,167	(158,955,154)
Other result that will be reclassified to the result of the period, before taxes	54,109,890	(247,061,742)	81,665,167	(158,955,154)
Income taxes related to components of other comprehensive income that will not be reclassified to profit or loss for the period				
(Losses) profit from remeasurements of defined benefit plans	(23,522)	79,903	(11,286)	-
Total income taxes related to components of other comprehensive income that will not be reclassified to profit or loss for the period	(23,522)	79,903	(11,286)	-
Income taxes related to components of other comprehensive income that will be reclassified to the result of the period				
Income tax related to cash flow hedges	(18,938,462)	81,396,939	(28,549,447)	55,655,433
Total income taxes related to components of other comprehensive income will be reclassified to the result of the period	(18,938,462)	81,396,939	(28,549,447)	55,655,433
Total other comprehensive income	366,416,778	(809,749,303)	329,231,082	(535,923,662)
Total Comprehensive Income	\$ 1,870,878,368	\$ 511,739,645	\$ 1,041,988,558	\$ (18,948,041)
Profit attributable to:				
Shareholders	1,840,758,535	516,831,222	1,047,303,761	(7,640,598)
Non-controlling interest	30,119,833	(5,091,577)	(5,315,203)	(11,307,443)
Profit for the period	\$ 1,870,878,368	\$ 511,739,645	\$ 1,041,988,558	\$ (18,948,041)

The accompanying notes are an integral part of the condensed consolidated interim financial statements.

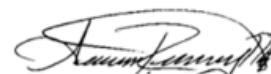
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Enel Colombia S.A. E.S.P. and Subsidiaries
Condensed Consolidated Intermediate Statement of Changes in Equity
For the six-month period ending June 30, 2024
(Comparative figures for the six-month period from January 1 to June 30, 2023)
(In thousands of Colombian pesos)

	Reserves								Other comprehensive income								
	Issued capital	Capital costs	Share premiums	Merger bonuses	Legal Reserve	Reserve as per bylaws	Occasional Reserve	Other reservations	Total reserves	Earnings and losses from new measurements of financial instruments measured at fair value and cash flow hedges	Defined benefit plan's earnings and losses	Effect on conversion	Total other comprehensive income	Accumulated profits	Total equity	Non-controlling interests	Total equity
Initial equity as of 01-01-2023	\$655,222,313	\$(6,508,367)	\$113,255,816	\$5,448,823,679	\$354,065,638	\$178,127	\$381,938,956	\$1,146,052,277	\$1,882,254,998	\$278,975,223	\$(117,352,404)	\$919,323,253	\$1,080,945,892	\$5,997,936,967	\$15,171,931,398	\$1,141,436,872	\$16,313,368,270
Comprehensive result	-	-	-	-	-	-	-	-	-	-	-	-	-	1,326,580,525	1,326,580,525	(5,091,577)	1,321,488,948
Profit for the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other comprehensive income	-	-	-	-	-	-	-	-	-	(174,778,188)	(64,610,637)	(570,360,478)	(809,749,303)	(809,749,303)	(809,749,303)	(809,749,303)	(809,749,303)
Total comprehensive income	-	-	-	-	-	-	-	-	-	(174,778,188)	(64,610,637)	(570,360,478)	(809,749,303)	1,326,580,525	516,831,222	(5,091,577)	511,739,645
Dividends declared	-	-	-	-	-	-	(30,619,696)	-	(30,619,696)	-	-	-	-	(2,968,387,567)	(2,999,007,263)	(103,332,902)	(3,102,340,165)
Increases due to other changes, equity	-	-	-	-	-	-	-	-	-	-	-	-	-	260,753,581	260,753,581	(100,635,640)	160,117,941
Total increase (decrease) in equity	-	-	-	-	-	-	(30,619,696)	-	(30,619,696)	(174,778,188)	(64,610,637)	(570,360,478)	(809,749,303)	(1,381,053,461)	(2,221,422,460)	(209,060,119)	(2,430,482,579)
Final equity as of 06-30-2023	\$655,222,313	\$(6,508,367)	\$113,255,816	\$5,448,823,679	\$354,065,638	\$178,127	\$351,339,260	\$1,146,052,277	\$1,851,635,302	\$104,197,035	\$(181,963,121)	\$348,962,775	\$271,196,689	\$4,616,883,506	\$12,950,508,938	\$932,376,753	\$13,882,885,691
Initial equity as of 01-01-2024	\$655,222,313	\$(6,508,367)	\$113,255,816	\$5,448,823,679	\$354,065,638	\$178,127	\$351,339,260	\$1,146,052,277	\$1,851,635,302	\$(8,654,632)	\$(196,445,900)	\$49,805,053	\$(155,295,479)	\$5,228,518,219	\$13,135,651,483	\$830,686,515	\$13,966,337,998
Comprehensive result	-	-	-	-	-	-	-	-	-	-	-	-	-	1,474,341,757	1,474,341,757	30,119,833	1,504,461,590
Profit for the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other comprehensive income	-	-	-	-	-	-	-	-	-	34,714,039	75,572,147	256,130,592	366,416,778	366,416,778	366,416,778	30,119,833	366,416,778
Total comprehensive income	-	-	-	-	-	-	-	-	-	34,714,039	75,572,147	256,130,592	366,416,778	1,474,341,757	1,840,758,535	30,119,833	1,870,878,368
Dividends declared	-	-	-	-	-	-	(68,437,355)	-	(68,437,355)	-	-	-	-	(1,738,459,061)	(1,806,896,416)	-	(1,806,896,416)
Increases due to other changes, equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,306,370	28,306,370
Total increase (decrease) in equity	-	-	-	-	-	-	(68,437,355)	-	(68,437,355)	34,714,039	75,572,147	256,130,592	366,416,778	(264,117,304)	33,862,119	58,426,203	92,288,322
Final equity as of 06-30-2024	\$655,222,313	\$(6,508,367)	\$113,255,816	\$5,448,823,679	\$354,065,638	\$178,127	\$282,901,905	\$1,146,052,277	\$1,783,197,947	\$28,059,407	\$(120,873,753)	\$305,935,645	\$211,121,299	\$4,964,400,915	\$13,169,513,602	\$889,112,718	\$14,058,626,320

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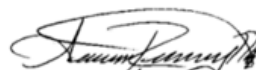
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Enel Colombia S.A. E.S.P. and Subsidiaries
Cash Flow Statement, Intermediate Condensed Consolidated, Direct Method
For the six-month period ending June 30, 2024
(Comparative figures for the six-month period from January 1 to June 30, 2023)
(In thousands of Colombian pesos)

	Six-month period from 1 January to June 30, 2024	Six-month period from 1 January to June 30, 2023
Cash flows from (used in) operating activities		
Types of charges for operating activities:		
Collections from the sale of goods and provision of services	\$ 8,432,361,468	\$ 7,506,064,255
Collections from royalties, fees, commissions and other income from ordinary activities	56,006,590	62,477,692
Collections from premiums and benefits, annuities and other benefits from underwritten policies	3,348,086	57,122,955
Other collections from operating activities	1,209,046,841	1,400,045,865
Types of cash payments from operating activities:		
Payments to providers for the supply of goods and services	(5,048,452,938)	(4,017,038,794)
Payments to and on behalf of employees	(227,602,667)	(229,105,872)
Payments for premiums and benefits, annuities and other obligations arising from underwritten policies	(63,941,453)	(53,380,155)
Other payments for operating activities	(1,493,044,992)	(1,273,854,107)
Net cash flows from operations	2,867,720,935	3,452,331,839
Income taxes paid	(1,179,045,402)	(1,006,927,937)
Reclassification of cash held for sale	-	(49,018,726)
Other cash inflows (outflows)	(90,851,842)	(118,643,085)
Net cash flows from operations	1,597,823,691	2,277,742,091
Cash flows from the loss of control of subsidiaries or other businesses	-	99,186,721
Other payments to acquire equity or debt instruments from other entities	-	(2,606,240)
Amount from the sale of property, plant and equipment	24,035,369	-
Purchase of property, plant and equipment and intangibles	(1,220,006,943)	(1,553,096,326)
Purchases of other long-term assets	-	(16,400,479)
Payments derived from futures contracts, forward contracts, options and swaps	(34,130,840)	(103,032,473)
Collections derived from future contracts, forward contracts, options and financial swaps	9,584,563	25,179,170
Interest received investment activities	32,767,047	72,700,288
Other cash inflows (outflows)	(252,731)	(55,285,028)
Net cash flows used in investing activities	(1,188,003,535)	(1,533,354,367)
Cash flows from (used in) financing activities:		
Amounts from loans	1,160,000,000	1,930,909,768
Loan repayment	(1,428,771,824)	(1,071,246,746)
Dividends paid to shareholders	-	(100,912,765)
Interest paid financing	(578,220,326)	(437,154,917)
Interest paid on leases (IFRS16)	(14,400,309)	(16,343,871)
Payments of lease liabilities (IFRS 16)	(20,175,210)	(16,870,641)
Loan payments to related entities	(28,181,784)	(40,212,784)
Other cash inflows financing	29,943,022	90,659,864
Net cash flows used in financing activities	(879,806,431)	338,827,908
Net change in cash and cash equivalents	(469,986,275)	1,083,215,632
Cash and cash equivalents at the beginning of the period	1,629,477,082	1,215,342,798
Cash and cash equivalents at the end of the period	\$ 1,159,490,807	\$ 2,298,558,430

The accompanying notes are an integral part of the condensed consolidated interim financial statements.

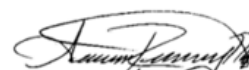
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Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
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1. General information

1.1. Economic Entity

Enel Colombia S.A. E.S.P. (controlling company) is a commercial corporation established in accordance with Colombian laws as a public services company, regulated by Law 142 and 143 of 1994; It is of Colombian origin, has its domicile and main offices at Calle 93 No. 13-45 Piso 1°, Bogotá DC and its term of duration is indefinite.

It was established by public deed No.003480 of Notary Office 18 of Bogotá DC on October 15, 1980 and registered before the Chamber of Commerce on August 17, 2007 under number 01151755 of book IX, commercial registration No. 01730333.

Through Public Deed No. 562 granted on March 1, 2022 from Notary 11 of the Bogotá Circle registered in the Public Registry administered by the Chamber of Commerce of Bogotá under number 02798609 of March 1, 2022 of book IX, Enel Colombia S.A. E.S.P. absorbed Codensa S.A. E.S.P., Enel Green Power Colombia S.A.S. E.S.P. and ESS.A.2 SpA through a merger, acquiring all the assets and rights of the absorbed companies and assuming all their liabilities and obligations; Likewise, it changed its corporate name from Emgesa S.A. E.S.P. to Enel Colombia S.A. E.S.P.

The shareholding composition of Enel Colombia S.A. E.S.P. as of June 30, 2024 is:

Shareholders	No. of Shares	Shareholding Interest %
Enel Américas S.A.	85,394,808	57.345%
Grupo Energía de Bogotá S.A. E.S.P.	63,311,437	42.515%
Other minority share holders	207,673	0.140%
Total	148,913,918	100%

Enel Colombia S.A. E.S.P. is a subsidiary of Enel Americas S.A., an entity majority controlled by Enel S.p.A. (hereinafter, Enel).

The situation of the Business Group registered in the commercial registry of the Chamber of Commerce of Bogotá was updated through the registration of a private document dated January 2, 2024, registered on January 29, 2024 under No.03059531 of book IX, through of which the foreign company Enel S.p.A. (Parent) communicates that it exercises Control Situation and that a Business Group is formed directly over the company Enel Américas S.A. (Subsidiary), which in turn exercises direct control over the companies Enel Colombia S.A. E.S.P. and Energía y Servicios South América SpA (Subordinates). In turn, the company Enel Colombia S.A. E.S.P. (Subordinated), exercises direct control over the companies Enel Green Power Fotovoltaica La Loma S.A.S. - In liquidation, Latamsolar Energías Renovables S.A.S. and Latamsolar Fotovoltaica Sahagún S.A.S. (Subordinates).

The condensed consolidated interim financial statements include Enel Colombia S.A. E.S.P. and its subsidiaries. Below is a detailed description of each company, the economic interest of the Group in them, and their corporate purpose as of June 30, 2024 and December 31, 2023 are detailed below:

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Type of direct interest

Company	% Economic participation
Enel Costa Rica CAM S.A.	100.00%
Enel Guatemala S.A.	99.99%
Enel Panamá CAM S.R.L.	99.97%
Generadora de Occidente S.A.	99.00%
Generadora Montecristo S.A.	99.99%
Enel Renovable S.R.L. (*)	0.99%
Tecnoguat S.A.	75.00%
Renovables de Guatemala S.A.	99.99%
Enel X Colombia S.A.S. E.S.P.	100.00%

(*) This interest corresponds to the percentage owned by Enel Colombia S.A. E.S.P.; the indirect interest of the company (99.00%) is reflected in Enel Panamá CAM S.R.L.

Type of indirect interest

Company	% Economic interest
Generadora Solar Occidente, S.A.	100.00%
Enel Fortuna S.A.	50.05%
Generadora Solar Austral S.A.	100.00%
Generadora Solar El Puerto S.A.	100.00%
Jaguito Solar 10MW S.A.	100.00%
PH Don Pedro S.A.	99.46%
PH Rio Volcán S.A.	99.15%
Progreso Solar 20MW S.A.	99.50%

Below are the economic entities in which Enel Colombia S.A. E.S.P. has direct participation and the most relevant ones in which it has indirect interest:

➤ **Colombia**

• **Enel X Colombia S.A.S. E.S.P.**

Enel X Colombia S.A.S. E.S.P. is a simplified joint-stock company established on July 1, 2009, and registered with the Bogota Chamber of Commerce on August 15, 2009, under No. 01319972 of Book IX. The company has an indefinite duration.

On July 1, 2009, by private document registered in the Chamber of Commerce of Bogotá on August 15, 2009 under No.01319972 of book IX, the company Inversora Codensa Ltda., which is dissolved and not liquidated, is reconstituted to continue its corporate purpose as Inversora Codensa S.A.S.

Relevant Information about Enel X Colombia S.A.S. E.S.P. (formerly Inversora Codensa S.A.S.): By means of Minutes No. 21 dated April 4, 2022, the Single Shareholder Meeting of

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Inversora Codensa S.A.S. approved the bylaws amendment changing the company's name to Enel X Colombia S.A.S. E.S.P.

Corporate purpose: Its main purpose is to invest in public utility services, especially the acquisition of shares in any public utility company whose primary purpose is the provision of electricity services as defined by Act 142 of 1994. One of its commercial strategies is to participate in the share disposal process approved by the National Government for electricity companies

The company may engage in any of the activities outlined in its corporate purpose either directly or as a partner or shareholder in other commercial entities with any corporate purpose.

Additionally, in the exercise of its corporate purpose; among others, Enel November 2009. Likewise, it continues to operate jointly with Scotiabank Colpatria, under the "Open Book" model, the "Crédito Fácil Codensa" product and in turn to develop complementary activities; one of them related to e-commerce businesses to advance business with clients through different digital platforms and strengthen the Group's positioning in terms of mass marketing and placement of insurance policies as an insurance correspondent.

➤ **Costa Rica**

• **Enel Costa Rica CAM S.A.**

Enel Costa Rica CAM S.A. is a joint-stock company established in accordance with Costa Rican laws as an electric sector services company for commercial purposes. It is of Costa Rican origin and has its main offices in San José, Escazú, Guachipelín Centro 27, third floor. The legal term of the legal entity is 99 years, commencing on September 11, 1991, and ending on September 11, 2090. This duration can be extended by agreement of the Shareholders' Meeting.

It was established by public deed No. Five-Seven before the Notaries Juan Carlos Esquivel Favareto and Javier Enrique Castillo Castro, on September 11, 1991, registered before the Public Mercantile Registry on October 11, 1991 in volume 682, folio 102, entry 127, with the legal entity ID 3-101-120506.

The company's capital amounts to US\$27,500,000 represented by 27,500,000 common and registered shares of US\$1.00 each. The shareholding composition of Enel Costa Rica CAM S.A., as of June 30, 2024, belongs entirely to Enel Colombia S.A. E.S.P.

It has the following companies as subsidiaries at the country level:

- PH Chucás S.A.
- PH Río Volcán S.A.
- PH Don Pedro S.A.

Corporate Purpose: Enel Costa Rica CAM S.A.'s main corporate purpose is the design, marketing and construction of systems for the conservation of electrical energy in all types of

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public or private buildings, energy production for commercial, industrial and agricultural purposes, and all types of commerce. related to the above.

On June 15, 2023, the company Enel Colombia S.A. E.S.P. made an additional capital contribution to the company Enel Costa Rica CAM S.A., through the transfer of 24,690 common and registered shares that the company Enel Colombia S.A. E.S.P. had in the company PH Chucas S.A.

➤ **Panama**

• **Enel Panama CAM S.R.L.**

Enel Panamá CAM S.R.L. (formerly Enel Green Power Panamá S.R.L.) was established in 1998 and modified to a limited liability company according to Public Deed No. 11,856, registered on October 17, 2019.

Between April 14, 2006, and February 2007, all the shares of Enel Panamá CAM S.R.L. were acquired by Enel Investment Holding B.V. Currently, due to corporate changes, 99.97% of the shares of Enel Panamá CAM S.R.L. are owned by Enel Colombia S.A. E.S.P.

The main activity of Enel Panamá CAM S.R.L. is to operate and develop hydroelectric, photovoltaic, and renewable energy generation plants. The total installed capacity is 361.7 MW DC, with an additional 65 MW DC under construction.

Enel Panamá CAM S.R.L. consists of seven (7) companies established in accordance with the laws of the Republic of Panama. It operates one (1) hydropower generation plant and six (6) photovoltaic generation plants, with one (1) of these photovoltaic generation plants under construction as of March 31, 2024.

Shareholders	No. of Shares	Shareholding Interest %
Enel Colombia S.A. E.S.P.	3,000	99.9667%
Enel Américas S.A.	1	0.0333%
Total	3,001	100%

The subsidiary companies are detailed below:

Enel Fortuna S.A.
Enel Renovable S.R.L.
Jaguito Solar 10MW S.A.
Progreso Solar 20MW S.A.
Generadora Solar Austral S.A.
Generadora Solar El Puerto S.A.
Generadora Solar Occidente S.A.

• **Enel Fortuna S.A.**

Enel Fortuna S.A. is a public limited company established under the laws of the Republic of Panama. It began operations under private management on January 8, 1999, resulting from the

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privatization process in which the Government of Panama sold 49% of the common shares to Américas Generation Corporation (AGC), currently Enel Panamá CAM, S.R.L. and 1.1% to employees of the former IRHE.

In April 2009, Enel Panamá CAM S.R.L. acquired 1.06% of the shares owned by former employees of the former IRHE, thereby becoming the holder of 50.06% of the Company's shares. The Government of Panama always retains 49.9%, and the former employees of the former IRHE the remaining 0.04%.

Between April 14, 2006, and February 2007, the shares of Enel Panamá CAM, S.R.L. were acquired in their entirety by Enel Investment Holding BV. Currently, as a result of corporate changes, the shares of Enel Panamá CAM, S.R.L. are owned at 99.97 % by Enel Colombia S.A. E.S.P. a company of the Enel Group whose ultimate controller is Enel S.p.A. and is domiciled in Rome, Italy.

The Company's main activity consists of operating a 300-megawatt hydroelectric generation plant located in the Chiriquí River, Chiriquí Province, Republic of Panama.

The Company operates and sells electricity and electric generation capacity to distribution companies pursuant to the terms of power purchase agreements; as well as; sales through the occasional market within Panama and other Central American countries.

Through Law 6 of February 3, 1997, the regulatory and institutional framework is established for the provision of the public electricity service, within which the construction, installation, operation and maintenance of hydroelectric and thermal generation plants subject to the regime is contemplated. of concessions and licenses.

Effective December 18, 1998, Enel Fortuna S.A. and the public services regulator (now the National Public Services Authority – ASEP) entered into a concession contract. The most important terms of the contract are detailed below:

- The ASEP grants Enel Fortuna S.A. a concession for the generation of hydroelectric energy, through the exploitation of the hydroelectric exploitation located on the Chiriquí River.
- Enel Fortuna S.A. is authorized to provide the public electricity generation service, which includes the operation and maintenance of an electrical generation plant, with its respective connection lines to the transmission networks and transformation equipment, in order to produce and sell in the national electrical system and carry out international energy sales.
- The term of validity of the concession granted is fifty (50) years. It may be extended for a period of up to fifty (50) years, upon request to ASEP and its due approval.
- Enel Fortuna S.A. will have the right to own, operate and maintain the assets of the complex and make improvements thereon. Prior approval will be required in cases where plant capacity is increased by 15% or more at the same site.
- Enel Fortuna S.A. will have free availability of its own assets and the assets of the complex.

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- Enel Fortuna S.A. will have the rights over real estate and rights of way within the Hydroelectric Complex and will be able to carry out all the activities necessary for the generation and sale of hydroelectric energy. Likewise, it will also have the right of way or access to the areas of the hydroelectric complex currently enabled and in use.
- Enel Fortuna S.A. may request the forced acquisition of real estate and the constitution of easements in its favor as stipulated by Law No. 6 and its regulations. The Company's main office is located in Panama City, Corregimiento de Bella Vista, Avenida Aquilino de la Guardia, PH Marbella Office Plaza, floor 3. As of June 30, 2024, the company has a total of 59 permanent employees.

Shareholders	No. of Shares	% Shareholding Interest
Enel Panamá CAM S.R.L.	50,055,171	50.0552%
Gobierno de Panamá	49,912,633	49.9126%
Other minority shareholders	32,196	0.0322%
Total	100,000,000	100%

- **Enel Renewable S.R.L.**

Enel Renewable S.R.L., was incorporated and named on December 15, 2015, as Generadora Fotovoltaica Chiriquí S.A. and modified to a limited liability company according to Public Deed No. 12,269 of October 18, 2019, and registered on October 30, 2019.

The commercial activity of Enel Renewable S.R.L. is the operation of eight (8) photovoltaic energy generation plants (Estrella Solar, Sol de David, Chiriquí, Vista Alegre, Generadora Solar Caldera, Milton Solar, Sol Real and La Esperanza Solar 20MW).

On May 24, 2024, Deed No. 10 has been duly registered in the Public Registry of Panama, 643 of May 22, 2024, containing the Merger Agreement by absorption between the companies Enel Renewable S.R.L. (absorbing company) and Progreso Solar 20MW, S.A. (absorbed company).

➤ **Guatemala**

- **Enel Guatemala S.A.**

Enel Guatemala S.A., is a commercial corporation of Guatemalan origin, incorporated in accordance with Guatemalan laws, has its domicile and main offices at Spazio Business Center, 15 Avenida 5-50 zona 15, Level 11, Office 1103, Guatemala City. Its duration is indefinite.

Enel Guatemala S.A. was incorporated by public deed No. 23 authorized on November 4, 1999, by Notary Ana Beatriz Ponce Rivera of Iburgüen, and registered in the Commercial Registry under Registry number 42426, folio 55, book 136 of Companies dated November 15, 1999.

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The shareholding composition of Enel Guatemala S.A. as of June 30, 2024, is:

Shareholders	No. of Shares	Shareholding Interest %
Enel Américas S.A.	100	0.0001%
Enel Colombia S.A. E.S.P.	67,207,900	99.9999%
Total	67,208,000	100%

Corporate Purpose: Enel Guatemala S.A.'s main objective is to market, buy and sell blocks of electrical energy as an intermediary.

- **Generadora de Occidente S.A.**

Generadora de Occidente S.A. is a public limited company established in accordance with Guatemalan laws. It is of Guatemalan origin and has its domicile and main offices at Spazio Business Center, 15 Avenida 5-50 Zona 15, Level 11, Office 1103, Guatemala City. Its duration is indefinite.

Generadora de Occidente S.A. was established by public deed No. 22 authorized on September 27, 1999, by Notary Ana Beatriz Ponce Rivera of Ibagüen, and registered in the Commercial Registry under Registry number 42079, folio 708, book 135 of Companies with date November 12, 1999.

The social contribution of Generadora de Occidente S.A. as of June 30, 2024, is:

Partners	Capital	% Participation
Enel Colombia S.A. E.S.P.	1,609,938	99.0000%
Enel Guatemala S.A.	16,262	1.0000%
Total	1,626,200	100%

Corporate Purpose: Its main purpose is the contracting, administration and intermediation of all types of electrical energy contracts.

Generadora de Occidente S.A. has the “El Canada” hydroelectric plant with a declared capacity of 45,829 MW.

- **Tecnoguat S.A.**

Tecnoguat S.A. is a commercial corporation incorporated in accordance with Guatemalan laws; is of Guatemalan origin, has its domicile and main offices at Spazio Business Center, 15 avenue 5-50 zone 15, Level 11, Office 1103, Guatemala City, Guatemala. Its duration is indefinite.

Tecnoguat S.A. was established by public deed No. 160 authorized on November 14, 1986, by Notary José María Marroquín Samayoa, registered in the Commercial Registry under Registry number 13743, folio 141, book 70 of Companies dated May 18, 1988.

The shareholding composition of Tecnoguat S.A. as of June 30, 2024, is:

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Shareholders	No. of Shares	Shareholding Interest %
Enel Colombia S.A. E.S.P.	23,211,000	75.0000%
Inversiones J.B. Ltda.	7,737,000	25.0000%
Total	30,948,000	100%

Corporate Purpose: Tecnoquat S.A. will have as its sole purpose the production and generation of electrical energy and may carry out all acts that contribute to and contribute to the realization of its sole corporate purpose, being permitted to celebrate all acts and contracts that allow the achievement of this purpose.

Tecnoquat S.A. has the “Matanzas” and “San Isidro” hydroelectric plants with a declared capacity of 13,042 MW and 3,421 MW, respectively.

- **Montecristo Generator S.A.**

Generadora Montecristo S.A. is a commercial corporation incorporated in accordance with Guatemalan laws; is of Guatemalan origin, has its domicile and main offices at Spazio Business Center, 15 avenue 5-50 zone 15, Level 11, Office 1103, Guatemala City, Guatemala. Its duration is indefinite.

Generadora Montecristo S.A. was established by public deed No. 58 authorized on June 23, 2004, by Notary Gerardo Anleu de León and registered in the Commercial Registry under Registry number 59072, folio 715, book 152 of Companies dated July 8 of 2004.

The shareholding composition of Generadora Montecristo S.A. as of June 30, 2024, is:

Shareholders	No. of Shares	Shareholding Interest %
Enel Colombia S.A. E.S.P.	3,819,950	99.9987%
Enel Guatemala S.A.	50	0.0013%
Total	3,820,000	100%

Corporate Purpose: Generadora Montecristo S.A.'s main objective is to design, develop, promote and produce other electric power and energy generation plants, and contract the construction, administration and mediation for any type of energy supply contract.

Generadora Montecristo S.A. has the “Montecristo” hydroelectric plant with a declared capacity of 13,042 MW.

- **Renovables de Guatemala S.A.**

Renovables de Guatemala S.A. is a commercial corporation incorporated in accordance with Guatemalan laws. The Company is of Guatemalan origin, has its domicile and main offices at Spazio Business Center, 15 avenue 5-50 zone 15, Level 11, Office 1103, Guatemala City. Its duration is indefinite.

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Renovables de Guatemala S.A. was incorporated by public deed No. 116 authorized on October 17, 2008 by Notary María Gabriela Villanueva Guillén, and registered in the Commercial Registry under Registry number 79685, folio 349, book 173 of Companies dated November 17, 2008.

The shareholding composition of Renovables de Guatemala S.A. as of June 30, 2024, is:

Shareholders	No. of Shares	Shareholding Interest %
Enel Colombia S.A. E.S.P.	1,924,465,500	99.9999%
Enel Guatemala S.A.	100	0.0001%
Total	1,924,465,600	100%

Corporate Purpose: Renovables de Guatemala S.A., its main objective is to design, develop, promote and produce other plants or projects that generate electricity and energy generation, and contract the design, construction, administration, operation and mediation for any type of purchase and sale contract or power supply.

Renovables de Guatemala S.A. has the “Palo Viejo” hydroelectric plant with a declared capacity of 88,192 MW.

1.1.1. Installed Capacity

The Group has 34 centers described below:

Colombia

It has 12 hydraulic generation plants, 1 thermal and 1 solar park, located in the departments of Cundinamarca, Huila and Cesar:

Central	Technology	Declared Capacity [MW]
Guavio	Hydraulics	1,250
Betania	Hydraulics	540
El Quimbo	Hydraulics	400
Guaca	Hydraulics	324
Paraíso	Hydraulics	276
Dario Valencia	Hydraulics	150
Tequendama	Hydraulics	57
Salto II	Hydraulics	35
Charquito	Hydraulics	19
Limonar	Hydraulics	18
Laguneta	Hydraulics	18
Menor Guavio	Hydraulics	10
Termozipa	Thermal	226
El Paso*	Solar	68

*El Paso Solar: MW in alternating current (AC). Declared before the network operator – XM.

Note: The Guayepo I&II solar project is currently under construction/testing.

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The situation presented by the El Niño Phenomenon does not affect the declared capacity of the hydraulic plants.

Central America

It has 9 hydraulic generation plants and 11 solar plants, located in Panama, Guatemala and Costa Rica:

Central	Technology	Declared Capacity [MW]	Country
Fortuna	Hydraulics	300	Panama
Esperanza	Solar	31	Panama
Jaguito	Solar	30	Panama
Chiriqui	Solar	26	Panama
Milton Solar	Solar	13	Panama
Sol Real	Solar	12	Panama
Estrella Solar	Solar	10	Panama
Sol De David	Solar	11	Panama
Vista Alegre	Solar	8	Panama
Caldera Solar	Solar	8	Panama
Palo Viejo	Solar	8	Panama
El Canadá	Solar	5	Panama
Montecristo	Hydraulics	88	Guatemala
Matanzas	Hydraulics	46	Guatemala
San Isidro	Hydraulics	13	Guatemala
Chucás	Hydraulics	12	Guatemala
Rio Volcán	Hydraulics	3	Guatemala
Don Pedro	Hydraulics	50	Costa Rica
Fortuna	Hydraulics	17	Costa Rica
Esperanza	Hydraulics	14	Costa Rica

1.2. Gas Marketing

Gas sales (operation developed only in Colombia) carried out between January and June 2024 were 31.9 Mm3, maintaining the presence in the attention of industrial clients, regulated market and NGV natural gas vehicles on the Atlantic Coast, Antioquia and Bogotá.

By 2024, Enel Colombia S.A. E.S.P. remains active in all secondary market purchase and sale processes through intraday supply and transportation negotiations.

1.3. Business collaboration contracts

The Group (through Enel Colombia S.A. E.S.P.) and Scotiabank Colpatria S.A. entered into an Open Book business collaboration agreement with the purpose of providing financial products and services to users of the public energy service in the residential and commercial categories, which is valid since November 1, 2019 and its termination date will be when all the procedures for the constitution of a "NewCo" financing company are completed and the portfolio is transferred to the new company; as established in the Investment Framework Agreement signed on October 31, 2019.

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On February 12, 2021, Resolution 0054 of January 26, 2021, of the Financial Superintendence of Colombia became firm, through which it authorized, in association with Scotiabank Colpatría S.A. and other shareholders, the constitution of Crédito Fácil Codensa S.A. Compañía de Financiamiento. The Company was registered with the Bogotá Chamber of Commerce on March 31, 2021, this procedure has been notified to the Financial Superintendence of Colombia.

On December 10, 2021, the first capitalization was carried out corresponding to 50% of the total capital contribution agreed between the parties. Additionally, the provisional share certificates have been delivered and registered in the NewCo share registry book, and the initial capital contribution has been accredited. In this way, the first closing established in “Section 3.03 First Closing” of the Investment Framework Agreement is achieved.

On January 28, 2022, the second transfer was made, reaching 100% of the capital contribution agreed between the parties (48.99% Enel Colombia S.A. E.S.P. and 51.01% Scotiabank Colpatría S.A.).

A new agreement has been signed which is valid from October 2023 to October 2029 (6 years) under an Open Book collaboration contract, since it was agreed between the parties not to continue the initiative to operate the business of “Crédito Fácil Codensa” under a new commercial financing company considering the current unfavorable market conditions.

Enel Colombia S.A. E.S.P. and Scotiabank Colpatría S.A. decided not to submit the application for authorization of the operating permit of Crédito Fácil Codensa S.A. Compañía de Financiamiento to the Financial Superintendence of Colombia, due to relevant changes in the international and local context that have affected some of the conditions. that were taken into account to advance the project to create the financial entity. Therefore, the corresponding plan for the liquidation of the established company was presented to this Superintendency, as of June 30, 2024, it is in the respective liquidation process.

The Crédito Fácil Codensa business will continue to develop under the business collaboration contract scheme, which was renewed in October 2023 between the Parties, which ratifies the commitment to continue offering financial products and associated benefits to clients. This alliance will allow us to continue developing the business model, focusing on its growth, improving the experience and benefits for customers and meeting new needs in a changing and competitive market.

1.4. Legal and regulatory framework

Regulatory Strategy and Management

The regulatory strategy and management led by the Regulation, Institutional Relations and Environment Management, has as its main objective to define, represent and promote the company's position in regulatory and environmental issues before Colombian, Panamanian, Costa Rican, and Guatemalan institutions and associations, both at the national and local levels.

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Management handles institutional and regulatory initiatives that contribute to the fulfillment of the Group's objectives and to the development and evolution of the markets. These initiatives are supported and presented to the respective entities, either directly or through guilds and/or associations to which the Group is affiliated, so that they may be considered in the development of regulatory and statutory adjustments.

In a complementary manner, the monitoring and control of regulatory and normative developments issued by the different authorities in charge of defining policy, regulation, surveillance and control at the national, regional and local level is carried out, socializing, identifying and managing the potential impacts with business lines. Additionally, institutional developments that are related and may have an impact on business operations are monitored.

Regarding public consultation processes, regulatory impact analyzes are carried out in coordination with the business lines and comments regarding regulatory proposals are managed, so that the optimal local strategy is defined, through the management of relations with regulatory actors in the country (authorities and related organizations), socializing the impacts and making proposals that contribute to the development of the sector and the Organization.

In the same sense, and considering the information that is published and/or socialized by Government entities, the regulatory and institutional agendas are reviewed, analyzed, shared and disseminated so that they can be commented on within the conditions established for public participation by each authority, so that they are taken into account within the development of the business units.

Electric Power

In 1994, the Home Public Services Law (Law 142) and the Electricity Law (Law 143) were published, through which the general criteria and policies governing the provision of home public services in Colombia were defined, and the procedures and mechanisms for its regulation, control and surveillance. The Electricity Law makes the constitutional approach viable, regulates the activities of generation, transmission, distribution, and marketing of electricity, creates a market and competition environment, strengthens the sector and delimits State intervention. There is free competition in the electricity generation and marketing businesses, while the transmission and distribution businesses are treated as monopolies

The primary institution in the electricity sector is the Ministry of Mines and Energy (MME), which, through the Mining-Energy Planning Unit (UPME), develops the National Energy Plan and the Reference Generation-Transmission Expansion Plan. The Energy and Gas Regulatory Commission (CREG) and the Superintendence of Public Services (SSPD) are responsible for regulating and overseeing companies in the sector, and the Superintendence of Industry and Trade is the national authority for competition protection matters.

Energy transactions in the electricity sector are based on the fact that marketing companies and large consumers can trade energy through bilateral contracts, Long-Term Contracting Auctions – PRGF and other marketing mechanisms enabled within the framework of the CREG resolution 114 of 2018. Additionally, agents in the sector can trade energy through a short-term market

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called the energy exchange, which operates freely according to the conditions of supply and demand.

Furthermore, to promote the expansion of the system, as well as guarantee the availability of the Energy supply, there are two mechanisms: i) the Firm Energy Obligation (“OEF”) auctions of the “Reliability Charge” scheme and ii) auctions of long-term contracts to promote Non-Conventional Sources of Renewable Energy (FNCER).

In the case of the OEF, they are regulated through different CREG resolutions that determine whether the auctions are carried out on existing plants or future projects, such as CREG 101-017 of 2022, which gives the option to participate. generating plants based on natural gas, CREG 101-004 of 2022, which established the opportunity in which the OEF of the Reliability Charge will be assigned to those who represent existing plants for the periods from December 1, 2023 to November 30, 2024 , and December 1, 2024 to November 30, 2025, and CREG 133 of 2021, which proposes defining a competitive scheme for the assignment of Firm Energy Obligations to existing plants, which is still under discussion.

In the case of auctions of long-term contracts of FNCER, are supported by Law 1715 of 2014, Decree 2469 of 2014, and Law 1955 of 2019. The latter, in its article 296, establishes the obligation for marketing agents to acquire a minimum percentage of this type of energy (between 8 and 10%). The current legislation was modernized through Law 2099 of 2021, which defines the legal framework for the development of non-conventional renewable energies, and among others, establishes the tax benefits that are constituted as incentives.

The generation activity is made up of companies that own electricity generation plants. Electricity generators sell their energy to the wholesale energy market (MEM), at the price resulting from free competition processes in the case of charging applied to regulated users, or to large clients called unregulated users, through bilateral contracts.

Transmission companies that operate networks equal to or greater than 220 kV constitute the National Transmission System (STN). They must give access to third parties on equal terms and receive a regulated income for their services. Transmission revenue includes a connection charge that covers the cost of installation and a usage charge.

Distributors constitute regional natural monopolies with remuneration regulated by the CREG and supported by criteria of efficiency and quality in the provision of the service. Any customer can access the distribution network by paying a connection charge and/or a usage charge.

The Energy and Gas Regulation Commission (CREG) defines the remuneration methodology for distribution networks. Distribution charges are reviewed every five years and updated monthly in accordance with the Producer Price Index (PPI), in addition to other periodic updates provided for in the regulation.

Below are guidelines associated with the 2024 legal and regulatory framework:

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In January 2024, the Energy and Gas Regulation Commission (CREG) firmly published Resolution 101,036 of 2024, which enables direct energy contracting to protect regulated users from high prices in the energy market. during the El Niño Phenomenon.

The Resolution creates a type of contract called “Contract pay what is contracted conditional on the Ideal Generation not Committed to Contracts (PCG)”, which can be signed bilaterally until March 1, 2024, and which will have a maximum duration until March 28. February 2026. The maximum quantities to contract will be included in the own purchase limit of CREG Res. 130 of 2019, which is not made more flexible, and the prices resulting from the contracts may be transferred to the rate of regulated users. , within annual limits.

In the same month, and concomitantly with the aforementioned regulation, the CREG published Resolution 101-034 of 2024, “By which temporary provisions are established for the delivery of surplus energy generation to the National Interconnected System, SIN” . This final rule, which is transitory in nature for 6 months, is intended to facilitate the delivery of generation surpluses to the SIN in the event of the El Niño phenomenon, through the temporary flexibility of the regulatory requirements required for this delivery. The above, for smaller plants, self-generators and cogenerators with a capacity greater than 1 MW.

In the same month, the Energy and Gas Regulation Commission (CREG) firmly published Resolution 101 035 of 2024, in compliance with article 5 of Decree 0929 of 2023, in which it makes the capacitive power factor requirements that must be more flexible. comply with user installations according to the voltage level to which they are connected. The above implies that the reactive energy to be charged to users would decrease proportionally in accordance with the new power factor limits and their consumption.

In the same month, the Energy and Gas Regulation Commission (CREG) published Circulars 001 and 003 of 2024, in compliance with section 5.2.3.2.1 of the general annex of CREG Resolution 015 of 2018, in which they are published the service quality goals in the SDL established for each Network Operator, with respect to the year 2024. These goals will be considered for the application of the average quality incentive scheme established in the regulation.

In the same month, the Energy and Gas Regulation Commission (CREG) firmly published Resolution 105 007 of 2024, in which articles 37 and 38 of CREG Resolution 108 of 1997 are temporarily modified, with the purpose of establishing criteria to determine and investigate significant deviations in consumption. The company must initiate an investigation for significant deviation when the user's consumption in a month is more than three (3) standard deviations above the historical average. When the consumption is above the upper limit, the user will only be charged for the average consumption of the last six (6) months and when it is below the lower limit, the company will charge the user for the measured consumption.

In February 2024, the Ministry of Mines and Energy issued Resolution 40042 of 2024, which includes measures such as: (i) modify the guidelines on requests for changes to the FPO and guarantees for generation, cogeneration, and self-generation projects framed in the transmission capacity allocation process, (ii) modify the guarantees associated with the projects of the long-term contracting auctions, (iii) give freedom to the agents to modify the energy supply

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contracts signed in the 2019 and 2021, and (iv) expand the definition of energy storage established in Resolution 40156 of 2022 of the MME.

In the month of April 2024, the MME issued three resolutions with the objective of carrying out short-term management to seek to mitigate the effects that the 2023-2024 El Niño Phenomenon had on the National Interconnected System. Resolution 40115/24 ordered to expand the measures taken since last year in the sense of restricting energy exports to Ecuador, which must originate only from thermal generation plants using liquid fuels and thermal plants dispatched centrally. This rule was valid until July 31, 2024.

On the other hand, Resolution 40116/24 established that a minimum thermal generation goal must be incorporated into the daily generation dispatch, and in this scheme, the MME will define weekly the amount of daily thermal generation necessary, according to recommendations from the National Center of Dispatch (CND). The measure was in force until May 31, 2024.

Finally, Resolution 40132/24 provides that the CND will schedule the dispatch and redispatch of the Non-Conventional Sources of Renewable Energy (FNCER) that are dispatched centrally, based on the generation program, and that these centrally dispatched FNCER plants will not be object of the calculation of deviations or their settlement. This last rule was accompanied by CREG Resolution 101 040-24, on liquidation of deviations for variable plants and a new cause for redispatch, as temporary measures to increase the supply of energy in the El Niño phenomenon; With this resolution, the measure taken for plant deviations was valid until June 30, 2024.

In the same month, the CREG published resolutions 101-037 and 101-038 of 2024, seeking to continue programs to support the short-term financial viability of the country's marketing companies. The first rule provides for extending the temporary application of the flexibility of the calculation of guarantees on contracts in the Wholesale Energy Market from April 30, 2024 to July 31, 2024, establishes ways in which the marketing agent must inform the Administrator of the Commercial Exchange System (ASIC) whether or not to accept this measure, and orders the ASIC to make the adjustments to the guarantees for the month of May 2024 in the following weekly adjustment. The second rule issued has provided for allowing, for the fifth opportunity, some marketing agents to defer the payment of their obligations invoiced by the ASIC and the Liquidator and Account Administrator (LAC), regarding charges for generation, transmission and distribution of electrical energy. ; This fifth tranche of obligations generated will cover the period from March to June 2024, with a payment period of 18 months starting in July 2024. We must highlight that Enel Colombia S.A. E.S.P. , in its role as marketer, continues with the restriction to benefit from these sections, given its installed generation capacity, and regarding its role as generator and distributor, the amounts to be recovered that have been deferred by the marketing agents with the previous definitions of Sections 1, 2, 3 could be increased. and 4.

Likewise, in April the CREG published Resolution 101-041 of 2024, through which it established transitional measures for the dispatch of hydraulic plants with a reservoir available in response to the El Niño Phenomenon 23-24. The definitive measure establishes: (i) the offer price will not be adjusted if, as a result of the ideal pre-dispatch, the hydraulic plant with an available reserve greater than 20 days is present in all the periods in which it declared availability, (ii) in case Otherwise, its offer price will be adjusted with the price of the centrally dispatched hydraulic

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plant with the lowest offer price, added by \$15/kWh. The above does not apply if the reservoir has a level equal to or lower than the Probabilistic ENFICC Level (minimum level that a reservoir needs to have so that an associated plant can generate its Firm Energy for the base Reliability Charge), (iii) the standard had valid until May 11, 2024.

In the same month, the Energy and Gas Regulation Commission (CREG) published for comments the draft Resolution 701 038 of 2024 through which it determines the remuneration for the activity of marketing electric energy to regulated users in the National Interconnected System: In it, the costs reported by each agent are disaggregated, the recognized costs are reviewed with an efficiency model, service quality incentives are integrated, the portfolio risk premium is updated, as well as the variables to provide liquidity to the agent. market.

In the month of May 2024, the Ministry of Mines and Energy published Decree 0484 of 2024, in which regulatory provisions are dictated on the availability of natural gas to satisfy the demand of thermal plants, seeking to incorporate new energy into the system, during low hydrology events determined by the MME, in accordance with the criteria of the Institute of Hydrology, Meteorology and Environmental Studies - IDEAM and the CND. In summary: (i) the Total Production Available for Sale (PTDV) and the Imported Quantity Available for Sale (CIDV) will be used, offered by producers after meeting the essential demand for natural gas, (ii) Efficiency criteria will be used based on the specific consumption in MBTU/MWh (heat rate) of the generating plants that guarantee the best use of natural gas for the supply of electrical energy offered by them to the SIN and this natural gas cannot be marketed to a price higher than the one that was contracted, and (iii) transporters may market the Primary Available Capacity at any time under the duration conditions that they define.

Also this month, the Energy and Gas Regulation Commission (CREG) published CREG Circular 026 of 2024, through which the provisions raised with respect to the 2024 service quality goals in distribution systems were repealed. local (SDL), the aforementioned provisions were raised in CREG Circular 001 of 2024. The CREG is expected to issue another circular, for comments, containing the methodology for defining the Average Quality goals for 2024 and later years.

It should also be noted that, in May 2024, Resolution 2402 published in the Official Gazette of the Cartagena Agreement Year XLI Number 5482, adopts the Operational, Commercial and Responsibilities Regulations of the Regional Coordinator associated with international transactions of the Andean Regional Short Electricity Market Term (MAERCP) from July 1, 2026.

In June 2024, the Energy and Gas Regulation Commission (CREG) issued CREG Resolution 501 – 043 of 2024, which modifies the investment plan of the marketing market served by Enel Colombia S.A. E.S.P., approved in CREG Resolution 189 of 2019 and the request for approval of projects for interconnectable zones for the year 2023 is resolved. To date, said resolution has been challenged by the Group.

Likewise, in June 2024, the Energy and Gas Regulation Commission (CREG) issued CREG Resolution 501 – 044 of 2024, through which the investment plan for coverage expansion projects in interconnectable areas of the marketing market served by Enel Colombia S.A. E.S.P., by 2024.

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In the same month of June 2024, through CREG Resolution 701-049 of 2024, the Public Commission sent for comments to the agents a resolution through which it once again submits for consideration an intervention scheme at the stock market price similar to the one discussed under the proposal 701-028 of 2023. On this occasion, the CREG takes into consideration a concept of competition advocacy from the Superintendence of Industry and Commerce, which was sent to the CREG in the month of May 2024. The proposed measure, instead of set a fixed ceiling of \$532/kWh (with reference to gas-fired thermal plants), as proposed last January, now considers a process for verification and adjustment to the maximum offer price (MPO), where this hourly MPO It will be adjusted to the price offered by the last thermal plant that is not inflexible, dispatched in the ideal office.

Environmental Aspects

In environmental matters, Law 99 of 1993 gives structure and guidelines to environmental policy in Colombia, bringing together the elements of the Rio declaration, creating the Ministry of the Environment, as well as 16 Regional Autonomous Corporations, restructuring the 18 existing ones, modifying the legislation in matters of environmental licenses, remuneration rates, rates for water use, allocation of financial resources for environmental management, and sanctions for violation of environmental regulations.

Likewise, it established the National Environmental System-SINA, which is the set of norms, resources, programs and institutions that allow the execution of the general environmental principles contained in the Law.

Likewise, through Decree 1076 of May 26, 2015, the compilation of the environmental standards issued by the National Government is carried out, specifically, all the current regulatory decrees that develop the laws on environmental matters and whose purpose is to prevent the dispersion regulations. The content is divided into three sections (books):

1. Structure of the environmental sector,
2. Regulatory regime of the environmental sector and
3. Final provisions.

In section (book) 2, the regulations for the use, handling and management of natural resources are developed; as well as financial, economic and tax instruments and sanctioning regime.

Law 2169 of 2021, called the Climate Action Law, promotes the country's low-carbon development by establishing minimum goals and measures regarding carbon neutrality and climate resilience for the sectors, giving legal character to the NDC2020 (Nationally Determined Contribution). 2020) which seeks to implement short, medium and long-term strategies to conserve and protect the country's natural resources, achieve carbon neutrality as well as reduce GHG emissions.

It proposes that in 2030 actions be completed that will allow deforestation to be zero, reduce black carbon emissions by 40%, endorse the goal of reducing Greenhouse Gas (GHG) emissions by 51% and/or achieve carbon-neutrality by 2050.

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For the year 2023, the Special Administrative Unit of the Directorate of National Taxes and Customs - DIAN issued Resolution 000012, "By which the rates of the National Gasoline Tax and the ACPM, and the carbon tax, are adjusted." Of this, it is essential to take into account that in Article 1. Tax Base and Rate of the National Tax on Gasoline and ACPM, the percentages of ACPM - biofuel mixtures for use in diesel engines, however, the rate is maintained. to which they are settled changes with respect to Resolution 19 of 2022. And in Article 2. Taxable Base and Rate of the National Carbon Tax, solid coal is included in the tax.

In favor of Climate Change Management, it is important to highlight that the Departmental Assembly of Cundinamarca issued Ordinance 0112/2023 in June 2023 "By which the Public Policy for Comprehensive Management of Climate Change of the department of Cundinamarca 2023-2050 is adopted. , and other provisions are issued." This with the purpose of articulating the strategies permanently with the National Climate Change System (SISCLIMA) for the implementation and monitoring of public policy through the Intersectoral Commission on Climate Change (CICC) and at the territorial level under the guidelines of the Node. Eastern Andean Central Regional.

Likewise, the Ministry of Mines and Energy published two sectoral climate change documents: "Guidelines for the formulation of Comprehensive Business Climate Change Management Plans for the mining sector -PIGCCe" and the "Guide for the identification, analysis and evaluation of disaster risks in the energy mining sector -Practical implementation", which seek to be a guide so that the sector can establish Climate Change Management Plans.

The Ministry of Environment and Sustainable Development issued resolution 418 of 2024, which regulates the administration of the National Registry for the Reduction of Greenhouse Gas Emissions and Removals.

At the District level, for the year 2023, different regulations on climate change have been structured and published, highlighting the Conpes Document on Public Policy on Climate Action 2023-2050 with its respective Action Plan, as well as Resolution 1545 of 2023 , which establishes vehicle labeling.

For its part, The National Development Plan 2022-2026 was issued as Law on May 19, 2023 (Law 2294), Article 32 modifies Article 10 of Law 388 of 1997, which modifies the Determinants of territorial planning and its order of prevalence, establishing in Level 1, the most important, the determinants related to conservation, protection of the environment and ecosystems, the water cycle, natural resources, prevention of threats and disaster risks, change management climate and food sovereignty.

The President of the Republic sanctioned Law 2273 of 2022, which approves the regional agreement on access to information, public participation and access to justice in environmental matters in Latin America and the Caribbean adopted in Escazú, Costa Rica.

The Congress of the Republic issued the Law on Environmental Liabilities (Law 2327 of 2023), which includes its definition and provisions for the management and creation of bodies at the national level, directed especially by the Ministry of the Environment. It is indicated that, within the year following the entry into force of the law, the guidelines for the formulation, implementation and evaluation of a Public Policy must be established, with a prior diagnosis for

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the management of environmental liabilities, with an action plan. and monitoring by the National Planning Department, Ministry of Health and Ministry of the Environment.

Likewise, as part of Colombia's commitments to the OECD, the Ministry of Environment and Sustainable Development issued Resolution 0839 of 2023, which establishes the Registry of Emissions and Transfer of Pollutants - RETC, in which the different sectors They must report information related to their environmental performance, and this will be public.

Natural gas

Regulation in the natural gas sector is aimed at meeting the objectives defined in Law 142 of 1994: i) guarantee the quality of service to ensure the improvement of the quality of life of users, ii) the permanent expansion of coverage, iii) continuous and uninterrupted provision of the service, iv) efficient provision, v) freedom of competition and non-abuse of a dominant position.

Since the issuance of Decree 2100 of 2011, a regulation has been issued especially aimed at ensuring and guaranteeing the supply, reliability and continuity of service in the natural gas sector. In this sense, regulatory instruments have been defined in order to encourage imports and increased gas production, standardization of contractual modalities in order to ensure the attention of firm essential demand, definition of negotiation mechanisms that promote competition and efficient pricing, and the creation and consolidation of a market manager in order to have operational and commercial information on the sector in a timely manner.

The above is materialized by the Energy and Gas Regulation Commission – CREG with the issuance of Resolution 089 of 2013, through which commercial aspects of the wholesale natural gas market are regulated, which are part of the natural gas operation regulations. Likewise, and according to studies carried out by the CREG, and given the concentration of the natural gas market, this resolution is necessary to promote competition among those who participate in said market, designing mechanisms that promote greater transparency and liquidity of the market, and identifying the need to promote more efficient use of gas supply and transportation infrastructure.

On the other hand, and in accordance with the analysis, monitoring of transactions and results of the negotiations of the natural gas market, in August 2017 the CREG, through Resolution 114, adjusted some aspects related to the commercialization of the wholesale natural gas market and compiled CREG Resolution 089 of 2013 with all its adjustments and modifications.

The CREG, continuing with its evaluation and promoting adjustments to the natural gas market, and as a result of the process of consultation, analysis and comments from the agents, published on February 20, 2019 Resolution 021 of 2019, by which the Resolution 114 of 2017, which highlights the main adjustments: makes the duration, start date and end date of bilateral firm contracts in the secondary market more flexible; incorporates a contract with interruptions to negotiate bilaterally in the secondary market; incorporate the transport contract with conditional firmness in the secondary market; make the start date of long-term contracts negotiated bilaterally in the primary market more flexible; incorporate supply contracts with conditional firmness and gas purchase option in the primary gas supply market.

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In the month of May 2024, the National Hydrocarbons Agency (ANH) released the Reserves and Resources Report – IRR 2023. This report, which has been prepared since last February, with compliance with steps previously established by MME regulations and The ANH confirms the decreasing situation in terms of proven gas reserves, and highlights that, in accordance with the vision presented by the ANH, contingent resources will be the ones that will offer national gas supply solutions in the medium and long term, especially due to the discoveries of reserves in 2022 and 2023.

In June 2024, the CREG publishes CREG resolution 102-007 of 2024, through which temporary additions are made to the commercial aspects of the supply of the wholesale natural gas market established in CREG Resolution 186 of 2020. This resolution is published with the objective of achieving greater competition and finding a balance between the commercialization of gas from the Primary Market, the commercialization of surplus gas from the Secondary Market and the commercialization of gas obtained abroad. The measure will be valid until August 31, 2024.

Regulatory framework in Central America: Costa Rica, Guatemala and Panama

Regional Electricity Market - MER

The concept of the Central American Electricity Market involves two components:

- a) The creation and implementation of a Regional Electricity Market (MER), a supranational wholesale market that serves as a basis for investment in the integrated transmission system; and
- b) The development and construction of the first regional transmission system, covering from Panama to Guatemala, to allow the physical operation of the MER. With this market in operation, the private investment required for the expansion of generation parks and distribution networks was attracted, stimulating economic activity and intraregional trade in Central America. In accordance with the purposes set out in the Framework Treaty that gave rise to it, the MER seeks to benefit the inhabitants of the member countries, through the economic and timely supply of electricity and the creation of the necessary conditions that promote greater reliability, quality and security in the supply of electrical energy in the region.

The regulation of the MER is defined in a series of legal and administrative instruments that include the Central American Electricity Market Framework Treaty and its Protocols; the Regional Electricity Market Regulations (“RMER”) and the Regulatory Resolutions of the Regional Electrical Interconnection Commission (“CRIE”). These instruments define the principles, rules, procedures and mechanisms for the operation of the MER. These instruments establish an institutional structure that includes: (i) the CRIE as responsible, among other functions, for regulating commercial relations between public and private institutions (the agents) that connect to the regional electrical system, and for establishing the mechanisms remuneration and prices for energy exchange and transportation; (ii) to the Regional Operating Entity (EOR), which is responsible for coordinating the technical and commercial operation of energy exchanges between the agents of the Central American countries, in its capacity as operator and administrator of the electrical system and the regional market; and (iii) the Director Council

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of the Regional Electricity Market (“CDMER”), political body and the body responsible for promoting the development of the MER and facilitating compliance with the objectives of the Central American Electricity Market Framework Treaty and its Protocols, and to coordinate the interrelation with the rest of the regional organizations.

Regional regulation has configured the MER as a wholesale electricity market at the regional level, with an organization and operation based on the following premises:

- In the Market, commercial electricity transactions are carried out through opportunity exchanges resulting from the regional economic dispatch and through contracts between market agents.
- Market agents, with the exception of transmitters, can buy and sell electrical energy freely, without discrimination of any kind, guaranteeing the free transit of electrical energy through the networks in the member countries of the MER.
- Market agents can install their generation plants in any of the MER member countries (except Costa Rica, which currently only recognizes the Costa Rican Institute of Electricity as a regional agent) for the regional commercialization of the energy produced.
- Market agents have free access to regional and national transmission networks, regional transmission being defined as the transportation of energy through the high voltage networks that make up the Regional Transmission Network (RTR).

The MER is a market with its own rules, independent of the national markets of the member countries, whose transactions are carried out through the RTR infrastructure that includes national networks. Energy transactions in the MER are carried out in two types of markets:

- a) Regional Contract Market: made up of the set of contracts for the injection and withdrawal of electrical energy in the MER, implemented between agents. The contracts can be, depending on their supply priority, Firm Contracts or Flexible Physical Non-Firm Contracts (CNFFF).

It is important to mention that Firm Contracts necessarily require having Firm Transmission Rights (DF). Firm Rights assign to their holder during a validity period the right, but not the obligation, to inject power into a node and withdraw it from another node of the RTR. It will basically depend on the operational capacity of the regional transmission network, for which annual and monthly auctions are held where Agents registered in the Regional Electricity Market will be able to bid to acquire them.

The calculation of the Minimum Prices for the assignment of Firm Rights is carried out by the EOR, complying with the current methodology. In cases where two or more Firm Rights offers have the same RTR injection and withdrawal nodes, the assignment will be the result of the established optimization model.

Even if firm rights are not obtained, transactions can be carried out by flexible physical non-firm contract (CNFFF) subject to the Variable Transmission Costs resulting from congestion in the network.

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This market provides agents with instruments that allow them to manage energy supply and price risks in the MER and enable long-term investments in regional infrastructure. Agents are free to establish prices and other contractual conditions of the contract.

- b) Regional Opportunity Market: short-term market, based on daily offers for the injection and withdrawal of electrical energy for each Market period (the Market period is one hour), in the commercially enabled nodes of the RTR. It includes opportunity transactions scheduled one day in advance of the operation, and those that occur as a result of real-time deviations from injections and withdrawals scheduled for each time period.

Electrical Interconnection System for the countries of Central America (“SIEPAC”)

The Electrical Interconnection system for the countries of Central America consists of the 230 kV transmission infrastructure through the 1,800 kilometers that cross the countries of Guatemala, El Salvador, Honduras, Nicaragua, Costa Rica and Panama, with a transmission capacity of 300 MW.

The SIEPAC has been developed by the Network Owner Company (“EPR”), whose shareholders are mainly the state electricity companies of each of the countries that comprise them and minority interests of private capital.

Costa Rica

The activity of generation, transmission, distribution and marketing of electricity are classified in accordance with Law 7593 of 2008 as public services, which is why the participation of the different actors in this sector is strongly concentrated in the State. There are eight electricity distribution companies, of which two belong to the State and concentrate three quarters of the demand, two are municipal companies and the remaining four are cooperatives. The participation of private entities other than cooperatives occurs only at the generation level and is regulated in laws numbers 7200 of 2015 and 7508 of 1995.

The Ministry of Environment and Energy (MINAE) is in charge of developing and coordinating public policy and programs related to the environmental and energy sectors, and in particular the planning of the electrical sector, which is in charge of the Secretariat of Sectoral Planning of Environment and Energy (SEPLAS.A.).

The Public Services Regulatory Authority (ARESEP) is responsible for regulating and supervising the quality and price of public electricity services (Law No. 7593). Law No. 7593 granted ARESEP sufficient powers to regulate the public services provided in the country, including those for the supply of electrical energy in the stages of generation, transmission, distribution and marketing. The Costa Rican Electricity Institute (ICE) is a state company that provides electricity generation, transmission and distribution services. It is the largest generator in the country and functions as the sole buyer of the energy generated by private generators under law N°7200 and N°7508. According to its founding law (Law No. 449 of April 8, 1949), it is responsible for satisfying the demand for national electrical energy, which is why the ICE has the largest capacity of the country's generating plants, mainly of a hydrological nature. The

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National Energy Control Center (CENCE) is a dependency of the ICE, in charge of dispatching generation to satisfy national demand. The generating companies under Laws 7200, 7508 and 8345, and the distribution companies with their own generation, are obliged to provide the System Operator with the necessary information about their generation plants with an installed capacity equal to or greater than 5 MW.

The state company ICE is the largest generator in the country and the only buyer of energy. To date, only rural electrification cooperatives and municipal companies can sell the energy they generate directly to customers in their concession area, according to Law No. 8345.

Law 7200 authorizes private generation in Costa Rica, through plants of up to 20 MW of installed capacity and from hydroelectric and non-conventional sources; Furthermore, the law establishes that the set of projects must not exceed 15% of the total power of the power plants that make up the National Electric System, and at least 35% of the share capital of any company that wants to generate electricity to sell to the ICE, must be owned by Costa Rican citizens.

On the other hand, through Law 7508, a second regime of private participation in generation was incorporated, which corresponds to the second chapter of Law 7200. In this BOT (Building, Operation and Transfer) regime and the contracting process is done through the public bidding system. ICE can purchase up to 15% of these plants in addition to that authorized by Law 7200, to total 30% of the national installed capacity. The process of negotiating energy purchase and sale contracts with private generators is carried out through the Investment Strategies Process of the National Center for Electrical Planning (CENPE) of ICE.

Given the state scheme of ICE as the only buyer of electrical energy and price setter in Costa Rica, concepts such as the spot market or free customers do not exist for public or private generators in Costa Rica.

The electricity transportation system meets all the characteristics of a natural monopoly. The expansion of the system is carried out by ICE, in accordance with the expansion programs of the electricity generating and distributing companies. The transmission of electrical energy is the responsibility of the Electricity Production Strategic Business Unit (UEN PE) of the ICE.

Costa Rica's electricity transmission network is made up of substations, lines, transformers and reactive power compensation equipment. It operates at two main voltage levels, the most important being 230 kV due to its location, allowing the transport of large blocks of energy from the northern area and from the Atlantic. The 138 kV level is mainly located in the central zone that forms a central ring.

The distributor's role as an energy intermediary is that of a single seller in his service area and the cost of purchasing energy from the Generation System is transferred directly to the Distribution System rates. Starting in 2013, a methodology is applied to recognize the impact of fuels on rates on a quarterly basis, after adjusting the generation rate to avoid duplicating said impact.

Additionally, Law 10086 of 2021, Promotion and Regulation of Energy Resources Distributed from Renewable Sources, aims to establish the necessary conditions to promote and regulate

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activities related to access, installation, connection, interaction and control. of distributed energy resources based on renewable energy sources.

Likewise, there is Law 9518 of 2018, incentives and promotion for electric transportation, which aims to create the regulatory framework to regulate the promotion of electric transportation in the country and strengthen public policies to encourage its use within the country. public sector and citizens in general. This Law was modified during 2022 by Law 10209, changing some of the incentives for electric vehicles.

Guatemala

The operation of the electricity market is carried out through public and private institutions. At the public level there is the Ministry of Energy and Mines (MEM) whose main function is to dictate energy policy, expansion plans for generation and transmission, apply the General Electricity Law (LGE); inter alia. The regulator is the National Electric Energy Commission (CNEE) and its functions are to enforce the law and impose sanctions, ensure compliance of successful bidders and concessionaires, protect users, define regulated rates, settle disputes, issue technical standards; among others.

The system operator and market administrator functions as a private, non-profit company called Wholesale Market Administrator (AMM), whose functions are to manage and coordinate the wholesale market through compliance with the AMM regulations and its regulations. The wholesale market is made up of generators, transporters, marketers, distributors, importers, exporters and large users.

The Guatemalan electricity market has functioned as a free market since 1996, where the activities of the electricity industry were separated, opening up the generation and marketing of energy to free competition. Transmission and distribution function as regulated activities where private and public companies participate to provide the service, awarded through public bidding.

Physically, the electrical system is made up of the national electrical system (SEN), which is made up of the national interconnected system (SNI) and some isolated systems.

Generators will be able to make direct sales to marketers or large users, which are defined as those that exceed a demand of 100 kW, who will have the possibility of being free customers, setting the rates freely between the parties. The other source of energy sales is to the wholesale market, in which case they are governed by the rules of the wholesale market administrator.

In the wholesale market, two products are traded; i) Power that is settled monthly and ii) Energy that is settled hourly.

The transportation system is made up of the main system and the secondary system. The main system includes the national trunk interconnected system, the Guatemala interconnection. El Salvador and the interconnection Guatemala – Mexico and with Central America, through the Electrical Interconnection System of the Central American countries (SIEPAC); The secondary system is made up of the electrical infrastructure used by the generators to supply energy to the main system, and that which goes from the main system to the distribution centers. The

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transmission network basically operates at four voltage levels: 400 kW, 230 kW, 138 kW and 69 kW.

The distribution system is made up of the distribution infrastructure (lines, substations and distribution networks) that operates at voltages of 34.5 kW and 13.8 kW. The operation of the main components of the distribution system is coordinated by the AMM and executed by the distributors.

The distribution added value (VAD) is the remuneration received by companies that carry out the final distribution of electricity activity, for allowing the use of their distribution facilities, which include, among others: medium and low voltage distribution networks, transformers, connections, measurement systems; as well as all the costs of administration, marketing and operation and maintenance of said facilities. In this way, the VAD corresponds to the average capital and operating cost of an efficient reference distribution network.

In January 2024, the Ministry of Energy and Mines of Guatemala (MEM) published the Indicative Expansion Plan of the Generation System 2024-2054 and the Expansion Plan of the Transportation System 2024-2054. These documents were presented centrally indicating that, with the fulfillment of this plan, the goal of 99.99% electricity coverage is sought to be achieved by the year 2032, and that the investments associated with this fulfillment, being long term, have an execution time of up to four years. Likewise, it was explained by the MEM that the first plan (Generation 24-54) poses a very important milestone for the next PEG 05-2024 generation tender, given that it must be launched this year with the objective of awarding new generation plants by 2030, since that year the contracts for more than 1,065 MW of the three most important distributors in the country expire and those contracts must be replaced by new plants. The focus of the generation plan will be on renewable resources, given the country's great exploitable hydroelectric potential, but also geothermal, wind and solar, as well as a great natural gas potential specifically in Petén.

In the month of February 2024, the National Electrical Energy Commission of Guatemala (CNEE) published two relevant resolutions, referring to rolling reserve and cold reserve services. On the one hand, Resolution CNEE-44-2024, by which it approves resolution 3099-02 of 2023 of the Wholesale Market Administrator (AMM), repeals some transitional provisions taken in December 2020 that modified the Operational Coordination Standard No. 4 (Quality criteria and minimum service levels), particularly in aspects related to the Operating Rolling Reserve (RRO) service. On the other hand, Resolution CNEE-50-2024 approves several measures regarding the incorporation of the complementary Cold Reserve (RF) service, contained in resolutions Nos. 3117-01, 3117-02, 3117-03 and 3117. -04 of 2024, of the Wholesale Market Administrator (AMM), through which the AMM determines to make changes to various operational and commercial coordination rules of the market.

In May 2024, the National Electrical Energy Commission (CNEE) of Guatemala approved, through Resolution CNEE-128-2024, the regulatory proposal sent by the AMM for the installation, operation and remuneration of storage systems attached to solar and wind power plants. called in the regulatory proposal as Autonomous Hybrid Generation (GHA). It contemplates the modifications to 8 Commercial Coordination Standards (NCC 1, 2, 3, 5.8, 13, 14 and 15) and 4 Operational Coordination Standards (NCO 1, 2, 3 and 4).

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Panama

The different actors in the Panamanian electrical system make up the National Interconnected System (SIN).

Law 6 of February 1997 and its modifications establishes the regulatory and institutional framework for the provision of public electricity service. The Law establishes that the activities of transmission, distribution, marketing and generation of electrical energy are regulated. The National Authority of Public Services (ASEP) is the entity in charge of regulating, supervising and ensuring excellence in the provision of public services, guaranteeing both regulated companies and clients and/or end users, compliance with regulations. current legal law, respecting their rights and ensuring the correct fulfillment of their obligations.

In Panama, the regulation establishes that the Electric Transmission Company, S.A. (ETESA.), is the government entity, which acts as purchasing manager, which has the responsibility of carrying out the contracting of power in the contract market. and energy for the end customers of the distribution companies. Distribution companies must be 100% contracted with two years of advance and gradually establishes minimum hiring percentages.

The transportation of high voltage electrical energy from the delivery point of the generators to the reception point by the distribution company or large customer is carried out by ETESA, who coordinates the operations and transactions that occur between the participants in the wholesale electricity market. electricity, is the National Dispatch Center (CND), a dependency of ETESA.

The producer participants, made up of the generators, self-generators and cogenerators located in the Republic of Panama; When distributors sell surpluses of their own generation to third parties, they have various options to participate in the Panamanian market; i) Sales of energy and power to the short-term or spot market whose price is defined by CND, ii) Sales through contract markets and iii) Sales to free customer contract markets, those that have a demand greater than 100 kW.

To promote small generation plants using new, renewable and clean sources, incentives have been established in the Law, which proposes several benefits such as exemption from distribution and transmission charges, exemption from import taxes, tariffs, rates, contributions and levies; as well as the tax on the transfer of movable property and provision of services, for the construction, operation and maintenance of power plants from new, renewable and clean sources of up to 500 kW of installed capacity.

The distribution service includes the activities of transporting energy through distribution networks, delivering energy to end customers and marketing it to customers. Distribution is a monopolistic activity, therefore, it is regulated.

Electricity sales to end customers are remunerated through regulated rates. These rates cover the costs incurred by each distribution company to provide service to each category of customer, according to the characteristics of their energy consumption.

In January 2024, two bills were presented to modify the regulatory and institutional framework of the electricity service. Later, in February they were unified into a single text. The project

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contains provisions mainly to improve the quality of service and reduce rates. It is still in the preliminary stage, so it must go through all the discussions and votes to become law.

In April 2024, the National Secretariat of Energy published Resolution MIPRE-2024-0014471, by which the Roadmap for the Digitalization of the electricity sector of Panama is adopted. It has been developed following the guidelines of the Energy Transition Agenda and focuses in the data processing and analysis capacity that constitutes a central axis in the new model of the electricity sector, proposing actions that include the implementation of digital systems to monitor and control the quality of electrical service, increasing the autonomy and recovery capacity of the networks through intelligent equipment, in collaboration with technology developers and regulatory entities.

In that same month, the National Public Services Authority published Resolution AN No.19112-Elec that approves the modifications to the Commercial Rules for the Wholesale Electricity Market for the introduction of the use of Battery Energy Storage Systems for Renewable Generation Plants.

In May 2024, the National Public Services Authority published Resolution AN No.19248-Elec that approves the Procedure to define the mechanisms to incorporate Battery Energy Storage Systems in the Main Transmission System.

2. Presentation bases

The Group presents its condensed consolidated interim financial statements in Colombian pesos and the values have been rounded to the nearest thousand pesos (COP\$000), except when otherwise indicated.

The condensed consolidated interim financial statements include comparative information corresponding to the previous period.

The accounting principles applied in its preparation are detailed below:

2.1 Accounting principles

The condensed consolidated interim financial information as of and for the six- and three-month periods ended June 30, 2024 and 2023, has been prepared in accordance with International Accounting Standard 34 (IAS 34) – Interim Financial Information, contained in the Accounting and Financial Reporting Standards accepted in Colombia (NCIF), established in Law 1314 of 2009, regulated by the Single Regulatory Decree 2420 of 2015, modified by Decrees 2496 of 2015, 2131 of 2016, 2170 of 2017, 2483 of 2018, 2270 of 2019, 1432 of 2020, 938 of 2021 and 1611 of 2022. NCIF Group 1 are based on the complete International Financial Reporting Standards (IFRS), issued and officially translated into Spanish by the International Accounting Standards Board (International Accounting Standards Board – IASB, for its acronym in English). In addition, they consider the requirements of the Financial Superintendence of Colombia for reporting purposes as issuers.

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The Group applies the following exception to these condensed interim consolidated financial statements:

- **Title 4 Special regimes of Chapter 1 of Decree 2420 of 2015:**

The determination of post-employment benefits for future retirement or disability pensions will be made in accordance with the requirements of IAS 19; However, it requires the disclosure of the calculation of pension liabilities in accordance with the parameters established in Decree 1625 of 2016, articles 1.2.1.18.46 et seq. and, in the case of partial pension commutations in accordance with the provisions of section 5 of article 2.2.8.8.31 of Decree 1833 of 2016, reporting the variables used and the differences with the calculation carried out in the terms of the technical framework under NCIF.

The condensed interim consolidated financial statements do not include all the information and disclosures required for the annual financial statements. However, explanatory notes are included on events and transactions that are significant for an understanding of the changes in the financial position and results obtained by the Group since the presentation of its annual financial statement. Therefore, these condensed interim consolidated financial statements should be read in conjunction with the consolidated financial statements as of December 31, 2023.

The Group belongs to Group 1 in accordance with the definitions of Decrees 2784 of December 28, 2012 and 3024 of December 27, 2013, in accordance with the requirements, the Group issued the first comparative financial statements under the NCIF as of December 31 2015.

The Central American subsidiaries (Panama, Costa Rica and Guatemala) prepare their financial statements applying International Financial Reporting Standards (IFRS), and adjustments have been made for homologation to Accounting and Financial Reporting Standards accepted in Colombia (NCIF), for which , the presentation bases used in the consolidation are uniform.

These condensed consolidated interim financial statements have been prepared on a going concern basis using the cost method, except, in accordance with NCIF, for assets and liabilities recorded at fair value.

The preparation of the condensed consolidated interim financial statements, according to NCIF, requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying accounting policies.

The Group does not present any relevant transactions of a cyclical, stationary or occasional nature that must be disclosed independently in the condensed interim consolidated financial statements.

2.2 Accrual accounting basis

The Group prepares its interim condensed consolidated financial statements using the accrual basis of accounting, except for the information on cash flows.

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2.3. New Standards Incorporated into the Accounting Framework Accepted in Colombia with Effective Application from January 1, 2024

Colombian regulations have updated the technical framework of the Accounting and Financial Reporting Standards accepted in Colombia, mainly incorporating amendments to the standards that come into force as of January 1, 2024, allowing their early application.

The Group has not early adopted these standards in the preparation of these condensed interim consolidated financial statements and does not expect significant impacts from their application.

2.4 Estimates and accounting criteria

In preparing the condensed consolidated interim financial statements, certain estimates made by the Group's management have been used to quantify some of the assets, liabilities, revenues, expenses, and commitments recorded in them.

The estimates basically refer to:

- The assumptions used in the actuarial calculation of liabilities and obligations with employees, such as discount rates, mortality tables, salary increases, among others.
- The useful life of intangible assets and property, plant and equipment.
- The expected credit loss on trade accounts receivable and other financial assets.
- The assumptions used to calculate the fair value of financial instruments.
- The income from energy delivered and not billed derived from the distribution activity that comes from the provision of the energy service when the consumption reading is pending in each of the billing cycles, which are estimated by applying elements of judgment for their determination.
- Certain magnitudes of the electrical system of the distribution activity, including those corresponding to other companies, billing to customers, energy consumed, etc., which allow estimating the global settlement of the electrical system that must be materialized in the corresponding final settlements, pending billing in the date of issuance of the condensed interim consolidated financial statements and that could affect the balances of assets, liabilities, income and costs recorded therein.
- The estimated income and expenses derived from the generation activity that come fundamentally from energy sales through bilateral contracts to the wholesale and unregulated market, from the energy exchange, from the secondary frequency regulation service (AGC). English) and the reliability charge; as well as; the energy purchases necessary to meet said contracts; which are estimated by applying elements of judgment for their determination.
- Income derived from construction contracts is recognized according to the progress of costs incurred, applying the resource method.

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- Variations in revenues and accounts receivable arising from rate changes and/or entry into force of rate options and rate adjustment components in accordance with regulatory updates.
- The probability of occurrence and the amount of uncertain or contingent liabilities.
- Future disbursements for environmental commitments arising from the environmental license mainly for new projects, as well as the discount rates to be used.
- The tax results, which will be declared before the respective tax authorities in the future, which have served as the basis for the recording of the different balances related to income taxes in these condensed consolidated interim financial statements.
- Dismantling obligations when there is a legal requirement to do so are estimated based on the useful life of the plant and/or park.

The judgments and estimates have been made with the information available on the date of issuance of these condensed interim consolidated financial statements. It is possible that future events may require them to be modified upwards or downwards in future periods, doing so prospectively, recognizing the effects of the change in judgment or estimate in the next interim and/or annual financial statements.

2.6 Subsidiary entities

Subsidiary entities are considered to be those companies controlled by Enel Colombia S.A. E.S.P., directly or indirectly. Control is exercised if, and only if, the following elements are present: i) power over the subsidiary, ii) exposure, or right, to variable returns from these companies, and iii) ability to use power to influence the amount of these returns.

Enel Colombia S.A. E.S.P. has power over its subsidiary when it holds the majority of the substantive voting rights, or without this situation, it has rights that grant it the present capacity to direct its relevant activities, that is, the activities that significantly affect the subsidiary returns.

Enel Colombia S.A. E.S.P. will reevaluate whether or not it has control in a subsidiary company if the facts and circumstances indicate that there have been changes in one or more of the control elements mentioned above.

2.7 Associated companies and joint agreements

An associate is an entity over which Enel Colombia S.A. E.S.P. has significant influence over financial and operating policy decisions, without having control or joint control.

Joint agreements are considered those entities in which Enel Colombia S.A. E.S.P. exercises control thanks to the agreement with third parties and jointly with them, that is, when decisions about their relevant activities require the unanimous consent of the parties that share control.

Joint agreements are classified as:

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Joint Venture: It is an entity that the Group controls jointly with other participants, where they maintain a contractual agreement that establishes joint control over the relevant activities of the entity; The parties are entitled to the net assets of the entity. On the acquisition date, the excess of the acquisition cost over the share in the net fair value of the identifiable assets, liabilities and contingent liabilities assumed of the associate or joint venture is recognized as goodwill. Goodwill is included in the carrying amount of the investment, is not amortized, and is individually tested for impairment.

Joint operation: An agreement by which the parties exercising joint control have rights to the assets and obligations with respect to the liabilities related to the agreement.

A joint operator shall recognize in relation to its participation in a joint operation:

- a) its assets, including its share of any assets held jointly;
- b) its liabilities, including its share of any liabilities incurred jointly;
- c) its revenue from the sale of its share of the output of the joint operation;
- d) its share of the revenue from the sale of the output by the joint operation; and
- e) its expenses, including its share of any expenses incurred jointly.

Investments in associates or joint ventures are measured in the condensed interim consolidated financial statements using the equity method - MPP; in the case of a joint agreement of the type of jointly controlled operation, they are measured at fair value.

2.8 Investments accounted for by the equity method

The interests that the Group has in joint ventures and associates are recorded using the equity method.

Under the equity method, the investment in an associate or joint venture is initially recorded at cost. From the date of acquisition, the investment is recorded in the consolidated statement of financial position by the proportion of its total equity that represents the Group's participation in its capital, once adjusted, if applicable, the effect of the transactions carried out with the Group, plus the capital profit generated in the acquisition of the company. If the resulting amount is negative, the participation is left at zero in the consolidated statement of financial position, unless there is a present obligation (whether legal or implicit) on the part of the Group to restore the company's financial situation, in which case, the corresponding provision is recorded.

The goodwill relating to the associate or joint venture is included in the book value of the investment and is not amortized nor is an individual impairment test performed.

The dividends received from these companies are recorded by reducing the value of the investment and the results obtained by them, which correspond to the Group according to its participation, are recorded in the item "Share in profit (loss) of associates accounted for by the stake".

2.9 Principles of consolidation and business combinations

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The subsidiaries are consolidated, integrating into the condensed interim consolidated financial statements all of their assets, liabilities, income, expenses and cash flows once the corresponding adjustments and eliminations of reciprocal operations have been made.

The comprehensive results of the subsidiary companies are included in the consolidated statement of comprehensive income from the date on which the Parent Company obtains control of the subsidiary company until the date on which it loses control over it.

The Group accounts for business combinations using the acquisition method when the set of activities and assets acquired meet the definition of a business and control is transferred to the Group. To be considered a business, a set of acquired activities and assets must include at least one input and a substantive process applied to it that, together, contribute significantly to the ability to create products. IFRS 3 provides the option of applying a “concentration test” that allows a simplified assessment of whether a set of acquired activities and assets is not a business. The concentration test is met if substantially all of the fair value of the acquired gross assets is concentrated in a single identifiable asset or group of similar identifiable assets.

The consolidation of the operations of Enel Colombia S.A. E.S.P. Parent Company and the subsidiary companies has been carried out following the following basic principles:

(1) On the date of taking control, the assets acquired, and the liabilities assumed of the subsidiary company are recorded at fair value, except for certain assets and liabilities that are recorded following the valuation principles established in other NCIFs. If the fair value of the consideration transferred plus the fair value of any non-controlling interest exceeds the fair value of the net assets acquired from the subsidiary, this difference is recorded as goodwill. In the case of a low-price purchase, the resulting gain is recorded with a credit to income, after reevaluating whether all assets acquired, and liabilities assumed have been correctly identified and reviewing the procedures used to measure the fair value of these amounts.

For each business combination, the company chooses whether to value the non-controlling interests of the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets.

If it is not possible to determine the fair value of all assets acquired and liabilities assumed on the acquisition date, the company will report the provisional values recorded. During the measurement period, which will not exceed one year from the acquisition date, the provisional values recognized will be adjusted retrospectively and additional assets or liabilities will also be recognized, to reflect new information obtained about facts and circumstances that existed at the date of acquisition, but that were not known to the administration at that time.

In the case of business combinations carried out in stages, on the acquisition date, the participation previously held in the equity of the acquired company is measured at fair value and the resulting gain or loss, if any, is recognized in profit or loss of the exercise.

(2) The value of the participation of non-controlling shareholders in the equity and comprehensive income of the subsidiary companies is presented, respectively, in the headings “Total Equity: Non-controlling Interests” of the consolidated statement of financial position and

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“Income (loss) attributable to non-controlling interests” and “Comprehensive income attributable to non-controlling interests” in the consolidated statement of comprehensive income.

(3) The balances and transactions between the consolidated companies have been completely eliminated in the consolidation process.

(4) Changes in the interest in subsidiary companies that do not give rise to an acquisition or loss of control are recorded as equity transactions, adjusting the book value of the controlling interests and non-controlling interests to reflect the changes in their relative holdings in the subsidiary company. The difference that may exist between the value by which the non-controlling interests are adjusted and the fair value of the consideration paid or received, is recognized directly in the equity attributable to the owners of the controlling company.

(5) Business combinations under common control are recorded using the “pooling of interest” method as reference. Under this method, the assets and liabilities involved in the transaction remain reflected at the same book value at which they were recorded in the ultimate parent company, the above without prejudice to the eventual need to make accounting adjustments to standardize the accounting policies of the companies involved. The Group does not apply retrospective registration of business combinations under common control.

(6) When control over a subsidiary is lost, the assets and liabilities of the subsidiary, any related non-controlling interest and other components of equity are derecognized. Any resulting gain or loss is recognized in results. If any interest in the former subsidiary is retained and it is accounted for using the equity method, the part of the gain or loss that arises from the new measurement at fair value is recognized in the profit or loss of the period only to the extent of the interest in the new associate; If the retained interest is accounted for in accordance with IFRS 9, the portion of the gain or loss is recognized in full in profit or loss for the period.

Any difference between the assets and liabilities contributed to the consolidation and the consideration delivered is recorded directly in Equity, as a debit or credit to “other reserves”.

2.10 Functional and presentation currency

The functional currency of Enel Colombia S.A. E.S.P. is the Colombian peso (COP), as well as the presentation currency of the Group's condensed interim consolidated financial statements.

The functional currency has been determined considering the economic environment in which the Company operates. This conclusion is based on the fact that the COP is the currency that fundamentally influences financing activities, capital issues and cash flows and their equivalents.

Due to the above, the COP reflects the transactions, events and conditions that underlie and are relevant to Enel Colombia S.A. E.S.P.

The figures are expressed in thousands of Colombian pesos, except for the net income per share, the representative market rate, which are expressed in Colombian pesos, and currencies (for example, dollars, euros, pounds sterling, etc.) which are expressed in units. .

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2.11 Conversion of financial statements denominated in foreign currency

The conversion of the financial statements of the Group companies with a functional currency other than the Colombian peso is carried out as follows:

to. Assets and liabilities, using the exchange rate in effect on the closing date of the condensed interim consolidated financial statements.

b. The items in the statement of comprehensive income using the average exchange rate for the period (unless this average is not a reasonable approximation of the cumulative effect of the exchange rates existing on the dates of the transactions, in which case the exchange rate is used). change of the date of each transaction).

c. The equity is maintained at the historical exchange rate on the date of its acquisition or contribution, and at the average exchange rate on the date of generation in the case of accumulated results. The exchange differences that occur in the translation of the financial statements are recorded in the item "Gains (losses) due to exchange translation differences" within the consolidated statement of comprehensive income: Other comprehensive income.

Exchange rates:

The exchange rate used for the conversion of the condensed interim consolidated financial statements of the Central American subsidiaries are presented according to the following values (local currency against the Colombian Peso):

	As of June 30, 2024	
	Closing	Average
US Dollar \$US	\$ 4,148.04	\$ 3,924.42

3. Accounting policies

3.1 Accounting policies applicable to the condensed consolidated interim financial statements

These condensed interim consolidated financial statements follow the same calculation accounting policies and methods, applied in the financial statements at the end of the 2023 financial year.

4. Cash and cash equivalents

	As of June 30, 2024	As of December 31, 2023
Balances in banks (a)	\$ 954,702,268	\$ 1,488,597,242
Other cash and cash equivalents (b)	204,722,362	140,822,246
Cash on hand	66,177	57,594
	\$ 1,159,490,807	\$ 1,629,477,082

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The detail of cash and cash equivalents in pesos by type of currency presented above is as follows:

Breakdown by currency (*)	As of June 30, 2024	As of December 31, 2023
Colombian Pesos	\$ 883,517,736	\$ 1,426,298,913
American Dollars	268,012,982	193,775,591
Guatemalan Quetzal	6,715,677	2,392,603
Costa Rican Colon	1,244,412	7,009,975
	\$ 1,159,490,807	\$ 1,629,477,082

(*) Balances denominated in foreign currency are expressed in Colombian pesos at the representative exchange rates as of June 30, 2024, and December 31, 2023 of \$4,148.04 and \$3,822.05 per US\$1, respectively.

(a) Colombia

At Enel Colombia S.A. E.S.P., the decrease in the balance in banks by \$(603,339,834) compared to December 2023 is mainly due to: collection of \$7,925,658,407; payments to suppliers \$(6,111,695,635); tax payment \$(1,177,853,889); payment of interest and debt \$(842,102,040) and other payments \$(397,346,677).

In Enel X Colombia S.A.S. E.S.P. the decrease compared to 2023 by \$(3,171,772), corresponds to payments made to suppliers XM S.A. E.S.P. already other network operators for \$(64,196,007), other financial expenses for \$(197,852), billing collections for energy sales for \$59,122,087 and intercompany credit for \$2,100,000.

Central America

In Central America, the balance in banks as of June 30, 2024, is \$258,843,024; The variation corresponds mainly to receipts from billing collections from distributors, large customers and payments to energy suppliers.

- (b) The other cash and cash equivalents are mainly composed of the collective portfolios that correspond to regular operations carried out daily by the treasury to these entities, in order to channel the resources from the collection and arrange them for the management of the short-term liquidity of the Group together with the constitution of TIDIS for the payment of taxes.

The increase in the first half of 2024 versus 2023 originates mainly from the fact that Collective portfolios have greater resources for managing daily operations.

Cash and cash equivalents are maintained mainly in banks and financial institutions, which are rated between the AA- and AAA+ range, according to rating agencies (Standard & Poors, Fitch Rating).

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As of June 30, 2024, and December 31, 2023, the Group uses bank guarantees that allow it to support energy purchase operations, guaranteeing payment to suppliers.

As of June 30, 2024, the amount of the provision for impairment of cash and cash equivalents is \$303,281.

The following details the movement of liabilities arising from financing activities as of June 30, 2024, and 2023, including those movements that represent cash flows and changes that do not represent cash flows:

	Cash flows			Non-cash exchanges				Balance as of June 30, 2024
	Balance as of January 1, 2024	Amounts from	Payments of loans, interest and other	Other amounts	Interest accrued	Lease contracts	MTM Assessment	
Loans and bank obligations	\$6,635,299,682	\$1,160,000,000	\$(1,432,980,438)	\$1,032,991	\$444,862,460	\$ -	\$ -	\$6,808,214,695
Bonuses	2,450,471,339	-	(559,908,375)	53,705	108,197,579	-	-	1,998,814,248
Lease liabilities	270,376,030	-	(34,575,519)	(2,068,499)	13,639,246	30,834,884	-	278,206,142
Derivative instruments	78,183,734	14,320,482	-	-	-	-	(64,711,236)	27,792,980
Linked loans	269,536,156	-	(42,285,121)	37,039,839	-	-	-	264,290,874
Others	-	15,622,540	-	-	-	-	-	15,622,540
Total, liabilities from financing activities	\$9,703,866,941	\$1,189,943,022	\$(2,069,749,453)	\$36,058,036	\$566,699,285	\$30,834,884	\$(64,711,236)	\$9,392,941,479

	Cash flows			Non-cash exchanges				Balance as of June 30, 2023
	Balance as of January 1, 2023	Amounts from	Payments of loans, interest and other	Other amounts	Interest accrued	Lease contracts	MTM Assessment	
Loans and bank obligations	\$3,932,280,366	\$1,930,909,768	\$(725,167,591)	\$3,269,814	\$267,186,372	\$ -	\$ -	\$5,408,478,729
Bonuses	3,232,918,315	-	(765,886,218)	44,958	186,970,570	-	-	2,654,047,625
Lease liabilities	294,675,470	-	(33,214,512)	(5,482,747)	13,353,112	5,247,046	-	274,578,369
Derivative instruments	4,615,446	90,471,582	-	(78,456,971)	-	-	88,948,576	105,578,633
Linked loans	-	-	(57,560,638)	-	-	-	-	(57,560,638)
Others	-	188,282	-	-	-	-	-	188,282
Total, liabilities from financing activities	\$7,464,489,597	\$2,021,569,632	\$(1,581,828,959)	\$(80,624,946)	\$467,510,054	\$5,247,046	\$88,948,576	\$8,385,311,000

5. Other financial assets

	As of June 30, 2024		As of December 31, 2023	
	Current	Non-current	Current	Non-current
Derivative hedging instruments (1)	\$ 32,057,769	\$ 25,899,232	\$ 2,294,698	\$ 30,057,440
Trusts	19,706,304	-	7,527,351	-
Trusts (2)	19,791,893	-	7,527,508	-
Impairment of Trusts (*)	(85,589)	-	(157)	-
Guarantees in energy derivative markets (3)	3,211,245	-	1,989,904	-
Other assets (4)	3,146,696	362,410,029	4,181,735	334,949,991
Judicial seizures	1,787,348	-	3,693,358	-
Judicial seizures (5)	1,794,944	-	3,713,944	-
Impairment of judicial seizures (*)	(7,596)	-	(20,586)	-
Financial investments - unlisted companies or companies that have little liquidity (6)	-	155,099	-	201,169
	\$ 59,909,362	\$ 388,464,360	\$ 19,687,046	\$ 365,208,600

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(*) See note 7, section 3. This value is part of the deterioration of the general model.

(1) Enel Colombia S.A. E.S.P., as of June 30, 2024, has constituted thirty (30) cash flow hedge derivatives and one (1) Interest Swap with active valuation as follows:

Derivative	Underlying	Bank	Risk Factor	Expiration Date	Notional Active	Currency	Fixed Rate	Current	Not Current
forward	Investments/project	Credit Agricole	Cash Flow Hedge	01/31/2025	25,500,000	USD	4,068.45	\$5,009,134	\$ -
forward	Investments/project	Credit Agricole	Cash Flow Hedge	07/31/2024	25,000,000	USD	3,985.49	4,535,519	-
forward	Investments/project	Citibank Colombia S.A.	Cash Flow Hedge	05/30/2025	20,000,000	USD	4,101.50	4,504,919	-
forward	Investments/project	Goldman	Cash Flow Hedge	04/30/2025	20,000,000	USD	4,100.80	4,187,024	-
forward	Investments/project	Credit Agricole	Cash Flow Hedge	03/31/2025	20,000,000	USD	4,099.50	3,933,168	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	07/31/2024	9,051,941	USD	3,879.97	2,581,047	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	07/31/2024	5,500,000	USD	3,879.97	1,568,256	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	12/20/2024	17,000,000	USD	4,191.50	1,003,702	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	02/28/2025	16,300,000	USD	4,236.50	878,710	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	01/31/2025	17,000,000	USD	4,228.50	786,006	-
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	06/03/2025	928,387	USD	4,042.23	265,514	-
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	06/03/2025	928,387	USD	4,042.23	265,514	-
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	01/31/2025	848,089	USD	3,982.72	240,326	-
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	01/31/2025	848,089	USD	3,982.72	240,326	-
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	03/31/2025	825,504	USD	4,010.65	235,234	-
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	03/31/2025	825,504	USD	4,010.65	235,234	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	08/29/2024	23,533,500	USD	4,175.84	222,375	-
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	04/30/2025	761,087	USD	4,026.86	216,721	-
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	04/30/2025	761,087	USD	4,026.86	216,721	-
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	02/28/2025	702,421	USD	3,996.16	199,927	-
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	02/28/2025	702,421	USD	3,996.16	199,927	-
forward	Investments/project	BNP Paribas	Trading	07/11/2024	640,676	USD	3,868.27	182,771	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	07/31/2024	15,500,000	USD	4,157.74	172,003	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	10/31/2024	315,308	USD	3,931.46	88,945	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	08/29/2024	4,302,915	USD	4,175.84	40,660	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	07/31/2024	844,298	EUR	4,448.35	21,463	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	07/31/2024	1,226,809	USD	4,157.74	13,614	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	10/31/2024	1,250,000	USD	4,214.44	13,009	-
Swap	Debt Interest Rate Coverage in IBR	Scotiabank Colpatría S.A.	Cash Flow Hedge	05/14/2026	400,000,000,000	COP	IBR 3M	-	25,366,286
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	07/1/2025	934,512	USD	4,056.96	-	266,473
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	07/1/2025	934,512	USD	4,056.96	-	266,473
Total rating								\$32,057,769	\$25,899,232

As of December 31, 2023, the following cash flow hedge and interest swap derivatives were established with active valuation:

Derivative	Underlying	Bank	Risk Factor	Expiration Date	Notion to Asset	Currency	Fixed Rate	December 31, 2023	
								Current	Not Current
forward	Investments/project	BBVA Colombia	Cash Flow Hedge	04/30/2024	10,000,000	USD	4,030.00	\$1,118,558	\$ -
forward	Investments/project	Credit Agricole	Cash Flow Hedge	01/30/2024	9,004,521	USD	3,954.80	987,316	-
forward	Investments/project	Credit Agricole	Cash Flow Hedge	01/30/2024	1,543,848	USD	3,967.60	188,824	-
Swap	Debt Interest Rate Coverage in IBR	Scotiabank Colpatría S.A.	Interest	05/14/2026	400,000,000,000	COP	BR 3M + 0.75%	-	30,057,440
Total rating								\$2,294,698	\$30,057,440

(2) As of June 30, 2024 and December 31, 2023, the balance of the trusts is detailed below:

	As of June 30, 2024	As of December 31, 2023
Trusts OXI Huila Fiduprevisora	\$ 7,744,331	\$ -

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Trusts Tominé Reservoir	4,930,606	5,301,917
Trusts OXI Quimbo Fiduprevisora	2,265,502	-
Trusts Muña Reservoir	2,250,499	1,476,032
Trusts OXI FiduPopular	1,826,386	-
Trusts ZOMAC Project	535,962	524,100
Trusts OXI Fiduprevisora	238,607	225,459
Total	\$ 19,791,893	\$ 7,527,508

The existing trusts in Enel Colombia S.A. E.S.P. have a specific destination and support contracted obligations in key projects for the business, which clarify their destination. The values in the previous detail are presented without deterioration.

During the year 2024, the following Trust businesses have been opened: i) Fidupopular. 10362022- PA Enel Colombia S.A. E.S.P. OXI Guajira Agreement, which manages the generation business, for tax works projects, created in February 2024; ii) Fiduprevisora 001001049543 PA Enel Colombia S.A. E.S.P. OXI Quimbo Agreement which manages the generation business, for works projects for taxes, created in March 2024; iii) Fiduprevisora 001001050095 PA Enel Colombia S.A. E.S.P. OXI Huila Agreement which manages the generation business, for works projects for taxes, created in May 2024.

- (3) The variation corresponds to the settlement of commercial operations for the financial sale and purchase of energy, carried out in the Derivex market through the commission agent. It mainly includes the value of hedge settlement, valuation, guarantees and their returns.
- (4) As of June 30, 2024 and December 31, 2023, at Enel Colombia S.A. E.S.P. the value of \$3,146,696 corresponds to the estimated account receivable for interest from the IBR debt interest rate hedge swap.

Central America:

As of June 30, 2024, Central American companies have a net balance of \$362,410,029, which corresponds to:

- Enel Panamá CAM, S.R.L. in non-current assets, presents a value of restricted deposits of US \$44,418,031 corresponding to an Escrow Account, placed in Banco Scotiabank S.A. with maturities in 2027 to cancel the last payment milestone for the assignment of contracts. PPA signed between Enel Fortuna S.A. and Sinolam Smarter Energy LNG Group INC.
- For Enel Costa Rica CAM S.A. There is a non-current financial asset that derives from the right to charge the Costa Rican Electricity Institute (ICE) an annual amount of US \$150 per kilowatt of contracted power for availability of the Plant, equivalent to US \$7,350,000 annually. Said charge will be made monthly and will be adjusted in the event of any failure to comply with the committed availability of the plant. The value of the financial asset as of June 30, 2024, is US \$41,971,645

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The financial asset has been determined as the present value of future availability charges discounted at the weighted average cost of capital (WACC) of 7.02%, corresponding to the WACC estimated by Management at a date close to the notification of the order to proceed with the construction of the Plant, which was on September 26, 2011.

As of June 30, 2024, it is confirmed that the arbitration process initiated by PH Chucás S.A. before the Arbitration Center was archived, according to the resolution of Arbitration Court number 13 of August 3, 2023, as a consequence of the resolution of the First Chamber of the Court Supreme Court of Justice of May 12, 2022, in which it accepted the appeal filed by the defendant Institution and declared the incompetence of the Arbitration Court to hear the dispute. The Group is analyzing the possible next actions to continue the claim.

- As of June 30, 2024, the company Enel Guatemala S.A. corresponds to the amounts associated with the research and development phases of the projects in Guatemala (Cobasol S.A., Kristal S.A. and Jobo S.A.) worth a value of \$4,062,195.
- (5) As of December 31, 2023, the Group had \$3,713,944 in judicial deposits as collateral for 33 processes, during the year 2024 there was reimbursement on 1 process from the Bank of the West, for a value of \$1,919,000, which creates a balance as of June 30 of 2024 of \$1,794,944.

The following details the judicial deposits and refunds from the courts by bank:

Entity	As of June 30, 2024	As of December 31, 2023
BBVA Colombia S.A.	\$ 17,256,671	\$ 17,256,671
Banco de Occidente	2,371,000	2,371,000
Itaú Corpbanca Colombia S.A.	2,119,321	2,119,321
Banco de Bogotá S.A.	1,283,567	1,283,567
Bancolombia S.A.	1,120,300	1,120,300
Scotiabank Colpatria S.A.	607,750	607,750
Banco Agrario de Colombia S.A.	13,884	13,884
Banco AV Villas S.A.	12,499	12,499
Banco Caja Social S.A.	4,336	4,336
Banco Santander Colombia S.A.	3,406	3,406
Banco Davivienda S.A.	1978	1978
Empresa de Energía de Cundinamarca	802	802
	\$ 24,795,514	\$ 24,795,514

Court Reimbursement

Entity	As of June 30, 2024	As of December 31, 2023
Scotiabank Colpatria S.A.	\$ (348,707)	\$ (348,707)
Banco de Bogotá S.A.	(786,531)	(786,531)
Bancolombia S.A.	(1,000,000)	(1,000,000)
Bank of the West	(1,919,000)	-
Itaú Corpbanca Colombia S.A.	(2,000,000)	(2,000,000)
BBVA Colombia S.A.	(16,946,332)	(16,946,332)

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Refund subtotal	\$	(23,000,570)	\$	(21,081,570)
Total Net	\$	1,794,944	\$	3,713,944

(6) Financial investments in unlisted companies are:

Participatory securities in shares	Economic activity	Ordinary shares	% Stake	As of June 30, 2024	As of December 31, 2023
Derivex S.A.	Commercial	51,348	5%	\$ 142,618	\$ 192,338
Minority interests in other companies	Energy			12,481	8,831
Electrificadora del Caribe S.A. E.S.P.	Energy	109,353,394	0.22%	-	-
				\$ 155,099	\$ 201,169

6. Other non-financial assets

	As of June 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Advances for acquisition of goods (1)	\$ 109,382,290	\$ 2,115,500	\$ 81,189,222	\$ 1,949,246
Prepaid expenses (2)	38,101,819	-	2,023,852	-
Accounts receivable other taxes (3)	17,329,702	76,560,992	23,591,558	66,322,640
Employee benefits for loans (4)	3,911,350	34,574,339	2,321,565	35,040,620
AFRP VAT tax discount (5)	-	181,053,503	-	180,855,434
Other accounts receivable	-	569,231	-	534,400
	\$ 168,725,161	\$ 294,873,565	\$ 109,126,197	\$ 284,702,340

(1) For Enel Colombia S.A. E.S.P. the advances correspond mainly to: resources deposited to XM S.A. E.S.P. for the negotiations of energy operations in the stock exchange with other market agents for \$42,041,064 (\$34,455,997 in 2023), DIAN \$16,289,373 (\$14,499,116 in 2023), Banco Comercial Av Villas \$4.364,036 (\$3,705,714 in 2023), Savino del Bene Colombia S.A.S. \$4,067,967 (\$2,236,827 in 2023), balance of the advance payment made to Generadora y Comercializadora de Energía S.A. E.S.P. on the purchase of energy for \$1,406,829 for 2023, and advance payment to other suppliers \$112,440 (\$5,244,955 in 2023).

Central America

Guatemala: It corresponds mainly to resources transferred to the administrator of the wholesale market and regional electricity market (spot market sales) for \$20,011,239, Agrícola Cafetalera Palo Viejo S.A. for \$5,703,555, Empresa Agrícola San Francisco S.A. for \$5,703,555, Soiltec S.A. for \$675,743 and other suppliers for \$856,341.

Panama: In Enel Panamá CAM S.R.L. it corresponds to deposits drawn to the third-party Sol Real Ltda. for \$1,154,974 and to other suppliers for \$120,293 in the current period; and advances for the acquisition of goods from the La Esperanza Project for \$2,115,500 in non-current.

Costa Rica: Corresponds to the Municipality of Alajuela for \$5,832 in billing advances for real estate.

(1) In the company Enel Colombia S.A. E.S.P. as of June 30, 2024, it corresponds mainly to

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prepaid medicine for employees, in the name of the Colsanitas S.A. Prepaid Medicine Company, for \$30,014,102.

Central America:

Panama: Corresponds mainly to annual fire and health insurance premiums. civil liability for \$3,569,141.

Costa Rica and Guatemala: It corresponds mainly to annual fire and civil liability insurance premiums of \$3,569,141.

- (2) The balance as of June 30, 2024 corresponds to ICA self-withholdings for \$99,126 from the Enel X Colombia S.A.S. E.S.P. Company.

Central America

Guatemala: As of June 30, 2024, the VAT corresponds to the short and long-term fiscal credit accumulated during the construction period of the Palo Viejo plant, which will be used until exhausted against the VAT debit generated monthly in sales of goods and services by \$90,805,927.

Costa Rica: As of June 30, 2024, it corresponds mainly to tax credits generated by VAT, for a total of \$2,104,189

Panama: As of June 30, 2024, other taxes correspond to \$881,452.

- (3) The balances correspond to the Colombian companies, due to the recognition of the benefit paid in advance of the loans to employees agreed at a zero rate, which is why future flows are discounted at the market rate, recognizing as a benefit paid in advance the differential between the market rate and the awarded rate and amortizing them over the life of the loan.
- (4) In Enel Colombia S.A. E.S.P. as of June 30, 2024, and December 31, 2023, it corresponds to the tax discount of \$181,053,503 and \$180,855,434 respectively; The variation in the first half of 2024 is mainly due to the decrease in the period compared to 2023, in VAT payments on investment projects.

7. Trade accounts and other accounts receivable, net

	As of June 30, 2024		As of December 31, 2023	
	Current	Non-current	Current	Non-current
Trade accounts, gross, (1)	\$2,719,777,470	\$112,434,019	\$2,765,904,422	\$114,555,501
Other trade receivables, gross, (2)	81,317,481	60,084,973	74,319,791	65,243,010
Total trade accounts and other accounts receivable, gross	2,801,094,951	172,518,992	2,840,224,213	179,798,511
Provision for impairment of commercial accounts (3)	(245,273,482)	(112,369,300)	(221,872,372)	(112,597,117)
Impairment provision for other accounts receivable (3)	(7,644,032)	(10,146,209)	(8,092,644)	(9,946,716)
Total trade accounts and other accounts receivable, net	\$2,548,177,437	\$50,003,483	\$2,610,259,197	\$57,254,678

- (1) As of June 30, 2024, trade accounts receivable corresponds to:

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Distribution Business for \$1,823,439,440, which corresponds mainly to the client portfolio of the regulated market for \$1,232,184,952, works for individuals for \$255,695,656, public lighting portfolio for \$97,529,324, portfolio of regulatory schemes for \$45,693,994 and portfolio of infrastructure for \$12,019,361; These accounts receivable present a decrease compared to December 2023, which corresponds mainly to the client portfolio of the regulated market for \$(88,056,384) and in the portfolio of regulatory schemes for \$(67,000,677), this is presented by the crossing between accounts payable to the Ministry of Mines and Energy and the portfolio of subsidies and contributions receivable; and increases in the public lighting portfolio for \$42,141,664, in works for individuals for \$48,694,091 and in the infrastructure portfolio for \$4,081,809.

Generation business for \$675,156,875, which corresponds mainly to wholesale market clients, estimated portfolio for \$260,205,178 and billed for \$132,169,522, estimated non-regulated market portfolio for \$196,628,188 and billed for \$34,705,962, gas for \$6,470,781, ashes for \$18,640, and others for \$4,396,295.

Accounts receivable from the generation business show an increase, mainly in the estimated portfolio for \$25,283,774 as a result of the variation of:

- Stock market estimate of \$27,819,740, higher selling position in June 2024 compared to December 2023; There is greater generation of the portfolio of 484 GWh and greater sale on the stock market of 231 GWh.
- Wholesale market for \$27,578,405, generated by a greater amount of energy than 70 GWh, 893 GWh in June 2024 versus 823 GWh in December 2023; due to changes in contracts and the negative price variation of \$(17); weighted price of June 2024 for \$278 versus December 2023 for \$295.
- Unregulated market presented a decrease of \$(30,541,587) as a result of changes in contracts, as well as an increase in the contracted energy by 14 GWh, 398 GWh in June 2024 versus 384 GWh in December 2023 and a decrease in rate of \$ (85.89), weighted rate for June 2024 for \$299 versus weighted rate for December 2023 for \$385.
- Increase in gas and ash estimates by \$427,216.

Additionally, as of June 30, 2024, and December 31, 2023, the account receivable for rate options is \$217,145,034 and \$361,396,771 respectively.

Non-current accounts receivable correspond mainly to the Energy supply contracts No. EDCC-111-2012 and EDCC-154-201 and the other No. EDCC-136-2013/EM-13-213, signed between Enel Colombia S.A. E.S.P. with the wholesale market client Electrificadora del Caribe S.A. E.S.P., which due to the client's internal cash flow difficulties, it is agreed to extend the payment of the invoice for \$98,990,119, 100% provisioned.

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Enel X Colombia S.A.S. E.S.P.

The current commercial accounts correspond mainly to energy estimates for \$9,840,367, the most representative clients being: Productos y Servicios S.A. for \$1,482,073, Marcali S.A. for \$1,475,747, Centro Comercial Paseo Villa del Rio for \$1,081,497 and Caribe Food Group S.A.S. for \$1,000,960.

Central America:

As of June 30, 2024, the current commercial portfolio of Central American operations corresponds to clients for energy sales for \$113,209,125 and invoices to be issued for \$97,256,812.

By country the balances amount to:

Panama: Energy billed for \$87,919,545, mainly by the company Enel Fortuna S.A. with the following most representative third parties: Distribución Eléctrica Metro-Oeste S.A. (Edemet) for \$44,817,872, Empresa de Transmisiones Eléctrica S.A. for \$8,486,392, Empresa de Distribución Eléctrica Chiriqui S.A. (EDECHI) for \$7,395,914 and Elektra Noreste S.A. (Ensa) for \$5,193,014; Additionally, an estimated portfolio of \$70,165,880.

Guatemala: Energy billed for \$17,322,207, mainly by the company Enel Guatemala S.A., with the following most representative third parties: Marketing and producer of Bebidas Los Volcanes S.A. for \$3,587,515, Embotelladora Central S.A. for \$2,911,136, Plásticas Máximos S.A. for \$1,995,373, Alimentos Ideal S.A. for \$1,925,603, Foods, Beverages Atlántida S.A. for \$1,779,343 and Industria La Popular S.A. for \$1,264,240; Additionally, an estimated portfolio of \$15,259,063.

Costa Rica: Estimated portfolio for \$11,831,869 and energy billed for \$7,967,373 with the third Costa Rican Electricity Institute (ICE).

- (2) As of June 30, 2024, and December 31, 2023, the other current accounts receivable of Enel Colombia S.A. E.S.P. correspond mainly to accounts receivable from employees, they have a present value of \$12,808,898 and \$8,579,036 respectively, for loans of housing, education among others. Loans granted to employees are awarded at rates between 0% and 4.75%, the Company discounts future flows at the market rate, recognizing the differential between the market rate and the awarded rate as a prepaid benefit. and amortizing them over the life of the loan.

Additionally, as of June 30, 2024, the other debtors are made up of the account receivable from BIA Energy S.A.S. E.S.P. for \$10,562,038, Ministry of Finance for the payments made by the Company, as a result of the rulings against Betania corresponding to the processes in force on the date of the contract for the purchase and sale of shares in 1997 for \$6,891,981; account receivable from Mapfre Seguros Generales de Colombia S.A. for \$5,125,982, to Ruitoque S.A. E.S.P. for \$3,511,065, Enertronica Santerno SpA for

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\$3,277,854, Montajes de Ingeniería S.A.S. for \$3,011,647, Gecelca S.A. E.S.P. for \$2,437,061, Cenerco S.A. for \$2,011,317, S.A.S. Temporary Union Agreement \$2,202,939 and others for \$29,000,960.

The balance of other non-current debtors as of June 30, 2024 and December 31, 2023 corresponds to the employee portfolio for \$42,559,239 and \$48,853,341, respectively; to accounts receivable from retired personnel for a present value of \$11,324,430 and \$10,525,662, with rates between 3% and 5%, which is why the Group discounts future flows at the market rate, recognizing as a benefit paid in advance the differential between the market rate and the awarded rate, and amortizing them over the life of the loan; and the account receivable from the Municipality of Guachené and Sesquilé for \$2,743,613, 100% impaired.

Central America:

As of June 30, 2024, the other current accounts receivable of the Central American companies have a balance of \$218,900, which corresponds mainly to accounts receivable from employees.

The other non-current accounts receivable present a value of \$3,457,691, which correspond mainly to Panama in the company Enel Fortuna S.A. for a value of \$3,289,127, for the constitution of funds in a financial entity as established by Panamanian legislation. to guarantee the compensation to which a company employee is entitled. These funds are returned by the entity to the Group at the time it incurs the obligation with the collaborator.

- (3) As of January 1, 2018, with the entry into force of IFRS 9, the expected credit loss is calculated by recognizing the impairment in advance from the first day and not waiting for an event to occur that indicates the impairment of the financial asset.

In the implementation, three models defined by the Group were adopted:

- Collective simplified model
- Individual simplified model
- Collective general model

The evolution of portfolio impairment is as follows:

Colombia

Concept	As of June 30, 2024	As of December 31, 2023
Provision for impairment of commercial accounts		
Collective Simplified Model (a)	\$ 206,364,989	\$ 185,299,083
Individual Simplified Model (b)	150,120,817	148,124,646
Total impairment provision for commercial accounts	356,485,806	333,423,729
Impairment provision for other accounts receivable		
Collective General Model	17,790,241	18,039,360
Total impairment provision for other accounts receivable	17,790,241	18,039,360

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Total	<u>\$ 374,276,047</u>	<u>\$ 351,463,089</u>
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For the year 2024, the following variations in deterioration occur:

(a) Collective simplified model:

It corresponds to the deterioration of the energy portfolio of the regulated market, mainly due to the portfolio with ages greater than 180 days. The increase is due to a significant increase due to higher billing made as of June 30, 2024.

(b) Individual simplified model:

The individual model portfolio provision corresponds to:

- Provision of commercial energy and gas portfolio from the unregulated and wholesale market for \$106,685,664; There is a decrease generated by the provision of the commercial energy and gas portfolio of the unregulated and wholesale market for \$(387,276).
- Portfolio provision from other businesses for \$16,482,016, mainly third parties Ifi Concession Salinas for \$5,730,286; Municipality of Sopo for \$3,734,962; Santa Ana Clay S.A. for \$2,578,852; Municipality of the College for \$1,513,909; Puerto Salgar Municipality Aqueduct for \$754,147; Municipality of Agua de Dios for \$748,360 and Alcantía Municipal Puerto Salgar for \$683,814.

Central America:

Portfolio impairment is calculated based on Moody's risk model that determines the probability of default and the risk of counterparty default.

Below is the balance corresponding to Central America:

Concept	<u>As of June 30, 2024</u>	<u>As of December 31, 2023</u>
Provision for impairment of commercial accounts		
Individual Simplified Model	\$ 1,156,976	\$ 1,045,760
Total impairment provision for commercial accounts	<u>\$ 1,156,976</u>	<u>\$ 1,045,760</u>

The punishment of delinquent debtors is carried out once all collection efforts, judicial procedures and demonstration of the debtors' insolvency have been exhausted.

As of June 30, 2024, no significant effects have been evident that affect the calculation of portfolio impairment, for this reason the models suggested under IFRS 9 have been maintained.

The movements in the provision for impairment of commercial accounts and other accounts receivable are as follows:

The provision and use as of June 30, 2024 and December 31, 2023 are detailed below:

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Commercial Portfolio	As of June 30, 2024	As of December 31, 2023
Beginning balance	\$ 352,508,849	\$ 308,385,547
Endowments	31,537,195	52,272,854
Uses	(8,613,021)	(8,149,552)
Final balance	\$ 375,433,023	\$ 352,508,849

Guarantees granted by debtors:

For energy and gas clients, depending on the result of the credit risk evaluation and the final decision on the business lines, when necessary, the portfolio is backed with a security.

As of June 30, 2024 and December 31, 2023, the Group supports the sale of energy and gas with blank promissory notes and bank guarantees.

For loans to employees, the guarantees are covered with mortgages, promissory notes and pledges.

8. Balances and transactions with related parties

Accounts receivable from related entities

Related Company Name	Linked Type	Country of Origin	Transaction Type	As of June 30, 2024	As of December 31, 2023
Enel Green Power RS.A.	South Africa	Other (*)	Expats (1)	\$ 2,396,538	\$ 2,208,197
Enel S.p.A.	Italy	Matrix	Expats (1)	2,140,484	1,547,086
Enel S.p.A.	Italy	Matrix	IT services	765,530	-
Enel North America INC	US.A.	Other (*)	Expats (1)	1,856,784	2,495,550
Enel North America INC	Colombia	Other (*)	Expats (1)	63,637	30,328
Enel Grids S.R.L.	Italy	Other (*)	Expats (1)	1,410,453	1,139,051
Enel Brasil S.A.	Brazil	Other (*)	Expats (1)	1,246,475	1,322,600
Endesa Operations and Commercial Services SLU	Spain	Other (*)	Off-Shore Services	839,913	774,425
Fontibón ZE S.A.S.	Colombia	Associate	Mandate contract	603,563	216,851
Fontibón ZE S.A.S.	Colombia	Associate	Maintenance service	294,518	-
Enel Green Power SpA Glo	Italy	Other (*)	Expats (1)	572,299	1,259,586
Enel Distribución Chile S.A.	Chile	Other (*)	Control tower Chile	409,251	377,089
Enel Distribución Chile S.A.	Chile	Other (*)	Expats (1)	70,621	149,532
Use ZES.A.S.	Colombia	Associate	LS.A. contract	348,293	766,925
Use ZES.A.S.	Colombia	Associate	Maintenance Services	185,754	-
Enel Américas S.A.	Chile	Controller	Reimbursement of expenses	299,709	299,709
Enel Américas S.A.	Chile	Controller	Expats (1)	4,087	4,087
Enel Services Mexico S.A.	Mexico	Other (*)	Expats (1)	297,778	514,066
Enel Global Trading SpA	Italy	Other (*)	Expats (1)	280,146	280,146
Endesa Energía S.A.	Spain	Other (*)	Offshore Services	277,141	777,503
E-distribución Redes Digitales	Spain	Other (*)	Expats (1)	202,688	137,785
Enel Trading Argentina S.R.L.	Argentina	Other (*)	Expats (1)	108,062	108,062
Bogotá ZE S.A.S.	Colombia	Associate	LS.A. contract	92,450	11,864
Colombia ZE S.A.S.	Colombia	Associate	Other Services	92,450	11,864
Ceara Energy Company	Brazil	Other (*)	Expats (1)	62,933	62,933
Grupo Energía de Bogotá S.A. E.S.P.	Colombia	Other (**)	Other Services	51,119	27,077
Grupo Energía de Bogotá S.A. E.S.P.	Colombia	Other (**)	Christmas lighting	-	672,270
Enel Energía S.A. DE CV	Mexico	Other (*)	Energy sale	2,323	297,122
Enel Distribución Perú S.A.	Peru	Other (*)	Control tower Peru	-	245,179
Enel Generación Perú S.A.	Peru	Other (*)	Expats (1)	-	98,596
				\$ 14,974,999	\$ 15,835,483

(*) Corresponds to companies over which Enel S.p.A. has significant influence or control.

(**) Grupo Energía Bogotá S.A. E.S.P. is a shareholder of Grupo Enel Colombia S.A. E.S.P.

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There is an impairment in accordance with IFRS 9 in the related accounts receivable, for a value of \$46,005 for the year 2024, in the year 2023 there was an impairment of \$48,656.

- (1) It corresponds to the provision movements in 2024 and collections made for the costs of expatriate personnel from Spain, Italy, Brazil and Chile in Colombia invoiced during 2023.

Accounts payable to related entities

Related Company Name	Linked Type	Country of Origin	Transaction Type	As of June 30, 2024		As of December 31, 2023	
				Current	Non-current	Current	Non-current
Enel Américas S.A.	Chili	Controller	Dividends (1)	\$1,036,166,232	\$ -	\$ -	\$ -
Grupo Energía Bogotá S.A. E.S.P.	Colombia	Other (**)	Dividends (1)	768,210,323	-	-	-
Grupo Energía Bogotá S.A. E.S.P.	Colombia	Other (**)	Other services	21,447	-	239	-
Enel Finance International S.R.L.	Netherlands	Other (*)	Loans (2)	79,595,163	184,695,711	73,387,275	196,148,881
Enel Green Power SpA Glo	Italy	Other (*)	IT services (3)	56,183,185	-	38,747,757	-
Enel Green Power SpA Glo	Italy	Other (*)	HH Recharge PUC	8,121,944	-	8,632,566	-
Enel Green Power SpA Glo	Italy	Other (*)	Technical fee	1,983,344	-	3,618,226	-
Enel Green Power SpA Glo	Italy	Other (*)	Inpatriates	496,344	-	509,151	-
Enel Green Power SpA Glo	Italy	Other (*)	Covid 19 Policies	2,150	-	2,150	-
Enel Grids S.R.L.	Italy	Other (*)	IT services (3)	34,206,294	-	44,101,114	-
Enel Grids S.R.L.	Italy	Other (*)	Inpatriates	954,490	-	1,350,130	-
Enel Grids S.R.L.	Italy	Other (*)	Project advance	-	4,035,049	-	834,068
Enel Global Services S.R.L.	Italy	Other (*)	IT services (3)	26,098,331	-	21,889,091	-
Enel X S.R.L.	Italy	Other (*)	IT services (3)	5,202,295	-	12,545,675	-
Enel S.p.A.	Italy	Matrix	IT services (3)	4,806,696	-	6,359,600	-
Enel S.p.A.	Italy	Matrix	Inpatriates	704,934	-	16,601,707	-
Enel S.p.A.	Italy	Matrix	Guarantees and interests	304,746	-	1,661,925	-
Enel S.p.A.	Italy	Matrix	Covid 19 Policies	124,412	-	401,909	-
Enel S.p.A.	Italy	Matrix	Expense reimbursement	-	-	716,719	-
Kino Facilities Manager S.A. DE CV	Mexico	Other (*)	Engineering and construction services	4,360,337	-	-	-
Enel X Way Colombia S.A.S.	Colombia	Other (*)	Capital contributions (4)	3,408,160	-	-	2,905,606
Enel Energía, S.A. DE CV	Mexico	Other (*)	Energy	3,318,432	-	16,549,979	-
Enel Brasil S.A.	Brazil	Other (*)	Inpatriates	1,996,913	-	2,344,496	-
Enel Chile S.A.	Chili	Other (*)	Inpatriates	30,459	-	101,210	-
Enel Chile S.A.	Chili	Other (*)	IT services (3)	-	-	-	-
Enel Green Power Chile S.A.	Chili	Other (*)	HH Recharge PUC	3,002,647	-	5,774,461	-
Enel Produzione SpA	Italy	Other (*)	Inpatriates	2,540,416	-	2,412,623	-
Enel Global Trading SpA	Italy	Other (*)	IT services (3)	1,656,248	-	1,864,021	-
Enel Global Trading SpA	Italy	Other (*)	Inpatriates	-	-	124,113	-
Enel Italia S.R.L.	Italy	Other (*)	IT services (3)	2,111,467	-	1,992,281	-
Enel Green Power España SLU	Spain	Other (*)	Inpatriates	330,874	-	426,784	-
Enel Distribución Chile S.A.A	Chili	Other (*)	Expats	108,873	-	17,417	-
Enel Generación Chile S.A.	Chili	Other (*)	Inpatriates	30,309	-	126,965	-
E-Distribuzione SpA	Italy	Other (*)	Engineering services	10,523	-	9,994	-
Enel Green Power El Salvador S.A.	El Salvador	Other (*)	Other accounts payable	-	28,808,192	-	26,544,187
Use ZES.A.S.	Colombia	Associate	Charger advances	-	11,810,386	-	11,475,464
Fontibón ZE S.A.S.	Colombia	Associate	Charger advances	-	8,729,121	-	8,481,110
Enel Services Mexico S.A.	Mexico	Other (*)	Energy	-	-	3,479,969	-
Enel Foundation	Colombia	Other (*)	Donations	-	-	1,180,000	-
				\$2,046,087,988	\$238,078,459	\$266,929,547	\$246,389,316

(*) Corresponds to companies over which Enel S.p.A. has significant influence or control.

(**) Grupo Energía Bogotá S.A. E.S.P. is a shareholder of Enel Colombia S.A. E.S.P.

- (1) Corresponds to the distribution of profits, approved by the General Assembly of Shareholders on March 21, 2024, to Enel Américas S.A. and El Grupo Energía Bogotá S.A. E.S.P. charged to the net income of 2023 for a total of \$1,804,376,816, being the main shareholders and considered as related parties with 57.34% and 42.52% respectively.

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- (2) It corresponds to a loan to finance the construction of solar plants in Central America, these have maturities between 2025 and 2031.
- (3) The variation corresponds mainly to the net effect of payment of invoices for services in 2023, provisions for IT services from January to June 2024 related to the Digital Worker Transformation, Governance-E4E S.A.P Renovables, Global CKS-S.A.P-TAM-SYSTEM projects, Online Monitoring and Infrastructure, Cyber Security-Digital Enebler Services, Intranet Applications and Global Travel.
- (4) It corresponds to capitalization pending payable to Enel

Effects on results with related entities

Revenue/Company	Transaction Type	As of June 30, 2024	As of June 30, 2023
Use ZES.A.S.	Operation and maintenance	\$ 1,375,862	\$ -
Use ZES.A.S.	Financial income	4,571	-
Fontibón ZE S.A.S.	Operation and maintenance	1,041,513	-
Fontibón ZE S.A.S.	Financial income	18,358	-
Endesa Operations and Commercial Services SLU	Offshore services	525,202	584,492
Endesa Operations and Commercial Services SLU	Difference in change	35,871	138,349
Enel S.p.A.	Expats	372,819	-
Grupo Energía Bogotá S.A. E.S.P.	Energy sale	297,804	364,581
Enel Grids S.R.L.	Expats	271,402	4,060,532
Enel Grids S.R.L.	Difference in change	-	481,146
Enel S.p.A.	Expats	267,138	742,534
Enel S.p.A.	Difference in change	-	880,893
Endesa Energía S.A.	Offshore services	229,570	194,525
Endesa Energía S.A.	Difference in change	20,657	3,348
Enel Generación Perú S.A.	Expats	84,944	50,000
Enel Generación Perú S.A.	Difference in change	1,312	-
Enel Generación Perú S.A.	Service provision contract	-	2
Enel Distribution Chile S.A.A	Expats	71,448	30,914
Enel Distribution Chile S.A.A	Difference in change	29,467	-
Bogotá ZES.A.S.	Administrative services	68,156	-
Colombia ZES.A.S.	Administrative services	68,156	-
Enel Green Power SpA Glo	Expats	65,205	50,691
Enel Green Power SpA Glo	Management fee and other services	-	1,582,787
Enel Green Power SpA Glo	Difference in change	-	1,048,510
E Distribution Digital networks	Expats	64,903	-
Enel Brasil S.A.	Expats	47,806	23,790
Enel North America INC	Expats	33,317	-
Enel Green Power España SL U	Difference in change	30,466	162,054
Enel Services Mexico S.A.	Expats	24,301	-
Enel Services Mexico S.A.	Other miscellaneous income	-	114,218
Gridspertise S.R.L.	Difference in change	7,971	93,345
Enel Distribución Perú S.A.A	Difference in change	7,920	-
Enel Global Services SpA	Difference in change	-	3,749,030
Enel Green Power Chile S.A.	Difference in change	-	782,930
Enel X S.R.L.	Difference in change	-	566,707
Enel Green Power Romania S.R.L.	Difference in change	-	199,267
Enel Global Trading SpA	Expats	-	109,128
Enel Global Trading SpA	Difference in change	-	75,993
Enel Chile S.A.	Expats	-	73,104
Energy and Services South America SPA	Difference in change	-	7,976
Enel Iberia S.R.L.	Difference in change	-	1,354
E-Distribuzione SpA	Difference in change	-	1,328
		\$ 5,066,139	\$ 16,173,528

Costs and expenses/ Company	Transaction Type	As of June 30, 2024	As of June 30, 2023
Enel Grids S.R.L.	IT services (1)	\$ 15,668,174	\$ 8,697,985

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Enel Grids S.R.L.	Difference in change	1,714,330	-
Enel Grids S.R.L.	Inpatriates	959,584	1,046,362
Enel Global Services S.R.L.	IT services (1)	10,213,162	7,692,299
Enel Global Services S.R.L.	Difference in change	638,548	1,050,849
Enel Finance International Nv	Financial expenses	5,261,589	-
Enel S.p.A. .	Computer Services (1)	2,002,200	3,939,615
Enel S.p.A. .	Expats	682,130	1,463,303
Enel S.p.A. .	Difference in change	237,014	26,130
Enel S.p.A. .	Guarantee and interests	213,371	-
Enel Green Power SpA Glo	IT services (1)	4,581,154	2,838,654
Enel Green Power SpA Glo	Difference in change	641,900	1,812,493
Enel Green Power SpA Glo	Tech Management	156,977	-
Enel Green Power SpA Glo	Inpatriates	-	2,150
Enel Global Trading SpA	IT services	1,353,560	1,288,604
Enel Global Trading SpA	Difference in change	34,518	20,796
Gridspertise S.R.L.	Engineering services	585,020	2,895,171
Gridspertise S.R.L.	Difference in change	-	117,026
Enel X S.R.L.	IT services (1)	795,875	928,313
Enel X S.R.L.	Difference in change	522,548	-
Enel X Way Colombia S.A.S.	VPN Update	448,763	-
Use ZES.A.S.	VPN Update	334,921	-
Enel Green Power Chile S.A.	Difference in change	257,016	239,713
Fontibón ZE S.A.S.	VPN Update	247,992	-
Enel Services Mexico S.A.	Difference in change	240,588	-
Enel Brasil S.A.	Expats	141,790	-
Grupo Energía Bogotá S.A. E.S.P.	Other services	129,425	87,017
Enel Distribución Perú S.A.A	Expats	74,758	-
Enel Distribución Perú S.A.A	Difference in change	184	2
Enel South America Srl	Difference in change	35,045	-
Enel Chile S.A.	Inpatriates	28,739	86,712
Enel Chile S.A.	Difference in change	729	26,583
Enel Chile S.A.	IT services	-	76,762
Enel Distribución Chile S.A.	Difference in change	28,662	1,269
Endesa Energía S.A.	Difference in change	5,090	64,227
Enel Green Power España SLU	Difference in change	2,932	-
Enel Generación Chile S.A.	Inpatriates	2,564	88,662
Enel Generación Chile S.A.	Difference in change	727	630
E-Distribuzione SpA	Difference in change	530	-
Enel Energía, S.A. de CV	Energy purchase (2)	-	25,428,525
Enel Green Power Romania S.R.L.	Expats	-	472,398
Endesa Operations and Commercial Services SLU	Difference in change	-	203,746
Enel Iberia S.R.L.	Inpatriates	-	190,166
Enel Services Mexico S.A.	Difference in change	-	8,853
		\$ 48,242,109	\$ 60,795,015

- (1) The increase corresponds mainly to new computer services, as a result of the rethinking of the local operation, where technical supports are centralized in global contracts. Additionally, the European economic crisis generated a great impact on licensing prices: Digital Worker Transformation, Governance- E4E S.A.P Renewables, Global CKS-S.A.P-TAM-SYSTEM, Online Monitoring and Infrastructure, Cyber Security-Digital Enebler Services, Intranet Applications and Global Travel.
- (2) In 2023, energy purchases were made by Enel Guatemala S.A., for \$25,428,525 for the fulfillment of contracts in the first quarter of that period; In 2024, no purchases have been made for this concept.

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Board of Directors and key management personnel

Board of Directors

The Group appoints a president, who is elected by the Board of Directors from among its members for a period of two (2) years, and may be re-elected indefinitely or freely removed before the expiration of the period. Likewise, the Board of Directors will appoint a secretary, who may not be a member of the Board and may be freely replaced at any time. The appointment of the president and secretary was approved by the Board of Directors in session No. 507 on March 30, 2022.

In accordance with the provisions of article 43, second paragraph of the bylaws, it is the function of the General Assembly of Shareholders to set the remuneration of the members of the Board of Directors. The current remuneration, as approved by the Shareholders' Assembly in an extraordinary session on March 21, 2024, is USD\$2,000(*), after taxes, for attendance at each session of the Board of Directors. (*) Figures in full dollars.

In accordance with the minutes of the General Shareholders' Meeting number 110 held on March 21, 2024, the plan of the Board of Directors was approved in the terms set forth below:

Seat	Principal	Alternate
First	Francesco Bertoli	Monica Cataldo
Second	José Antonio Vargas Lleras	Antonio Crisol Puertas
Third	Raffaele Enrico Grandi	Diana Marcela Jiménez Rodríguez (*)
Room	Carolina Soto Losada	Rutty Paola Ortiz Jara
Fifth	Juan Ricardo Ortega López	Andrés Baracaldo Sarmiento
Sixth	Jorge Andrés Tabares Ángel	Néstor Raúl Fagua Guauque
Seventh	Astrid Martínez Ortiz	Mario Trujillo Hernandez

(*) Active member until April 30, 2024; As of June, the appointment of a substitute is in the process.

The composition of the Board of Directors is duly registered in the Commercial Registry administered by the Chamber of Commerce of Bogotá.

Fees paid to the Board of Directors:

Third	As of June 30, 2024	As of June 30, 2023
Martinez Ortiz Astrid	\$ 77,675	\$ 61,913
Vargas Lleras José Antonio	71,177	92,847
Ortega López Juan Ricardo	71,177	61,913
Soto Losada Carolina	71,177	61,913
Tabares Ángel Jorge Andrés	71,177	61,913
Francesco Bertoli	44,429	-
Caldas Rico Andrés	26,747	21,574
Luciano Tommasi	26,747	-
Rubio Diaz Lucio	-	61,913
Jimenez Rodriguez Diana Marcela	-	9,405
Total, general	\$ 460,306	\$ 433,391

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Key Management Personnel

The key management personnel are listed below:

<u>Name</u>	<u>Post</u>	<u>Period</u>
Luciano Tommasi	Manager	January – March
Francesco Bertoli	Manager	April – June
Eugenio Calderon	First Alternate Manager	January – March
Fernando Gutierrez Medina	Second Alternate Manager	January – March
Monica Cataldo	Third Alternate Manager	January – June
Carlos Mario Restrepo	Fourth Alternate Manager	January – June
Maurizio Rastelli	Fifth Deputy Manager / Administrative and Financial Manager	January – February
Antonio Crisol Puertas	First Alternate Manager	March – June
Dario Miceli	Second Alternate Manager	March – June
Raffaele Enrico Grandi	Fifth Alternate Manager	March – June

The remunerations accrued by the staff of Enel Colombia S.A. ESP, as of June 30, 2024, and 2023 amount to:

	<u>As of June 30, 2024</u>	<u>As of June 30, 2023</u>
Remunerations	\$ 1,286,869	\$ 4,025,785
Retirement bonus	842,948	-
Short term benefits	-	535,791
	<u>\$ 2,129,817</u>	<u>\$ 4,561,576</u>

Incentive plans for key management personnel

The Group has an annual bonus for its managers for meeting objectives. This bonus corresponds to a certain number of gross monthly remunerations.

From January 1 to June 30, 2024, the Group does not have benefits from share-based payments to key management personnel, nor has it constituted guarantees in favor of them.

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9. Inventories, net

	As of June 30, 2024	As of December 31, 2023
Electrical materials and energy accessories, net (1)	\$ 374,023,711	\$ 330,566,597
Coal (2)	60,416,519	93,094,667
Transformers (3)	46,518,568	56,681,028
CO2 carbon credits (4)	23,507,127	23,573,288
Non-electrical materials (1)	9,718,207	6,049,392
Other inventories	2,439,197	3,137,279
Fuel oil (5)	1,876,209	1,975,748
Inventory in transit	-	19,906,311
Total inventories	\$ 518,499,538	\$ 534,984,310

(1) The materials and accessories are composed of:

	As of June 30, 2024	As of December 31, 2023
Spare parts and materials (a)	\$ 388,864,096	\$ 345,339,255
Provision of materials (b)	(5,122,178)	(8,723,266)
Total, other inventories	\$ 383,741,918	\$ 336,615,989

(a) The materials and spare parts correspond to elements that are used in the project construction process, repairs and/or maintenance of generation plants, substations, high, medium and low voltage distribution networks and public lighting networks, in accordance with the maintenance and investment plan defined for the year 2024. The increase is mainly due to the purchase of materials for substation cells, switches, power equipment, and for lines and networks, elements such as poles, conductors, protections, reclosers and telecontrol equipment; These elements are required according to business demand.

Central America:

The inventories of the Central American companies correspond to the group of electrical materials, spare parts and accessories, as follows:

Inventories Central America	
Country	Worth
Guatemala	\$ 22,878,039
Panama	14,374,684
Costa Rica	1,636,548
Total Central American inventories	\$ 38,889,271

(b) As of June 30, 2024, Enel Colombia S.A. E.S.P. used the provision established for the 2024 period for \$3,767,903, corresponding to the write-off of obsolete material in the distribution segment.

Central America:

As of June 30, 2024, Panama has an obsolescence provision of \$2,122,634.

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- (2) Enel Colombia S.A. E.S.P. is responsible for the Termozipa Power Plant; As of June 30, 2024 and with respect to December 31, 2023, the volume of the coal inventory was reduced due to the greater dispatch/consumption of the Central and the development of the Niño Phenomenon in the country and, subsequently, to the generations of security required by the electrical area of influence of the Central associated with the remodeling of said networks.
- (3) As of June 30, 2024, the transformers correspond to Enel Colombia S.A. E.S.P. and are made up of elements that are required within the replacement, repair and/or maintenance process of the substations, high, medium and low voltage distribution networks and lighting networks. public, in accordance with the contingencies presented and the maintenance and investment plan defined by Enel Colombia S.A. E.S.P. for the year 2024.
- (4) The balance as of June 30, 2024 corresponds to Enel Colombia S.A. E.S.P. for CO2 carbon bonds, whose fair value is \$78,330,801 and its book value discounting the bonds sold since its issuance is \$23,507,127, as follows:

Recognition of Carbon Credits		
Month/Year of issue	Number of certificates issued	Bond Value
November 2020	2,691,628	\$ 18,755,788
March 2021	1,396,818	19,415,770
February 2022	1,167,444	16,485,062
September 2023	1,133,764	23,674,181
Total bonds issued	6,389,654	\$ 78,330,801
Total, bonds sold as of December 31, 2023		(54,757,513)
Total, bonds sold as of June 30, 2024		(66,161)
Total, recognition of carbon credits		\$ 23,507,127

- (5) As of June 30, 2024, Fuel Oil corresponds to the inventory that rests at the Termozipa Central.

10. Assets held for sale

	As of June 30, 2024	As of December 31, 2023
Windpeshi Project (1)	\$ 424,247,550	\$ 424,247,550
Property, plant and equipment	261,138	261,138
	\$ 424,508,688	\$ 424,508,688

- (1) On May 24, 2023, the Board of Directors approved indefinitely suspending the execution of the Windpeshi wind project in the department of La Guajira and advancing, executing and signing all the acts and documents necessary for this purpose, seeking the protection of the Group's value, evaluating and analyze the sale scenarios of the project and/or the turbines and equipment acquired for it, so this asset is classified as an asset held for sale. Within the framework of the sale plan that is being carried out for this project, at the end of June 2024 an offer was received for the purchase of the project, which is currently under review by the different areas of the Group.

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11. Income tax assets

The asset corresponding to taxes is presented below:

	<u>As of June 30, 2024</u>	<u>As of December 31, 2023</u>
Balances in favor of income (1)	\$ 117,264,397	\$ 69,738
Advance payment for income tax (CAM) (2)	107,850,115	98,762,893
Source retention self-holds (3)	3,422,371	3,422,371
Rent advance year (4)	2,420,336	2,420,336
Special self-retention (5)	1,214,099	1,279,392
Tax discounts and withholding at source (6)	137,952	107,396
Total current tax assets	\$ 232,309,270	\$ 106,062,126

The detail of current tax assets for each of the companies it is presented below:

- Enel Colombia S.A. E.S.P.

	<u>As of June 30, 2024</u>	<u>As of December 31, 2023</u>
Balance in favor of income (1) (*)	\$ 115,854,087	\$ -
Self-withholdings in favor 2020 (3)	2,420,336	2,420,336
Lower advance payment value 2020 (4)	2,420,336	2,420,336
Self-withholdings in favor 2019 (3)	1,002,035	1,002,035
Total current tax assets	\$ 121,696,794	\$ 5,842,707

(*) The balance in favor of income tax is mainly given by the additional value paid to the income tax of the taxable year 2023 for the advance payment of the income tax corresponding to the following fiscal year, which in this case corresponds to the taxable year 2024, which will be taken into account in the presentation of income in 2025.

- Central American Companies

	<u>As of June 30, 2024</u>	<u>As of December 31, 2023</u>
Total Panama companies (2)	\$ 103,105,683	\$ 92,482,584
Total Costa Rica companies (2)	4,744,432	6,280,309
Total current tax assets	\$ 107,850,115	\$ 98,762,893

- Enel

	<u>As of June 30, 2024</u>	<u>As of December 31, 2023</u>
Balance in favor Income (1)	\$ 1,322,277	\$ 13,900
Special self-retention (5)	1,214,099	1,264,322
Withholdings made (6)	137,952	90,271
Total current tax assets	\$ 2,674,328	\$ 1,368,493

- Atlántico Photovoltaic S.A.S.

	<u>As of June 30, 2024</u>	<u>As of December 31, 2023</u>
Balances in favor of income (1)	\$ 77,219	\$ 45,024
Withholding at source (6)	-	17,125

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Special self-retention (5)	-	15,070
Total current tax assets	\$ 77,219	\$ 77,219

- Latamsolar Photovoltaic S.A.S. Foundation

	As of June 30, 2024	As of December 31, 2023
Balances in favor of income (1)	\$ 10,814	\$ 10,814
Total current tax assets	\$ 10,814	\$ 10,814

12. Investments in subsidiaries, joint ventures and associates

The interests that the Group holds in associates are recorded following the equity method in accordance with the defined policy.

The following is the detail of the investments:

Participatory Titles in Shares	Economic Activity	Relationship	Ordinary Shares (*)	% Stake (*)	As of June 30, 2024	As of December 31, 2023
Usme ZE S.A.S. (1)	Investment	Associate	739,653,977	20.0000%	\$ 16,817,568	\$ 19,868,101
Fontibón ZE S.A.S. (1)	Investment	Associate	434,359,750	20.0000%	14,839,240	15,834,410
Easy Credit Codensa S.A. (2)	Investment	Associate	15,678	48.9938%	9,807,011	10,054,171
Enel X Way Colombia S.A.S. (3)	Investment	Associate	6,014	40.0000%	6,076,830	5,514,141
S.A.S. District Transport Operator (4)	Investment	Associate	12,500	20.0000%	3,311,025	3,180,589
Colombia ZE S.A.S. (5)	Investment	Associate	5,186,737	20.0000%	112,002	203,101
Bogotá ZE S.A.S. (1)	Investment	Associate	503,609,700	20.0000%	82,967	86,205
					\$ 51,046,643	\$ 54,740,718

(*) The ordinary shares and the percentage of participation as of June 30, 2024 and December 31, 2023 do not present changes.

- (1) The companies Usme ZE S.A.S. and Fontibón ZE S.A.S. were established on January 18, 2021, with the main purpose of signing and executing the concession contracts for the Functional Operation Unit – UFO 7 Fontibón IV and the Functional Operation Unit – UFO 13 Usme IV. The only shareholder of these companies is Sociedad Bogotá ZE S.A.S., which was incorporated on October 20, 2020.

On April 21, 2023, the Enel Colombia S.A. E.S.P. Group sold 80% of the stake it had in Colombia ZE S.A.S., which in turn has 100% of Bogotá ZE S.A.S. and this in turn has 100% of Fontibón ZE S.A.S. and Usme ZE S.A.S.; Therefore, the Group retains 20% of the participation in these companies directly and indirectly, maintaining significant influence over them.

- (2) Crédito Facil Codensa S.A. (Financing Company) is a public limited company whose main objective is the development of the activities of financing companies in accordance with what is permitted by law. Enel Colombia S.A. E.S.P. 's investment in this company is considered as an associate considering that the participation is 48.99% and in which the Group has significant influence.
- (3) Enel X Way Colombia S.A.S. It is a simplified joint-stock company whose purpose is

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purpose of carrying out any act related to the purchase, sale and acquisition to any title, import and export, management, administration and marketing of the charging infrastructure. The investment of Enel Colombia S.A. is considered. E.S.P. in this company as an associate considering that the participation is 40.00% and in which the Group has significant influence.

- (4) Operadora Distrital de Transporte S.A.S. “La Rolita”, is a company whose main corporate purpose is the provision of public mass transportation service in Bogotá and its area of influence; Enel Colombia S.A. E.S.P. has a 20.00% stake in the shares of this company, which were registered in February 2023 with the Chamber of Commerce.
- (5) Colombia ZE S.A.S. is a simplified joint stock company, which was established on April 17, 2018 and has as its main objective the development of executing public lighting projects and developing electrical engineering projects. Enel Colombia S.A. E.S.P.'s investment in this company is considered as an associate considering that the participation is 20.00% and in which the Group has significant influence.

Information corresponding to associates:

The financial information as of June 30, 2024 of the companies in which the Group has direct participation is the following:

	Total assets	Total liabilities	Equity	Total liabilities and equity	Profit/Loss for the period
Usme ZE S.A.S.	\$442,576,049	\$358,488,208	\$84,087,841	\$442,576,049	\$(15,252,662)
Fontibón ZE S.A.S.	362,147,596	287,951,395	74,196,201	362,147,596	(5,194,044)
Easy Credit Codensa S.A. (Financing Company)	20,193,249	176,408	20,016,841	20,193,249	(504,466)
Enel X Way Colombia S.A.S.	15,247,847	55,772	15,192,075	15,247,847	1,270,802
S.A.S. District Transport Operator	27,867,967	11,312,844	16,555,123	27,867,967	652,180
Colombia ZE S.A.S.	561,794	1,784	560,010	561,794	(177,900)
Bogotá ZE S.A.S.	415,562	727	414,835	415,562	1,983,625

The financial information as of December 31, 2023 for the statement of financial position and as of June 30, 2023 for the income statement of the companies in which the Group has direct participation is as follows:

	Total assets	Total liabilities	Equity	Total liabilities and equity	Profit/Loss for the period
Usme ZE S.A.S.	\$451,404,161	\$352,063,657	\$99,340,504	\$451,404,161	\$13,270,845
Fontibón ZE S.A.S.	403,564,462	324,392,413	79,172,049	403,564,462	21,651,209
Easy Credit Codensa S.A. (Financing Company)	20,545,153	26,436	20,518,717	20,545,153	(897,467)
Enel X Way Colombia S.A.S.	13,833,424	47,154	13,786,270	13,833,424	(110,159)
S.A.S. District Transport Operator	22,562,897	6,659,954	15,902,943	22,562,897	5,446,703
Colombia ZE S.A.S.	180,209,041	179,193,534	1,015,507	180,209,041	56,254
Bogotá ZE S.A.S.	179,022,882	178,591,857	431,025	179,022,882	340,221

The detail of the effect on results of the associates updated by the equity method in which the Group has direct investment is as follows:

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Effect on equity method results	Six-month period from January 1 to June 30, 2024	Six-month period from January 1 to June 30, 2023
Enel X Way Colombia S.A.S.	\$ 508,321	\$ (44,064)
Bogotá ZE S.A.S.	396,725	68,044
S.A.S. District Transport Operator	130,436	1,089,341
Colombia ZE S.A.S.	(35,580)	10,205,035
Easy Credit Codensa S.A. (Financing Company)	(247,157)	(439,702)
Usme ZE S.A.S.	(3,050,532)	2,654,168
Fontibón ZE S.A.S.	(1,038,809)	4,330,242
Total	\$ (3,336,596)	\$ 17,863,064

Effect on equity method results	Three-month period from April 1 to June 30, 2024	Three-month period from April 1 to June 30, 2023
Fontibón ZE S.A.S.	\$ 838,738	\$ 4,330,242
Enel X Way Colombia S.A.S.	486,834	(44,064)
Easy Credit Codensa S.A. (Financing Company)	409,317	(270,047)
S.A.S. District Transport Operator	377,417	616,305
Colombia ZE S.A.S.	(537)	10,205,036
Bogotá ZE S.A.S.	(43,348)	68,044
Usme ZE S.A.S.	(1,400,602)	2,654,168
Total	\$ 667,819	\$ 17,559,684

13. Intangible assets other than goodwill, net

Intangible Assets	As of June 30, 2024	As of December 31, 2023
Costs for obtaining contracts (1)	\$ 408,983,271	\$ 392,397,558
Computer programs (2)	331,194,470	333,592,873
Other identifiable intangible assets	317,755,705	389,676,773
<i>Construction and progress of works</i>	266,872,163	339,046,873
<i>Other intangible resources</i>	50,883,542	50,629,900
Concessions (3)	270,029,989	261,193,328
Rights and easements (4)	94,878,045	90,083,310
Development costs	28,078,078	27,568,973
Licenses	4,201,741	4,748,760
Intangible assets, net	\$ 1,455,121,299	\$ 1,499,261,575
<i>Cost</i>		
Costs for obtaining contracts	465,147,036	428,591,631
Computer programs	933,778,233	851,054,483
Other identifiable intangible assets	370,980,136	435,277,222
<i>Construction and progress of works</i>	266,872,163	339,046,873
<i>Other intangible resources</i>	104,107,973	96,230,349
Concessions	1,389,920,764	1,280,688,387
Rights and easements	170,526,820	163,303,223
Development costs	63,357,834	62,528,219
Licenses	94,199,359	93,243,845
Intangible Assets, gross	\$ 3,487,910,182	\$ 3,314,687,010
<i>Amortization</i>		
Costs for obtaining contracts	(56,163,765)	(36,194,073)
Computer programs	(602,583,763)	(517,461,610)
Other identifiable intangible assets	(53,224,431)	(45,600,449)
Concessions	(1,119,890,775)	(1,019,495,059)
Rights and easements	(75,648,775)	(73,219,913)
Development costs	(35,279,756)	(34,959,246)

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Licenses		(89,997,618)		(88,495,085)
Accumulated amortization of intangible assets	\$	(2,032,788,883)	\$	(1,815,425,435)

- (1) **Panama:** Corresponds to the transfer of energy supply contracts in favor of Enel Fortuna S.A. by Sinolam Smarter Energy LNG Group Inc, of 224 MW, as costs for obtaining energy supply contracts PPA (power purchase agreements).

In the company Enel Panamá CAM S.R.L. corresponds to the PPA for the power purchase agreement with Sol Real LTD, for distribution in the market corresponding to 202 GW. The increase in June 2024 compared to December 2023 corresponds to the effect on exchange rates (4,148.04 June 2024 vs 3,822.05 December 2023).

- (2) The decrease corresponds to software associated with the projects: Centralized service systems to guarantee the efficiency and effectiveness of all activities and projects related to GDS support platforms and applications (CRM, IC talend, Ioxal S&S, Enel Flex) by \$1,454,899, projects related to S.A.P ERP platforms for \$494,121; Evolutionary ERP for \$224,762, licenses and other programs for \$224,621.
- (3) The concessions are as follows:

• **Costa Rica:**

PH Chucás S.A. has a signed power purchase agreement (PPA) contract with the Costa Rican Electricity Institute (ICE) for the construction, operation and transfer of the plant (BOT) until September 2031 for a value of US \$61,957,819. On the other hand, the first chamber of the supreme court issued a resolution to the arbitration that was held with the Costa Rican Electricity Institute (ICE), which affects the asset under concession. The increase in June 2024 compared to December 2023 corresponds to the effect on exchange rates (4,148.04 June 2024 vs 3,822.05 December 2023).

		Costa Rica
Cost	\$	1,203,258,964
Amortization		(1,041,058,823)
Net Concessions	\$	162,200,141

• **Panama:**

The company Enel Fortuna S.A. has a concession contract for the generation of hydroelectric energy through the exploitation of the hydroelectric exploitation located on the Chiriquí River where the 300 MW Fortuna Plant is located. The concession is valid for 50 years until 2038. The increase in June 2024 compared to December 2023 corresponds to the effect on exchange rates (4,148.04 June 2024 vs 3,822.05 December 2023).

		Panama
Cost	\$	186,661,800
Amortization		(78,831,952)
Net Concessions	\$	107,829,848

- (4) In Enel Colombia S.A. E.S.P. within the rights, the expenditures to obtain the usufruct of the greatest flow of useful water, coming from the Chingaza and Río Blanco projects for the

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production of the Pagua Power Plant, are presented as intangible; amortization is recognized by the straight line over a period of 50 years; The easements correspond to the renewable projects (Guayepo, La Loma, Fundación and El Paso extension).

Among the easements, the most significant are: Nueva Esperanza, Share, AT and MT Lines from Nueva Esperanza to the different Substations and the El Paso, La Loma and Fundación projects.

Likewise, this item includes the legal stability premium for the El Quimbo project, whose premium has a useful life of 20 years in accordance with the validity of the tax benefits.

The composition and movements of the intangible assets category are detailed below:

	Development costs	Concessions	Rights and easements	Licenses	Computer programs	Construction and progress of works	Contract costs	Other intangible resources	Non-tangible assets
Beginning balance as of January 1, 2023	\$37,254,821	\$658,478,961	\$95,405,232	\$9,069,656	\$301,296,015	\$354,838,687	\$531,761,657	\$65,875,035	\$2,053,980,064
Additions	-	-	-	61,980	629,879	145,356,338	-	2,709,833	148,758,030
Transfers	772,809	-	(13,887)	677,762	158,393,196	(160,598,245)	-	768,365	-
Amortization	(561,842)	(28,100,969)	(4,623,035)	(4,473,518)	(126,726,217)	-	(34,096,597)	(7,337,166)	(205,919,344)
Withdrawals	(9,896,815)	-	-	-	-	-	-	-	(9,896,815)
Other decrements	-	(369,184,664)	(685,000)	(587,120)	-	(549,907)	(105,267,502)	(11,386,167)	(487,660,360)
Total movements in intangible assets	(9,685,848)	(397,285,633)	(5,321,922)	(4,320,896)	32,296,858	(15,791,814)	(139,364,099)	(15,245,135)	(554,718,489)
Final balance as of December 31, 2023	\$27,568,973	\$261,193,328	\$90,083,310	\$4,748,760	\$333,592,873	\$339,046,873	\$392,397,558	\$50,629,900	\$1,499,261,575
Additions (a)	394,702	-	7,106,137	-	405,807	19,975,882	-	-	27,882,528
Transfers	434,913	-	-	630,828	82,317,941	(83,383,682)	-	-	-
Amortization	(320,510)	(12,716,370)	(2,311,402)	(1,352,098)	(85,122,151)	-	(15,972,448)	(3,834,391)	(121,629,370)
Other increases (decrements) (b)	-	21,553,031	-	174,251	-	(8,766,910)	32,558,161	4,088,033	49,606,566
Total movements in intangible assets	509,105	8,836,661	4,794,735	(547,019)	(2,398,403)	(72,174,710)	16,585,713	253,642	(44,140,276)
Final balance as of June 30, 2024	\$28,078,078	\$270,029,989	\$94,878,045	\$4,201,741	\$331,194,470	\$266,872,163	\$408,983,271	\$50,883,542	\$1,455,121,299

(a) As of June 30, 2024, additions corresponding to:

Main projects	From January 1 to June 30, 2024
E-home assistance	\$ 4,972,181
COM and evolutionary business projects	3,702,972
Salesforce licenses and developments	3,162,403
Atlántico Project	2,437,111
Local System Colombia Project	1,566,918
Cyber security project	1,252,128
Minor developments and evolutions	1,218,902
Guayepo Project	1,178,334
EMPSSI Commercial Platform (Enel X Colombia S.A.S. E.S.P.)	538,004
Environmental licenses (Guayepo Solar S.A.S.)	394,702
Intangible-Intercompany S.A.P Global (Costa Rica)	26,130
Other renewable projects	7,432,743
Total	\$ 27,882,528

(b) The value of increases (decrements) as of June 2024 amounting to \$49,606,566 corresponds to:

- For Enel Colombia S.A. E.S.P. the following decrements are presented:

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Main projects	From January 1 to June 30, 2024
Sahagun Project	(5,911,869)
Total	(5,911,869)

The decrease in projects by \$(5,911,869) is due to the contractor's failure to comply with the necessary conditions in the development of some investment projects; The above arises from the fact that in 2024, the Mining-Energy Planning Unit (UPME) did not approve the contractor to modify the date associated with the milestones of the contract, concluded between Enel Colombia S.A. E.S.P. and the contractor; Due to this, the Group is not obliged to make the payment according to the contractual agreement signed in 2024, derived from the obligation established at the end of December 2023.

Central America:

The other increases (decreases) for Central American companies correspond to: i) \$47,529,088 effect due to the exchange rate on June 30, 2024 and December 31, 2023 and the closing and average rate used in the conversion of the Interim Condensed Consolidated Financial Statements to the presentation currency; ii) \$(3,834,391) reclassification of intangible assets in progress to non-current financial assets, corresponding to the amounts associated with the research and development phases of the projects in Guatemala (Cobasol S.A., Kristal S.A. and Jobo S.A.)

As of June 30, 2024, the Group does not present intangible assets whose ownership has any restrictions or debt guarantee support.

As of June 30, 2024, there are no acquisition commitments for intangible assets through official subsidiaries.

As of June 30, 2024 and in accordance with the provisions of the accounting policy, the useful lives of intangibles were evaluated and do not present significant changes.

Average years of estimated useful life Enel Colombia S.A. E.S.P.		
Concept	2024	2023
Rights and easements	30	30
Development costs	6	6
Licenses	3	3
Computer programs	2	3

Average years of estimated useful life Central America						
Concept	Costa Rica		Panama		Guatemala	
	2024	2023	2024	2023	2024	2023
Concessions	50	50	42	42	-	-
Development costs	15	15	15	15	-	-
Licenses	-	-	5	5	-	-
Computer programs	5	5	5	5	5	5

14. Property, Plant and Equipment, net

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	As of June 30, 2024	As of December 31, 2023
Plant and equipment (1)	\$ 17,726,282,506	\$ 17,022,048,582
Hydropower generation plants	9,313,975,219	9,208,262,110
Substations, facilities and distribution networks	6,543,472,075	6,175,546,734
Renewables	1,275,472,565	1,022,457,466
Thermoelectric generation plants	593,362,647	615,782,272
Construction in progress (2) (*)	2,454,063,414	2,765,986,400
Buildings (3)	1,358,579,944	1,100,451,225
Land (3)	501,818,905	491,508,380
Finance leases (4)	271,962,130	265,381,232
Assets by use IFRS 16	271,962,130	265,381,232
Land	157,996,925	149,631,324
Buildings	105,900,783	103,540,662
Fixed and other facilities (Means of transport)	8,064,422	12,209,246
Fixed and other facilities (3)	121,883,634	113,403,995
Other facilities	84,587,952	76,400,378
Fixed facilities and fixtures	37,295,682	37,003,617
Property, plant and equipment, net	\$ 22,434,590,533	\$ 21,758,779,814
Cost		
Plant and equipment	\$ 29,568,988,981	\$ 28,385,377,328
Hydropower generation plants	14,406,314,364	14,073,116,411
Substations, facilities and distribution networks	12,632,402,881	12,066,662,093
Renewables	1,444,623,246	1,160,808,501
Thermoelectric generation plants	1,085,648,490	1,084,790,323
Construction in progress	2,454,063,414	2,765,986,400
Buildings	1,561,665,860	1,279,063,769
Land	501,818,905	491,508,380
Finance leases	365,383,147	345,216,141
Fixed and other facilities	839,602	839,602
Assets by use IFRS 16	364,543,545	344,376,539
Land	185,117,954	175,439,907
Buildings	122,215,996	115,109,965
Fixed and other facilities (Means of transport)	57,209,595	53,826,667
Fixed and other facilities	480,620,201	447,420,544
Other facilities	361,197,806	336,747,098
Fixed facilities and fixtures	119,422,395	110,673,446
Property, plant and equipment, gross	\$ 34,932,540,508	\$ 33,714,572,562
Depreciation		
Plant and equipment (**)	\$ (11,842,706,475)	\$ (11,363,328,746)
Hydropower generation plants	(5,075,221,040)	(4,849,081,503)
Impairment hydropower generation plants	(17,118,105)	(15,772,798)
Substations, facilities and distribution networks	(6,088,930,806)	(5,891,115,359)
Renewables	(169,150,681)	(138,351,035)
Thermoelectric generation plants	(492,285,843)	(469,008,051)
Buildings	(203,085,916)	(178,612,544)
Finance leases	(93,421,017)	(79,834,909)
Fixed and other facilities	(839,602)	(839,602)
Assets by use IFRS 16	(92,581,415)	(78,995,307)
Land	(27,121,029)	(25,808,583)
Buildings	(16,315,213)	(11,569,303)
Fixed and other facilities (Means of transport)	(49,145,173)	(41,617,421)
Fixed and other facilities	(358,736,567)	(334,016,549)
Other facilities	(276,609,854)	(260,346,720)
Fixed facilities and fixtures	(82,126,713)	(73,669,829)
Accumulated depreciation	\$ (12,497,949,975)	\$ (11,955,792,748)

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(*) Corresponds to construction and labor activities as part of the development of ongoing projects.

(**) The depreciation of flooded land is included in the depreciation of plants and equipment.

(1) Central America

For Central American companies, the concepts corresponding to hydroelectric generation plants, renewables and distribution lines and networks as of June 30, 2024 are as follows:

Plants and equipment	Worth
Panama	\$ 1,551,526,405
Guatemala	1,374,153,711
Costa Rica	105,742,973
Total plants and equipment	\$ 3,031,423,089

(2) Corresponds to the investments and advances made by the Group as of June 30, 2024, in the development of renewable energy projects, improvements, replacements and modernizations in the different electrical plants and substations. Below are the main projects:

Major projects	As of 30 of June 2024
Colombia	
Solar Guayepo	\$ 1,045,848,243
Lines, networks and substations	1,031,897,155
Improvements, replacements and upgrades made at generation plants	146,899,102
Solar El Paso	43,122,866
Solar La Loma	42,163,605
Other investment projects in generation, renewables and distribution plants	36,280,486
Solar Fundación	30,507,979
Public lighting	25,617,144
Central America	
Panama:	
Plant construction	17,379,665
Hydropower and solar plant improvements	12,786,624
Other	4.881.005
Enel Panamá CAM S.R.L. and Enel Fortuna S.A.: Technology and IT equipment	
Guatemala:	7.669.644
Renovables de Guatemala S.A.: Vibration monitoring and control system.	3,897,872
Generadora de Occidente S.A.: Spherical valve project, hydro O&M project	2,522,878
Tecnoguat S.A.: Hydro O&M Project	879,550
Enel Guatemala S.A.: Trading tool, Kristal and Cobasol project.	683,473
Generadora Montecristo S.A.: Hydro O&M Project	
Costa Rica:	525,515
PH Don Pedro S.A.: Upgrading of runners and gel battery.	408,623
PH Chucás S.A.: Improvement of runners.	91,985
Total Constructions in Progress	\$ 2,454,063,414

(3) Central America

The following is the detail by country of the Central American companies as of June 30, 2024:

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Land	Worth
Panama	\$ 7,123,808
Costa Rica	1,496,670
Guatemala	1,119,637
Total Land	\$ 9,740,115

Buildings	Worth
Panama (*)	\$ 230,600,186
Guatemala	7,893,802
Costa Rica	90,534
Total Buildings	\$ 238,584,522

Other facilities	Worth
Guatemala	\$ 20,017,589
Panama	15,703,986
Costa Rica	15,337,037
Total Other facilities	\$ 51,058,612

(*) The increase compared to December 2023 corresponds mainly to the transition to operation of property, plant and equipment in the company Generadora Solar El Puerto S.A.

(4) Central America

The following is the detail by country of the Central American companies as of June 30, 2024:

Land	Worth
Guatemala	\$ 18,724,225
Panama	13,508,593
Total land	\$ 32,232,818

Buildings	Worth
Guatemala	\$ 4,633,960
Panama	3,721,594
Costa Rica	2,202,731
Total buildings	\$ 10,558,285

Other facilities	Worth
Guatemala	\$ 1,209,403
Panama	532,822
Total other facilities	\$ 1,742,225

The composition and movements of the property, plant and equipment item are:

	Construction in Progress	Land	Buildings	Plants and Equipment			Financial Leases	Property, Plant and Equipment
				Hydroelectric, thermoelectric and renewable generation plants	Substations, facilities and distribution networks	Fixed installations, accessories and others		
Beginning balance as of January 1, 2023	\$3,706,038,784	\$434,629,979	\$570,746,420	\$11,197,855,235	\$5,610,294,437	\$95,274,388	\$287,711,526	\$21,902,550,769
Additions	2,735,217,562	965,580	195,521	4,743,202	1,092,071	5,262,124	31,628,209	2,779,104,269
Transfers	(2,502,104,154)	63,496,375	590,325,550	732,515,642	1,062,569,622	53,196,965	-	-

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	Construction in Progress	Land	Buildings	Plants and Equipment			Financial Leases	Property, Plant and Equipment
				Hydroelectric, thermoelectric and renewable generation plants	Substations, facilities and distribution networks	Fixed installations, accessories and others		
Withdrawals	-	(860,050)	(2,803)	(532,960)	(9,077,269)	(19,225)	(9,567,652)	(20,059,959)
Depreciation expense	-	-	(25,673,102)	(341,542,768)	(396,030,096)	(31,060,119)	(27,420,918)	(821,727,003)
Other decrements	(20,896,991)	(2,171,416)	(31,813,195)	(878,408,155)	(19,513,763)	(7,436,856)	(16,969,933)	(977,210,309)
(Impairment) recovery of property, plant and equipment	(746,779,859)	-	-	142,365,528	-	-	-	(604,414,331)
Movements Renewable Energy Transmitter S.A.	(278,669)	(78,387)	(153,150)	-	(73,788,268)	(1,520,297)	-	(75,818,771)
Movements Central Port Society Cartagena S.A.	-	(4,473,701)	(3,174,016)	(10,493,876)	-	(292,985)	-	(18,434,578)
Total movements	(534,842,111)	56,878,401	529,704,805	(351,353,387)	565,252,297	18,129,607	(22,330,294)	261,439,318
Projects held for sale	(405,210,273)	-	-	-	-	-	-	(405,210,273)
Final balance December 31, 2023	\$2,765,986,400	\$491,508,380	\$1,100,451,225	\$10,846,501,848	\$6,175,546,734	\$113,403,995	\$265,381,232	\$21,758,779,814
Additions (a)	856,510,589	-	701,738	-	2,479,735	986,941	17,010,604	877,689,607
Transfers(b)	(1,168,941,840)	17,689,527	263,715,092	295,511,167	572,046,122	19,979,932	-	-
Withdrawals (c)	-	(3,629)	-	(58,650)	(2,299,338)	-	(72,400)	(2,434,017)
Depreciation expense	-	-	(20,389,200)	(175,900,117)	(202,819,655)	(16,388,012)	(6,363,623)	(421,860,607)
Other (decrements) increases (d)	508,265	(7,375,373)	14,101,089	216,756,183	(1,481,523)	3,900,778	(3,993,683)	222,415,736
Total movements	(311,922,986)	10,310,525	258,128,719	336,308,583	367,925,341	8,479,639	6,580,898	675,810,719
Final balance June 30, 2024	\$2,454,063,414	\$501,818,905	\$1,358,579,944	\$11,182,810,431	\$6,543,472,075	\$121,883,634	\$271,962,130	\$22,434,590,533

(a) As of June 30, 2024, additions to property, plant and equipment correspond to investments made on renewable energy projects; improvements, replacements and modernizations in generation plants and networks, substations and public lighting. The details are as follows:

Central	Main projects	From January 1 to June 30, 2024
Colombia		
Lines and networks	Adaptation, modernization and expansion of high, medium and low voltage networks and lines and distribution transformers.	\$ 383,829,551
Solar Guayepo	Guarantees, easements, technical maintenance services and advances for the development of projects.	192,124,099
Substations and Transformation centers	Adaptation, expansion, modernization and construction of HV/HV, HV/MV and MV/MV substations.	173,724,468
CH-Guavio	Recovery lighting and ventilation systems, topography; recovery of pipelines, turbine system, dam instrumentation, recovery of central structures, recovery of transformers and cooling systems.	22,821,826
Financial leases	Update renting contracts.	16,857,788
Administrative and Commercial Headquarters	Civil works, equipment, furniture, computer equipment, commercial and administrative headquarters.	13,891,521
CH- Paraiso	Modernization of biofilter systems, recovery of transformers, turbine and hydraulic profile, automation and remote-control systems.	11,294,967
CH-Quimbo -Betania	Recovery of civil structures and facilities. Necessary works were carried out to improve the performance of the civil works of the reservoir, works associated with the perimeter road, as well as addressing additional works and commitments derived from environmental obligations generated during the construction of the plant.	9,012,431
Solar Fundación, La Loma and El Paso	Guarantees, easements, technical maintenance services and advances for the development of projects	3,719,903
CH- Dario Valencia	Automation and remote control; pipe recovery and coating; reconditioning of impellers and supply of spare parts units.	7,142,413
CH- Guaca	Automation and remote-control system; Recovery of transformers and turbine	4,886,529
CC-Thermozipa	Acquisition of electromechanical equipment, engineering and works services; paving roads.	5,714,183
CH-Centrales menores	Modernization of yard equipment, inlet discharge structure and central turbine system, auxiliary systems, battery chargers and cooling systems.	9,980,337
Enel	Other investments.	243,205
Central America		
Panama	Projects mainly company Generadora Solar El Puerto S.A.	12,190,067
Guatemala	Renovables de Guatemala S.A.: Powerhouse, transmission line and impeller project.	4,848,396
Guatemala	Generadora de Occidente Ltda.: Powerhouse project, pipeline project.	2,115,998
Guatemala	Tecnoguat S.A. Speed regulator and powerhouse project.	1,136,024
Guatemala	Montecristo Generator: Powerhouse Project.	694,381
Guatemala	Enel Guatemala S.A.: GDS projects and vehicle leasing.	316,661
Costa Rica	Other investments.	1,144,859
	Total Variation	\$ 877,689,607

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(b) As of June 30, 2024, the transfers of assets in progress to exploitation were carried out in the following concepts and correspond to improvements in equipment, major maintenance, modernizations to improve performance, reliability and efficiency in the plants; Likewise, in the distribution line, different projects and progress in the delivery of purchases of support assets are concluded, as reflected below:

Project	Total activation
Colombia	
Solar Guayepo	\$ 341,131,487
Adjustment, modernization, and expansion of high voltage (HV), medium voltage (MV), low voltage (LV) networks and lines, distribution transformers, and public lighting	322,988,447
Adjustment, expansion, modernization, and construction of HV/HV, HV/MV, and MV/MV substations.	235,938,896
Investment in ongoing support assets such as land, constructions and administrative buildings, machinery, computing and communication equipment.	90,781,284
Solar El Paso, Fundación and La Loma.	26,692,461
CH- Guaca and Paraíso	16,749,097
CH-Guavio	14,767,848
CC-Termozipa	1,773,435
CH-Quimbo y Betania	538,314
CH-Centrales menores (Rio Bogotá)	321,619
Central America	
Panama: Project Baco	110,198,117
Panama: Project Madre Vieja	7,060,835
Total	\$ 1,168,941,840

(c) As of June 30, 2024, write-offs of \$2,434,017 are made corresponding to: high and medium voltage transformers in the distribution line for \$2,299,338; deregistration for maintenance of hydroelectric generation plants for \$58,650, deregistration of financial leasing of vehicles for \$72,400 and land for \$3,629.

(d) As of June 30, 2024, the other increases/decreases correspond to the update of the NPV of dismantling and environmental provisions due to the rate effect, in accordance with IFRIC 1 for \$(29,611,597), transfers between assets for \$(7,223,600) and renegotiation of land financial lease contracts for \$(709,444).

Central America

The other increases and decreases for Central American companies for \$259,960,377 correspond mainly to the effect of the exchange rate on June 30, 2024 and December 31, 2023 and the closing and average rate used in the conversion of the Financial Statements Condensed Intermediates consolidated to the presentation currency.

As of June 30, 2024, the Group presents properties, plant and equipment (land) whose ownership is restricted as follows: i) El Quimbo for \$25,581,482; ii) Guavio and Rio Bogotá for \$713,610 and iii) Chía Substation Land for \$235,173.

As of June 30, 2024 the Group presents the units available for generation in the plants and distribution in the substations and networks in operation.

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As of June 30, 2024 and in accordance with the provisions of the accounting policy, the useful lives of the property, plant and equipment were evaluated and do not present significant changes; Additionally, no signs of deterioration were identified.

The remaining average useful lives used for depreciation are:

Types of property, plant and equipment	Average years of estimated useful life years	
	2024	2023
Plants and equipment		
Civil works plants and equipment	54	55
Hydroelectric central electromechanical equipment	28	29
Central electromechanical equipment Thermoelectric	26	27
Wind measurement towers	2	3
solar stations	6	7
Panels and Miscellaneous	27	26
Substations	25	25
High voltage networks	34	34
Low and medium voltage network	31	31
Measurement and remote-control equipment	20	21
Buildings	46	46
Fixed installations, accessories and others	10	9
Assets for use IFRS 16		
<i>Buildings</i>	35	35
<i>Land</i>	27	27
<i>Vehicles</i>	1	1

Concept	Average years of estimated useful life Central America					
	Costa Rica		Panama		Guatemala	
	2024	2023	2024	2023	2024	2023
Plants and equipment	50	50	50	50	50	50
Substations	-	-	35	35	-	-
electrical equipment	-	-	50	50	-	-
Buildings	50	50	-	-	20	20
Fixed installations, accessories and others	5-10	5-10	-	-	5	5
Other Assets	-	-	3-10	3-10	5	5

15. Capital gain

Capital gain recognized as part of the merger that gave rise to Enel Colombia S.A. E.S.P., made official on March 1, 2023. Below is the detail of this:

Company	As of June 30, 2024	As of December 31, 2023
Enel Panama CAM S.R.L.	\$ 103,549,879	\$ 95,412,005
Enel Renewable S.R.L.	11,887,397	8,003,310
Jaguito Solar 10MW, S.A.	1,600,737	1,474,937
Progreso Solar 20 MW, S.A. (*)	-	2,949,870
	\$ 117,038,013	\$ 107,840,122

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(*) The capital gain generated by the company Progreso Solar 20 MW, S.A. is transferred to the company Enel Renewable S.R.L. in accordance with the merger process carried out in May 2024.

16. Deferred taxes, net

Deferred Tax Assets

The recovery of deferred tax asset balances depends on obtaining sufficient tax profits in the future. The Administration considers that the projections of future tax profits cover what is necessary to recover the assets.

Law 2155 of 2021 defined the rental rate at 35% for Colombia starting in 2022. For companies in Costa Rica the rental rate is 30%. For companies in Panama the rental rate is 25% except for Enel Fortuna S.A. which applies 30%. The deferred tax as of June 30, 2024 per rate is presented below:

	Costa Rica	Panama	Enel X Colombia S.A.S. E.S.P.	Balance as of June 30, 2024
Deferred tax assets (1)	\$ 6,302,729	\$ 6,576,198	\$ 6,120,653	\$ 18,999,580
Total deferred tax asset	\$ 6,302,729	\$ 6,576,198	\$ 6,120,653	\$ 18,999,580

(1) As of June 30, 2024, the detail of the deferred tax asset is composed of:

	Beginning balance as of January 1, 2024	Increase (Decrease) due to deferred taxes in results (i)	Deferred movement Central America	Final balance as of June 30, 2024
Deferred tax asset				
Provisions and others (a)	\$ 17,814,723	\$ 214,820	\$ 204,038	\$ 18,233,581
Property, plant and equipment	341,795	37,680	386,524	765,999
Total deferred tax asset	\$ 18,156,518	\$ 252,500	\$ 590,562	\$ 18,999,580

(a) As of June 30, 2024, the detail of provisions and others associated with the deferred tax asset corresponds to:

	Beginning balance as of January 1, 2024	Increase (decrease) due to deferred taxes in results	Final balance as of June 30, 2024
Provisions of jobs and services	\$ 11,439,428	\$ 204,038	\$ 11,643,466
Others	6,375,295	214,820	6,590,115
	\$ 17,814,723	\$ 418,858	\$ 18,233,581

Deferred Tax Liabilities:

Below is the detail of the net deferred tax liability as of June 30, 2024:

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	Beginning balance as of January 1, 2024	Increase (decrease) due to deferred taxes in results (i)	Increase (decrease) for deferred taxes in other comprehensive income (ii)	Deferred movement Central America	Closing balance as of June 30, 2024
Deferred tax asset					
Provisions and others (1)	\$ 90,719,956	\$ 67,675,831	\$ -	\$ -	\$158,395,787
Defined contribution obligations	84,311,388	(2,156,633)	(23,520)	-	82,131,235
Forward and swap	14,670,913	(561,616)	(25,768,049)	-	(11,658,752)
Total deferred tax asset	\$ 189,702,257	\$ 64,957,582	\$ (25,791,569)	\$ -	\$228,868,270
Deferred tax liability					
Excess tax depreciation over book value (2)	(472,363,068)	(61,903,161)	-	-	(534,266,229)
Equity method Central America	(82,084,198)	(4,307,552)	-	-	(86,391,750)
Central America (3)	(163,048,018)	-	-	(16,523,289)	(179,571,307)
Others	(342,065)	13,155	-	-	(328,910)
Total deferred tax liability	\$ (717,837,349)	\$ (66,197,558)	\$ -	\$(16,523,289)	\$(800,558,196)
Deferred tax asset (liability), net	\$ (528,135,092)	\$ (1,239,976)	\$ (25,791,569)	\$(16,523,289)	\$(571,689,926)

- (i) As of June 30, 2024, the decrease in deferred tax results includes the deferred tax for the period.
- (ii) The deferred tax corresponds to the movements of the derivatives settled by the distribution business line and the recognition of the deferred tax by the equity method for the investments in Central America.

- (1) As of June 30, 2024, the detail of the deferred tax liability for other provisions corresponds to:

	Beginning balance as of January 1, 2024	Increase (decrease) due to deferred taxes in results	Final balance as of June 30, 2024
Others	\$ 7,419,751	\$ 55,268,014	\$ 62,687,765
Provision for bad debts (a)	45,148,290	(1,089,881)	44,058,409
Provisions of jobs and services	13,330,220	20,859,937	34,190,157
Provision of labor obligations (b)	19,721,110	(6,559,771)	13,161,339
Dismantling provision	4,027,794	270,323	4,298,117
Provision Compensation Quality	1,072,791	(1,072,791)	-
	\$ 90,719,956	\$ 67,675,831	\$ 158,395,787

(a) It corresponds to the increase mainly in the Public Lighting VAT portfolio provision.

(b) It corresponds mainly to provisions for personnel costs due to restructuring (transition fund provision).

- (2) The excess of tax depreciation over the book value arises because:

- Assets classified or belonging to the El Quimbo project have special treatment:

The assets in 2016 were depreciated according to the useful life classified according to the type of asset in accordance with the regulations in force until said year, for the year 2017 despite the fact that the reform (law 1819 of 2016) established new rates for depreciation, the assets that belong to El Quimbo will continue with those of the regulations since this project has legal stability.

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- Assets to which accelerated depreciation was applied with the reducing balance method.
- Other assets are depreciated on a straight-line basis.
- Starting in 2017, assets that are acquired as new or that are activated will have their accounting useful life taken into account unless this is no longer than that established in Law 1819 of 2016.

(3) Central America:

Of the Central American companies, the countries Guatemala, Panama and Costa Rica are included, reflecting a deferred tax liability as follows:

Central America	As of June 30, 2024
Panama (a)	\$ (147,703,139)
Costa Rica (b)	(31,868,168)
Total deferred tax, net	\$ (179,571,307)

(a) The net deferred tax liability provision includes: expenses for labor provisions, leases, provision for inventory obsolescence, provision for dismantling of solar plants, other provisions for temporary differences.

(b) The deferred tax liability corresponds to the difference in useful lives of the PH Don Pedro S.A. and PH Río Volcán S.A. plants.

Law 2151 of 2021 defined the rental rate at 35% starting in 2022. The deferred tax as of June 30, 2024 is presented below:

	2024 onwards
Estimated provisions and liabilities	\$ 328,739,876
Defined contribution obligations	231,905,890
Portfolio	126,574,304
Others	(26,306,029)
Financial instruments	(7,944,428)
Property, plant and equipment	(1,531,266,909)
	\$ (\$878,297,296)
Rate	35%
Tax	(307,404,054)
Occasional Earnings	11,181,233
Rate	15%
Tax	1,677,185
Total deferred tax liability (without MPP Central America)	\$ (305,726,869)
Base participation method of Central America	388,457,880
Passive tax by participation method	(86,391,750)
Total deferred tax liability Central America	(179,571,307)
Total deferred tax liability, net	\$ (571,689,926)

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17. Other financial liabilities

	As of June 30, 2024			As of December 31, 2023		
	Current		Non-Current	Current		Non-Current
	Capital	Interests		Capital	Interests	
Bank Obligations (1)	\$924,515,341	\$132,477,360	\$5,751,221,994	\$1,220,069,502	\$133,753,514	\$5,281,476,666
Bonds issued (2)	450,000,000	20,148,784	1,528,665,464	691,910,405	29,929,579	1,728,631,355
Derivative instruments (3)	27,792,980	-	-	76,927,698	-	1,256,036
Leasing obligations (4)	21,144,444	8,009,373	249,052,325	21,522,710	6,578,805	242,274,515
	\$1,423,452,765	\$160,635,517	\$7,528,939,783	\$2,010,430,315	\$170,261,898	\$7,253,638,572

(1) At Enel Colombia S.A. E.S.P., the detail of debt loan obligations as of June 30, 2024 is as follows:

Description	EA Rate	Maturity date	Less than 90 days	Greater than 90 days	Total Current	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	5 to 10 years	Total non-current
Mufg bank	15.73%	09/13/2024	\$281,469,831	\$ -	\$281,469,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Banco de Occidente S.A.	12.15%	06/18/2025	1,050,382	250,000,000	251,050,382	-	-	-	-	-	-
Bancolombia S.A.	14.51%	08/28/2024	75,947,581	-	75,947,581	-	-	-	-	-	-
Banco de Occidente S.A.	15.35%	08/28/2024	70,933,230	-	70,933,230	-	-	-	-	-	-
Banco BBVA Colombia S.A.	12.98%	01/14/2025	37,272,285	33,333,333	70,605,618	-	-	-	-	-	-
Bancolombia S.A.	12.35%	07/15/2026	70,072,440	-	70,072,440	60,000,000	60,000,000	-	-	-	120,000,000
Bancolombia S.A.	12.42%	04/28/2029	5,279,111	50,000,000	55,279,111	50,000,000	50,000,000	50,000,000	50,000,000	-	200,000,000
Itaú Colombia S.A.	12.55%	06/18/2025	216,576	50,000,000	50,216,576	-	-	-	-	-	-
International Finance Corporation	14.99%	10/15/2031	35,721,944	-	35,721,944	-	-	-	60,557,850	1,135,448,610	1,196,006,460
Mufg bank	15.69%	04/12/2028	22,676,109	-	22,676,109	227,874,983	227,875,000	227,875,000	-	-	683,624,983
Bancolombia S.A.	13.16%	07/15/2026	16,208,900	-	16,208,900	15,000,000	15,000,000	-	-	-	30,000,000
Bancolombia S.A.	13.90%	04/05/2028	15,342,160	-	15,342,160	-	-	480,000,000	-	-	480,000,000
Bancolombia S.A.	13.18%	07/28/2028	9,190,325	-	9,190,325	-	-	-	411,000,000	-	411,000,000
Scotiabank Colpatría S.A.	12.06%	05/14/2026	5,950,071	-	5,950,071	400,000,000	-	-	-	-	400,000,000
Banco Davivienda S.A.	13.03%	03/13/2029	1,396,205	3,750,000	5,146,205	5,000,000	5,000,000	5,000,000	3,750,000	-	18,750,000
Bancolombia S.A.	14.09%	11/30/2029	4,288,320	-	4,288,320	-	-	-	-	360,000,000	360,000,000
Banco de Bogotá S.A.	12.91%	04/05/2026	907,259	2,556,496	3,463,755	2,840,551	-	-	-	-	2,840,551
Bancolombia S.A.	11.44%	11/30/2026	2,571,804	-	2,571,804	-	260,000,000	-	-	-	260,000,000
Banco BBVA Colombia S.A.	12.57%	10/19/2027	2,437,186	-	2,437,186	-	-	100,000,000	-	-	100,000,000
Banco BBVA Colombia S.A.	5.80%	11/2/2026	2,014,801	-	2,014,801	-	215,000,000	-	-	-	215,000,000
Banco de Bogotá S.A.	14.61%	02/19/2031	1,828,933	-	1,828,933	66,666,667	66,666,667	66,666,667	66,666,667	133,333,332	400,000,000
Bancolombia S.A.	12.10%	11/30/2027	1,545,467	-	1,545,467	-	-	150,000,000	-	-	150,000,000
Bancolombia S.A.	13.09%	12/21/2027	1,041,333	-	1,041,333	-	-	300,000,000	-	-	300,000,000
Bancolombia S.A.	12.81%	11/30/2028	968,399	-	968,399	-	-	-	89,000,000	-	89,000,000
Bancolombia S.A.	11.84%	12/23/2027	504,267	-	504,267	-	-	200,000,000	-	-	200,000,000
Banco de Bogotá S.A.	14.61%	02/19/2031	457,233	-	457,233	16,666,667	16,666,667	16,666,667	16,666,667	33,333,332	100,000,000
Bancolombia S.A.	13.23%	02/26/2031	60,720	-	60,720	2,333,333	7,000,000	7,000,000	7,000,000	11,666,667	35,000,000
Total Loans			\$667,352,872	\$389,639,829	\$1,056,992,701	\$846,382,201	\$923,208,334	\$1,603,208,334	\$704,641,184	\$1,673,781,941	\$5,751,221,994

- On February 19, 2024, two credit operations were generated under a sustainable line with Banco de Bogotá S.A., which correspond to the renewal of a loan for \$400,000,000 and another for \$100,000,000 that will be used to finance renewable projects. The loans were subscribed for a term of seven (7) years and a rate of IBR 1M + 2.96% NAMV.

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- Enel Colombia S.A. E.S.P. signed two credit operations with Davivienda S.A. and Bancolombia S.A. through Findeter's Energy Efficiency rediscount line.

Below are the details of the operations:

Entity	Disbursement date	Expiration date	Years	Amount	Rate
Bancolombia S.A.	February 26, 2024	February 26, 2031	7	\$35,000,000	IBR 1M + 1.85% NAMV
Davivienda S.A.	March 13, 2024	March 13, 2029	5	\$25,000,000	IBR 1M + 1.50% NAMV
Total				\$60,000,000	

Additionally, on March 21, 2024, Enel Colombia S.A. E.S.P. renewed a loan signed with Bancolombia S.A. for \$300,000,000, for a term of forty-five (45) months and a rate of IBR 3M + 2.10% NATV.

For the second quarter of 2024, the following financial obligations were generated:

Entity	Disbursement date	Expiration date	Years	Amount	Rate
Banco de Occidente S.A.	June 18, 2024	June 18, 2025	1	\$250,000,000	3M IBR + 1.15%
Banco Itaú S.A.	June 18, 2024	June 18, 2025	1	\$50,000,000	3M IBR + 1.51%
Total				\$300,000,000	

The detail of debt loan obligations as of December 31, 2023 is as follows:

Description	EA Rate	Date Vote	Less than 90 days	Greater than 90 days	Total Current	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	5 to 10 years	Total non-current
Banco de Bogotá S.A.	15.81%	02/10/2024	\$408,636,624	\$ -	\$408,636,624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Banco de Occidente	15.35%	08/28/2024	4,266,193	320,000,000	324,266,193	-	-	-	-	-	-
Mufg bank	17.53%	09/13/2024	2,321,246	279,440,000	281,761,246	-	-	-	-	-	-
Bancolombia S.A.	16.21%	08/28/2024	1,052,425	75,000,000	76,052,425	-	-	-	-	-	-
Banco BBVA Colombia S.A.	13.72%	01/14/2025	39,640,858	33,333,333	72,974,191	33,333,333	-	-	-	-	33,333,333
Bancolombia S.A.	13.13%	07/15/2026	10,819,650	60,000,000	70,819,650	60,000,000	60,000,000	-	-	-	120,000,000
Mufg bank	17.05%	04/12/2028	24,795,977	-	24,795,977	113,937,500	227,875,000	227,875,000	113,937,500	-	683,625,000
Bancolombia S.A.	15.18%	04/05/2028	16,881,920	-	16,881,920	-	-	-	480,000,000	-	480,000,000
International Finance Corporativo	16.17%	10/15/2031	16,710,754	-	16,710,754	-	-	-	60,557,850	1,134,415,602	1,194,973,452
Bancolombia S.A.	14.54%	07/15/2026	1,346,670	15,000,000	16,346,670	15,000,000	15,000,000	-	-	-	30,000,000
Bancolombia S.A.	14.69%	07/28/2028	10,348,352	-	10,348,352	-	-	411,000,000	-	-	411,000,000
Scotiabank Colpatría S.A.	13.66%	05/14/2026	6,702,071	-	6,702,071	-	400,000,000	-	-	-	400,000,000
Bancolombia S.A.	13.92%	04/28/2029	5,978,646	-	5,978,646	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	250,000,000
Bancolombia S.A.	16.04%	11/30/2029	4,848,960	-	4,848,960	-	-	-	-	360,000,000	360,000,000
Banco de Bogotá S.A.	14.43%	04/05/2026	930,011	2,556,496	3,486,507	3,408,661	1,136,220	-	-	-	4,544,881
Bancolombia S.A.	13.21%	11/30/2026	2,957,760	-	2,957,760	-	260,000,000	-	-	-	260,000,000
Banco BBVA Colombia S.A.	13.98%	10/19/2027	2,734,300	-	2,734,300	-	-	100,000,000	-	-	100,000,000
Banco BBVA Colombia S.A.	5.80%	11/2/2026	2,014,801	-	2,014,801	-	215,000,000	-	-	-	215,000,000
Bancolombia S.A.	13.78%	11/30/2027	1,749,733	-	1,749,733	-	-	150,000,000	-	-	150,000,000
Bancolombia S.A.	16.89%	12/21/2027	1,458,875	-	1,458,875	-	-	300,000,000	-	-	300,000,000
Bancolombia S.A.	14.50%	11/30/2028	1,089,597	-	1,089,597	-	-	-	89,000,000	-	89,000,000
Bancolombia S.A.	13.63%	12/23/2027	649,000	-	649,000	-	-	200,000,000	-	-	200,000,000
Banco Itaú CorpBanca Colombia S.A.	13.01%	01/06/2024	383,336	-	383,336	-	-	-	-	-	-
Banco Itaú CorpBanca Colombia S.A.	13.01%	02/08/2024	175,428	-	175,428	-	-	-	-	-	-
Total Loans			\$568,493,187	\$785,329,829	\$1,353,823,016	\$275,679,494	\$1,229,011,220	\$1,438,875,000	\$793,495,350	\$1,544,415,602	\$5,281,476,666

As of June 30, 2024, the Group has \$3,106,762,645 in unused authorized lines of credit, with respect to which, if required, financial entities will update the conditions for approval and disbursement.

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As of June 30, 2024, the Group does not have any active Covenant.

(2) The detail of debt bond obligations as of June 30, 2024 is as follows:

Series	EA Rate	EA Rate	Current			1 to 2 years	3 to 4 years	4 to 5 years	5 to 10 years	Total non-current
			less than 90 days	Greater than 90 days	Total Current					
E4-20	4.70%	Fixed	\$251,165,750	\$ -	\$251,165,750	\$ -	\$ -	\$ -	\$ -	\$ -
E7-18	6.74%	Fixed	2,916,000	200,000,000	202,916,000	-	-	-	-	-
B12-18	11.01%	Variable	3,749,600	-	3,749,600	-	-	-	160,000,000	160,000,000
B12-13	12.30%	Variable	2,910,347	-	2,910,347	193,340,000	-	-	-	193,340,000
B12-13	12.52%	Variable	2,353,887	-	2,353,887	362,977,812	-	-	-	362,977,812
B7-20	9.79%	Variable	2,377,000	-	2,377,000	-	250,000,000	-	-	250,000,000
B16-14	11.61%	Variable	2,264,600	-	2,264,600	-	-	-	162,418,630	162,418,630
B10-19	10.97%	Variable	1,374,200	-	1,374,200	-	-	200,000,000	-	200,000,000
B15-12	11.06%	Variable	1,037,400	-	1,037,400	-	199,929,022	-	-	199,929,022
			\$270,148,784	\$200,000,000	\$470,148,784	\$556,317,812	\$449,929,022	\$200,000,000	\$322,418,630	\$1,528,665,464

During the second quarter, the following bonus payments were generated:

- B10-14 Quimbo due May 16, 2024, for \$(186,430,000)
- E7-17 due June 11, 2024 for \$(200,000,000)

The detail of debt bond obligations as of December 31, 2023, is as follows:

Series	EA Rate	Type of rate	Current			1 to 2 years	3 to 4 years	4 to 5 years	5 to 10 years	Total non-current
			less than 90 days	Greater than 90 days	Total Current					
E4-2020	4.70%	Fixed	\$1,165,748	\$250,000,000	\$251,165,748	\$ -	\$ -	\$ -	\$ -	\$ -
E7-17	6.46%	Fixed	824,600	200,000,000	200,824,600	-	-	-	-	-
B10-14	14.37%	Variable	3,181,242	186,410,405	189,591,647	-	-	-	-	-
B15-09	16.86%	Variable	56,721,389	-	56,721,389	-	-	-	-	-
B12-18	14.11%	Variable	4,813,120	-	4,813,120	-	-	-	160,000,000	160,000,000
B12-13	15.44%	Variable	3,607,338	-	3,607,338	193,340,000	-	-	-	193,340,000
B7-20	12.85%	Variable	3,081,750	-	3,081,750	-	250,000,000	-	-	250,000,000
B12-13	15.66%	Variable	3,050,904	-	3,050,904	362,959,025	-	-	-	362,959,025
E7-18	6.74%	Fixed	2,952,000	-	2,952,000	200,000,000	-	-	-	200,000,000
B16-14	14.72%	Variable	2,837,088	-	2,837,088	-	-	-	162,412,457	162,412,457
B10-19	14.07%	Variable	1,811,000	-	1,811,000	-	-	-	200,000,000	200,000,000
B15-12	14.16%	Variable	1,383,400	-	1,383,400	-	-	199,919,873	-	199,919,873
			\$85,429,579	\$636,410,405	\$721,839,984	\$756,299,025	\$250,000,000	\$199,919,873	\$522,412,457	\$1,728,631,355

(3) As of June 30, 2024, the main variation corresponds to the constitution of seventy-eight (78) hedging derivatives with passive valuation.

Derivative	Underlying	Bank	Risk Factor	Expiration Date	Notional Active	Currency	Fixed Rate	Current
forward	Investments/project	BBVA Colombia	Cash Flow Hedge	07/31/2024	4,500,000	USD	4,942.60	\$3,450,079

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Derivative	Underlying	Bank	Risk Factor	Expiration Date	Notional Active	Currency	Fixed Rate	Current
forward	Investments/project	BNP Paribas	Cash Flow Hedge	11/29/2024	1,250,000	USD	5,550.50	1,556,900
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	09/30/2024	1,300,000	USD	5,358.60	1,472,884
forward	Coverage.FX.Payment.CERE	BBVA Spain	Cash Flow Hedge	09/30/2024	1,300,000	USD	5,202.12	1,256,602
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	09/2/2024	900,000	USD	5,326.54	1,015,344
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	07/31/2024	900,000	USD	5,290.92	1,009,563
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	07/2/2024	800,000	USD	5,256.63	886,872
forward	Coverage.FX.Payment.CERE	BBVA Spain	Cash Flow Hedge	09/2/2024	900,000	USD	5,174.88	869,908
forward	Coverage.FX.Payment.CERE	BBVA Spain	Cash Flow Hedge	07/31/2024	900,000	USD	5,146.75	869,751
forward	Coverage.FX.Payment.CERE	BBVA Spain	Cash Flow Hedge	10/31/2024	700,000	USD	5,403.50	793,227
forward	Coverage.FX.Payment.CERE	BBVA Spain	Cash Flow Hedge	07/2/2024	800,000	USD	5,117.35	775,448
forward	Coverage.FX.Payment.CERE	BBVA Spain	Cash Flow Hedge	12/2/2024	600,000	USD	5,435.50	681,299
forward	Coverage.FX.Payment.CERE	BBVA Spain	Cash Flow Hedge	10/31/2024	700,000	USD	5,222.50	671,308
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	09/30/2024	875,000	USD	4,929.80	612,912
forward	Coverage.FX.Payment.CERE	BBVA Spain	Cash Flow Hedge	12/2/2024	600,000	USD	5,255.55	578,343
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	09/2/2024	1,120,000	USD	4,564.72	412,152
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	09/2/2024	1,120,000	USD	4,564.72	412,152
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	05/30/2025	360,000	USD	5,566.31	407,377
forward	Investments/project	BNP Paribas	Cash Flow Hedge	02/28/2025	1,801,318	EUR	4,410.00	407,333
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	09/2/2024	575,000	USD	4,906.80	403,801
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	07/31/2024	575,000	USD	4,876.80	401,208
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	07/31/2024	1,070,000	USD	4,542.06	393,274
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	07/31/2024	1,070,000	USD	4,542.06	393,274
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	07/2/2024	960,000	USD	4,514.50	351,802
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	07/2/2024	960,000	USD	4,514.50	351,802
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	07/2/2024	500,000	USD	4,846.80	349,380
forward	Investments/project	BNP Paribas	Cash Flow Hedge	03/31/2025	1,500,000	EUR	4,432.00	341,645
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	10/31/2024	930,000	USD	4,604.72	338,203
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	10/31/2024	930,000	USD	4,604.72	338,203
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	10/31/2024	465,000	USD	4,956.80	326,259
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	12/2/2024	780,000	USD	4,624.72	281,965
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	12/2/2024	780,000	USD	4,624.72	281,965
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	12/2/2024	370,000	USD	4,984.80	260,487
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	09/30/2024	640,000	USD	4,582.72	233,117
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	09/30/2024	640,000	USD	4,582.72	233,117
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	09/2/2024	576,000	USD	4,557.00	210,556
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	07/31/2024	549,000	USD	4,533.00	196,876
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	10/31/2024	1,100,000	USD	4,401.50	185,439
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	01/02/2025	520,000	USD	4,636.72	184,517
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	01/02/2025	520,000	USD	4,636.72	184,517
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	12/2/2024	1,100,000	USD	4,421.00	184,475
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	10/31/2024	531,000	USD	4,578.35	182,606
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	07/2/2024	472,000	USD	4,513.00	172,261
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	12/2/2024	486,000	USD	4,591.50	163,134
forward	Investments/project	BNP Paribas	Cash Flow Hedge	01/31/2025	2,900,000	EUR	4,688.00	157,289
forward	Coverage.FX.Payment.CERE	Citibank Colombia S.A.	Cash Flow Hedge	08/30/2024	235,000	USD	4,872.00	157,137
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	07/31/2024	864,000	USD	4,339.00	144,492
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	09/30/2024	413,000	USD	4,562.03	144,337
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	09/2/2024	577,000	USD	4,442.50	143,421
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	07/31/2024	550,000	USD	4,422.50	137,283
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	03/31/2025	334,000	USD	4,731.97	131,733
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	09/04/2024	633,000	USD	4,397.33	129,361
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	10/31/2024	531,000	USD	4,476.50	127,746
forward	Investments/project	BNP Paribas	Cash Flow Hedge	02/28/2025	2,100,000	EUR	4,716.50	122,921
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	07/2/2024	470,000	USD	4,401.50	119,126
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	12/2/2024	485,000	USD	4,499.50	117,553
forward	Coverage.FX.Payment.CERE	BBVA Spain	Cash Flow Hedge	01/02/2025	100,000	USD	5,472.50	114,617
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	09/04/2024	500,000	USD	4,397.33	102,181
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	09/30/2024	412,000	USD	4,457.50	100,092
forward	Coverage.FX.Payment.CERE	BBVA Spain	Cash Flow Hedge	01/02/2025	100,000	USD	5,283.50	96,742
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	01/02/2025	125,000	USD	5,025.75	90,236
forward	Coverage.FX.Payment.CERE	Citibank Colombia S.A.	Cash Flow Hedge	08/28/2024	400,000	USD	4,403.33	85,243
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	01/02/2025	490,000	USD	4,440.00	82,925
forward	Investments/project	BNP Paribas	Cash Flow Hedge	03/31/2025	1,500,000	EUR	4,738.00	81,063
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	01/02/2025	209,000	USD	4,605.47	69,242
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	09/04/2024	267,000	USD	4,397.33	54,565
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	01/02/2025	213,000	USD	4,524.50	53,029
forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	03/31/2025	175,000	USD	4,521.62	34,352

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Derivative	Underlying	Bank	Risk Factor	Expiration Date	Notional Active	Currency	Fixed Rate	Current
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	07/2/2024	183,000	USD	4,315.00	30,554
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	09/03/2024	150,000	USD	4,362.00	25,481
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	09/30/2024	150,000	USD	4,382.00	25,470
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	12/2/2024	987,000	USD	4,254.50	9,200
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	10/31/2024	1,027,000	USD	4,234.50	8,495
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	01/02/2025	493,000	USD	4,273.50	5,986
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	07/31/2024	820,000	USD	4,173.63	3,366
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	09/30/2024	373,000	USD	4,214.33	2,751
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	09/03/2024	154,000	USD	4,195.63	1,128
forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	07/2/2024	182,000	USD	4,150.93	526
Total rating								27,792,980

(4) Below is the detail of the lease obligations per IFRS 16 as of June 30, 2024, and December 31, 2023:

	As of June 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Buildings	\$ 13,067,044	\$ 94,016,472	\$ 10,047,105	\$ 96,608,555
Land (b)	9,569,795	150,592,629	9,398,887	139,705,485
Vehicles (c)	6,516,978	3,802,483	8,655,523	5,297,191
Machinery and equipment	-	-	-	-
Electrical networks	-	640,741	-	663,284
Total	\$ 29,153,817	\$ 249,052,325	\$ 28,101,515	\$ 242,274,515

- (a) The variation corresponds mainly to the new contract with Proaxa S.A.S. for \$3,245,854 for 3 years at a rate of 10.63%, renewals Muñoz y Hermanos F&N and Compañía S.A.S. for \$325,444 for 2 years with a rate of 11.18%, Paez Ruiz and Compañía S.A.S., for \$152,916 for 2 years at a rate of 11.18% and Julio Alberto Flechas Vega for \$121,197, lease buildings for 1 year at a rate of 12.52% and the capital amortization and payment of interest of Building Q93 for value of \$(3,277,042) and others for \$(296,667).
- (b) The increase corresponds mainly to the renewal of the Transmilenio patio contract for 12 years at a rate of 14.08% with Terrapuerto S.A.S. for \$5,846,715 at a rate of 11.15%, CI Alliance S.A. for \$303,297 at a rate of 11.15%, to the financial update due to CPI change of Agropecuaria Frigorífico contracts for \$3,330,276 at a rate of 10.62%.
- (c) The decrease corresponds mainly to the amortization of capital and payment of interest of Transportes Especiales Aliados S.A.S. for \$(3,582,896), Busexpress S.A.S. for \$(1,424,469), ALD Automotive S.A. for \$(1,077,744) and Compañía Naviera del Guavio Ltda. for \$(751,663). Additionally, increases for the renewal of the contract of Transportes Especiales Aliados S.A.S. for \$2,148,817 and Compañía Naviera for \$570,770, new management vehicle contracts with ALD Automotive S.A. for \$572,951 and others for \$11,850.

Central America

The leasing details of the Central American companies are as follows:

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Guatemala: It mainly corresponds to the central office building, a Pickup fleet and land on which projects of the companies Generadora de Occidente S.A., Generadora Montecristo S.A. and Enel Guatemala S.A. are developed:

	As of June 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Land	\$ 583,751	\$ 21,935,422	\$ 530,402	\$ 20,869,732
Buildings	33,101	4,507,634	30,080	4,288,493
Vehicles	15,846	2,157,396	14,409	2,051,695
	\$ 632,698	\$ 28,600,452	\$ 574,891	\$ 27,209,920

Panama: It corresponds mainly to land where photovoltaic generation plants of the companies Enel Fortuna S.A., Enel Renovable S.R.L., and Generadora Solar Austral S.A. are located; In the category of buildings, the administrative offices in Panama City and vehicles for use in the plants:

	As of June 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Buildings	\$ 3,679,123	\$ -	\$ 1,780,776	\$ 1,757,508
Vehicles	1,966,586	-	1,362,388	798,104
Land	-	14,033,531	2,545,194	12,076,806
	\$ 5,645,709	\$ 14,033,531	\$ 5,688,358	\$ 14,632,418

Costa Rica: Corresponds to the administrative offices located in San José, capital of Costa Rica:

	As of June 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Buildings	\$ 202,232	\$ 2,144,163	\$ 178,612	\$ 2,070,798
	\$ 202,232	\$ 2,144,163	\$ 178,612	\$ 2,070,798

18. Trade accounts payable and other accounts payable

	As of June 30, 2024		As of December 31, 2023	
	Current	Non-current	Current	Non-current
Accounts payable for goods and services (1)	\$ 1,190,806,547	\$ -	\$ 1,967,710,788	\$ -
Other accounts payable (2)	662,202,264	242,493,359	425,657,040	241,059,978
Suppliers for energy and gas purchases (3)	431,663,156	-	676,859,346	-
Total	\$ 2,284,671,967	\$ 242,493,359	\$ 3,070,227,174	\$ 241,059,978

(1) At Enel Colombia S.A. E.S.P. As of June 30, 2024, the balance corresponds mainly to accounts payable for goods and services through collection operations with: Banco Colpatria S.A. for \$166,673,031, Bancolombia S.A. for \$83,840,437, confirming with Citibank Colombia S.A. for \$31,505,728, and AV Villas S.A. for \$2,206,096.

Additionally, the main accounts payable to suppliers are:

SUPPLIER	WORTH
Public Companies of Medellín S.A. E.S.P.	\$ 93,597,787

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SUPPLIER	WORTH
Empresas Públicas De Medellín S.A. E.S.P.	19,780,631
Hidroeléctrica Del Alto S.A. E.S.P.	13,436,616
Empresa De Energía De Boyacá S.A. E.S.P.	12,821,739
Confipetrol S.A.S.	12,156,990
Hitachi Energy Colombia Ltda.	11,163,587
Termotasajero S.A. E.S.P.	10,403,445
Proyectos De Ingeniería S.A.	8,775,255
Transportes Especiales Aliados S.A.S.	8,481,734
Eulen Colombia S.A.	8,184,504
Deltec S.A.	8,079,300
PCH San Bartolome S.A.S. E.S.P.	7,448,071
Soltec Trackers Colombia	6,650,067
Concesión Sábana de Occidente S.A.S.	6,613,404
Enertronica Santerno S.p.A.	5,788,029
Celsa S.A.S.	5,738,238
J E Jaimes Ingenieros S.A.	5,315,999
Others	646,189,452
Total	\$ 890.624.848

In Guayepo Solar S.A.S. corresponds to civil liability insurance premiums of \$3,028 to Compañía Mundial de Seguros S.A.

Central America

Costa Rica: It corresponds mainly to accounts payable to the Costa Rican Electricity Institute (ICE) for fines, in the company PH Chucás S.A. for entry into operation of the project for \$15,953,379.

(2) The detail of other accounts payable as of June 30, 2024, and December 31, 2023 is as follows:

	As of June 30, 2024		As of December 31, 2023	
	Current	Non-current	Current	Non-current
Other accounts payable (a)	\$ 576,296,726	\$ 242,493,359	\$ 337,116,457	\$ 241,059,978
Collection in favor of third parties (b)	89,206,970	-	33,571,651	-
Balance in favor of clients (c)	(3,301,432)	-	54,968,932	-
Total	\$ 662.202.264	\$ 242,493,359	\$ 425,657,040	\$ 241,059,978

(a) In Enel Colombia S.A. E.S.P., as of June 30, 2024, it corresponds to short-term liabilities, consisting mainly of adjustments to electrical works carried out by business partners for \$152,045,812, liabilities for energy distribution areas (ADD's) for \$43,978,347. . The ADD's correspond to the distribution charge of other network operators that, by regulatory mandate, must be billed and collected by the Company from its end users under the distribution area scheme.

The long-term balance corresponds to \$69,235,081 associated with the obligation to pave the road between the municipalities of Gama and Gachalá, due to an unfavorable second instance ruling issued on May 2, 2024, by the Administrative Court of Cundinamarca of

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which Enel Colombia S.A. E.S.P. was notified on May 9, 2024, and \$17,749,453 for additional contribution settlement with the Superintendency of Home Services.

As of June 30, 2024, in the company Enel X Colombia S.A.S. E.S.P. the balance corresponds to mandate accounts for installation of Gatria and CAM meters for \$251,272, collected of public lighting and citizen security for \$177,699 and contributions associated with fare option charges \$12,951.

Central America

Panama: It mainly corresponds to the account payable to Sinolam Smarter Energy LNG Group INC. for the acquisition of 224 MW PPA energy supply contracts, worth \$212,691,225 in the short term and \$155,508,825 in the long term.

Costa Rica: Corresponds mainly to professional services for \$11,617,111.

Guatemala: Corresponds to accounts payable for all risk insurance for a value of \$1,900,780.

- (b) At Enel Colombia S.A. E.S.P. As of June 30, 2024, the balance of \$89,206,970 mainly corresponds to the collection from subscriptions to newspapers, magazines, cleaning and insurance policies, among others. The variation corresponds to the payment of the collection of the Openbook contract with Scotiabank.
- (c) At Enel Colombia S.A. E.S.P. As of June 30, 2024, it corresponds to balances in favor of customers generated mainly by higher value paid and by billing adjustments of the distribution segment.

Central America

Guatemala

As of June 30, 2024, the balance of \$16,020,062 corresponds to a balance in favor of customers for the purchase/sale of energy; The increase compared to the first quarter of 2024 corresponds to the annual energy sale contract for the months of May to June with Comercializadora de Energía para el Desarrollo S.A. (CED).

- (3) As of June 30, 2024, the balance corresponds mainly to Enel Colombia S.A. E.S.P., for energy purchases from the distribution segment for \$277,269,328; generation segment for \$156,593,608 and gas commercialization for \$5,864,767. Additionally, it presents an account payable to XM S.A. E.S.P. according to CREG Resolution 101 029 of 2022 for the financing of the billing of energy purchases, the current portion of which amounts to \$28,445,018.

For Enel X Colombia S.A.S. E.S.P. As of June 30, 2024, the balance of \$5,104,907 corresponds mainly to energy purchase provisions

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Panama: It corresponds mainly to energy purchases in the occasional market and invoices receivable corresponding to energy purchases for \$96,395,892.

Guatemala: It mainly corresponds to the invoiced purchase of energy from the marketer as the main supplier of the Wholesale Market Administrator – AMM for \$6,565,148.

19. Provisions

	As of June 30, 2024		As of December 31, 2023	
	Current	Non-current	Current	Non-current
Environmental provisions	\$ 93,225,451	\$ 205,418,993	\$ 163,079,281	\$ 160,154,727
<i>Environmental and works Quimbo (1)</i>	46,917,015	50,400,685	87,845,097	11,296,980
<i>CAR Compensation Plan (2)</i>	19,373,783	77,109,001	20,883,217	85,113,214
<i>Environmental Provision of the Bogotá River</i>	11,278,859	13,818,225	12,157,608	15,484,907
(3) <i>Quimbo Restoration Plan (1)</i>	8,024,292	40,429,932	35,232,194	22,995,525
(4) <i>Environmental provision renewable projects</i>	6,336,244	23,335,465	6,486,717	25,187,897
<i>Other environmental offsets</i>	1,295,258	325,685	474,448	76,204
Provision of legal claims (5)	21,128,569	20,597,430	18,397,851	18,450,530
<i>Sanctions</i>	18,975,903	-	16,803,667	-
<i>Civilians and others</i>	2,152,666	14,150,249	1,594,184	11,757,656
<i>Labor</i>	-	6,447,181	-	6,692,874
Dismantling	10,156,222	28,534,635	14,218,468	20,308,114
<i>PCB dismantling (6)</i>	9,596,147	7,726,203	13,709,441	2,175,291
<i>Other decommissioning provisions</i>	560,075	14,566,399	509,027	12,626,833
<i>Asbestos Dismantling</i>	-	6,242,033	-	5,505,990
Other provisions	31,582,265	22,297,737	29,778,244	20,010,614
<i>Fiscal Uncertainty Provision (7)</i>	27,865,642	-	26,061,621	-
<i>Tominé Recovery Provision</i>	3,716,623	3,366,368	3,716,623	3,366,367
<i>Rural Electrification Fund Provision (8)</i>	-	18,238,232	-	15,951,110
<i>Others</i>	-	693,137	-	693,137
Total Provisions	\$ 156,092,507	\$ 276,848,795	\$ 225,473,844	\$ 218,923,985

- (1) The provision of the El Quimbo Hydroelectric Environmental Plant is constituted by: i) Environmental and Quimbo works, which corresponds mainly to obligations for infrastructure replacement, settlement of contracts associated with executed works and minor works necessary for the operation of the plant executed within of the works schedule proposed by the project between 2017 and 2026. ii) Restoration Plan includes the necessary works to mitigate the environmental impact during the filling of the reservoir and involves execution flows estimated in 30 years. Among the main activities of this obligation is the restoration of forests, maintenance of the protection strip and the reservoir, development of the fish and fishing program and monitoring programs for fauna, flora, climate and landscape.

The decrease in the value of the provision is given by the displacement of supply use flows from short to long term, mainly due to the following concepts: (1) Delay in the delivery of the irrigation district, which is why the investment in the agricultural productive projects of the

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resettled families (2) Adjustment in the execution estimates in the restoration plan and the fish and fishing program.

The rate used to discount the flows of the Quimbo environmental provision and works and the Quimbo restoration plan as of June 2024 is 15.51% and 11.14% and as of December 2023 it is 16.96% and 10.17% EA, respectively.

Impregilo Consortium Claim

On September 11, 2023, the arbitration award of Impregilo Colombia S.A.S. (today ICT II S.A.S. Group) and OHL Colombia S.A.S. became final, date on which the respective compensation was paid to the Group of \$26,957,284. In this way, as of June 30, 2024, this process is in a completed and archived state.

Provision Environmental Investment Program 1%

In accordance with Resolution 0899 of May 15, 2009, through which the National Environmental License Authority (ANLA) granted an environmental license for the El Quimbo Hydroelectric Project, the Group as of December 31, 2018 has recorded as part of the total provisions for \$21,709,078 corresponding to the 1% investment program presented within the framework of the license, for the use of the surface water resource of the Magdalena River source, in accordance with the provisions of paragraph of article 43 of Law 99 of 1993 regulated by Decree 1900 of September 12, 2006.

The Group considered it pertinent on November 25, 2019, to request compliance with Art. 321/Law 1955 of 2019 by filing the documents for the liquidation and increase in the value of the 1% obligation. On March 8, 2021, the ANLA through Resolution 0462 approved the request for shelter and subsequently on December 16, 2021, the Regional Autonomous Corporation of Alto Magdalena - CAM through communication with file 20211020279531 approved the increase in the budget of the Plan 1% in \$5,998,410,444

The relevant aspects in the first half of 2024 are mentioned below:

By resolution No. 000192 of February 9, 2024, the ANLA accepted some properties within the framework of the mandatory obligation of no less than 1% and other provisions were issued:

Article First. Accept as executed with charge to the Forced Investment Plan of no less than 1%, the project "Decontamination, protection and environmental education of the micro-basins of the La Yaguilga and La Buenavista Creeks of the Municipality of Agrado, Huila, Central East" for the sum of \$1,057,549. which consisted of the construction of sanitary units and installation of wastewater treatment system kits for domestic use in the municipality of Agrado, in accordance with the provisions of the motivating part of this administrative act.

Second article accept, within the line of Environmental Training for the training of community promoters, the program: "Training of community environmental promoter's framework cooperation agreement No. 00379 DE 2012. Celebrated between the National Learning Service - Sena and the Group, 1% investment plan. El Quimbo Hydroelectric Project" to be

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developed in the municipalities of: Tarqui, Altamira, Guadalupe, Suaza, Garzón, Agrado, Pital, Gigante, Elías, Timaná, Acevedo, Palestine, Oporapa, Saladoblanco, San Agustín, Isnos and Pitalito, aimed at 595 participants, in partial fulfillment of the Forced Investment obligation of not less than 1%, composed of the following courses:

1. Implementation of environmental responsibility as a model of life.
2. Promotion of strategies for environmental appropriation of the territory.
3. Appropriation of technical and regulatory aspects for the preparation of environmental studies.
4. Environmental management and education.

Third Article. As a consequence of the approval made in the previous article, the Group is required to comply and/or execute the following obligations and present to this National Authority, the respective documentary supports in the Environmental Compliance Report – ICA 30:

1. Present a document endorsed by the Sena, which specifies the number of instructor hours required for the training of the 595 environmental promoters in the 17 municipalities, for courses of 35 students, indicating their cost.
2. Exclude from the budget the sum of \$952,000, a value that corresponds to the cost of the Item “Human Resources - Apprentices”. The Society may include transportation and food (snacks) expenses for the participants in the budget for the days they will attend the training process; these expenses must be financially supported.
3. Exclude the following items from the budget for teaching material costs, which are not considered necessary for the training activity of environmental promoters.

By filing 20246200208272 of February 26, 2024, the Group presented an appeal for reconsideration against resolution 000192 of February 9, 2024.

Through filing 20246200258332 of March 7, 2024, the Group requested approval from ANLA to purchase the La Montañita Forest and Water Reserve property in the municipality of Paicol. Investment plan for 1% of the El Quimbo Power Plant.

By filing 20246200315192 of March 20, 2024, the Group responded to the request made by the Environmental authority through the Second Article of Resolution 2992 of 2023 with the following information:

By filing 2024-620-033374-2 of March 26, 2024, the Group delivered the information requested by the ANLA in Order 11470 of December 28, 2023.

Through filing 20246200339232 of March 27, 2024, the Group provided access to the documents delivered through filing 2024-620-033374-2 of March 26, 2024, delivering the tax certification.

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- (2) As of June 30, 2024, the value recognized as a provision for the compensation plan imposed by the Regional Autonomous Corporation of Cundinamarca (CAR), corresponds to the environmental obligation established by the Group in Resolution 2984 of October 9, 2017, enforced on April 10, 2018. The obligation consists of the preparation and execution of a Compensation Plan associated with the concession of water from the Bogotá River, which must be prepared in accordance with the alternatives defined by the Corporation.

On July 13, 2020, the Group was notified via email of DGEN Resolution No. 20207100872 of July 10, 2020, issued by the Regional Autonomous Corporation of Cundinamarca "By which an Environmental Compensation Plan is established, and other determinations are made." This resolution imposes a Compensation Plan worth \$96,680,772.

On July 28, 2020, the Group filed an appeal for reconsideration of DGEN Resolution No. 20207100872 of July 10, 2020, issued by the Regional Autonomous Corporation of Cundinamarca. Subsequently, through DGEN Resolution No. 20217000244 of June 16, 2021, which resolves the appeal and DGEN Resolution No. 20207100872 of July 10, 2020, becomes final, the decision is made under the legal and legal strategy to file a claim for nullity and restoration of the right which was filed before the Administrative Court of Cundinamarca on November 25, 2021.

The claim was admitted by the Administrative Court of Cundinamarca on October 3, 2023, and as a consequence of this action, the CAR presents an appeal for reconsideration against this decision, under the argument that the administrative acts correspond to acts of execution or monitoring and not administrative acts that generate new obligations. The process is at the office to resolve the appeal.

In accordance with the above and taking into account that, in this lawsuit process, there is still no definitive ruling within the judicial process, the Group must comply with what is established in the aforementioned administrative act, that is, develop the actions contemplated in the programs defined by the CAR for an approximate value of \$96,000,000 whose execution must be distributed over the time of the concession, until the year 2038.

The decrease in the value of the provision is due to the general decrease in the CPI projected for the indexation of flows and the increase in the rate used for the financial update, which as of June 2024 is 11.14% and as of December of 2023 is 10.17%.

- (3) Corresponds to the provision derived from the environmental obligations associated with the construction of waste treatment plants, offensive odor reduction plan and environmental management plan for the operation of the Muña reservoir, in order to mitigate the environmental impacts generated for the municipality of Sibaté and its coast. The Group plans to execute the works established in the obligation by 2038, so long-term flows were discounted at a rate of 11.14% EA
- (4) Corresponds to the environmental provisions for the construction and operation of renewable projects:

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- Solar Park El Paso: As of June 30, 2024, the value recorded for the environmental provision of the El Paso solar park includes the discount of future flows, NPV and the rate used is 11.52% EA, with an estimated execution period of 25 years, which corresponds to the duration of the license.
 - The Hill: As of June 30, 2024, the value recorded for the environmental provision corresponding to the compensation plan for the biotic component of the La Loma solar park includes the discount of future flows, NPV and the rate used is 10.18% EA, with a term estimated execution period of 5 years, which corresponds to the license obligation.
 - Foundation: As of June 30, 2024, the value recorded for the environmental provision corresponding to the compensation plan for the biotic component of the La Loma solar park includes the discount of future flows, NPV and the rate used is 15.24% EA, with an estimated execution period of 3 years, which corresponds to the license obligation.
- (5) As of June 30, 2024, the value of claims in claims to the Group for administrative, civil, labor litigation and constitutional actions amounts to \$16,850,797,542 based on the evaluation of the probability of success in the defense of these cases, they have provisioned \$41,725,999 (includes financial update) to cover probable losses due to these contingencies. Management estimates that the results of the lawsuits corresponding to the non-provisioned portion will be favorable to the interests of the Group and would not cause significant liabilities that must be accounted for or that, if they arise, they would not significantly affect the financial position of the Group.

The sanctions at the end of June 2024 correspond to:

Sanctions Provision	Provision value
Ministry of Environment and Sustainable Development	\$ 10,579,305
Regional Autonomous Corporation of Alto Magdalena	5,660,184
Superintendency of Public Services	2,300,000
National Environmental Licensing Authority	229,364
<i>Guavio Autonomous Corporation</i>	207,050
Final balance as of June 30, 2024	\$ 18,975,903

The sanctions at the end of December 2023 correspond to:

Sanctions Provision	Provision value
Ministry of Environment and Sustainable Development	\$ 10,579,305
Regional Autonomous Corporation of Alto Magdalena	5,660,184
<i>Guavio Autonomous Corporation</i>	334,814
National Environmental Licensing Authority	229,364
Final balance as of December 31, 2023	\$ 16,803,667

Given the characteristics of the risks covered by these provisions, it is not possible to determine a reasonable calendar with payment dates.

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As of June 30, 2024, the value of claims for administrative, civil, labor and contractor litigation are detailed as follows:

Processes	Qualification	No. of Processes	Value of the Contingency	Provision value
-Distribution - Civil	Possible	255	\$ 874,310,377	\$ -
	Likely	37	17,034,246	6,300,875
	Remote	15	12,919,567,942	-
Total distribution - Civil		307	13,810,912,565	6,300,875
-Labor-Distribution	Possible	183	29,085,029	-
	Likely	37	12,302,832	7,882,039
Total distribution-Labor		220	41,387,861	7,882,039
Generation-Floods A97	Possible	2	49,370	-
	Likely	2	3,073,181	4,675,000
Total generation-Floods A97		4	3,122,551	4,675,000
Generation-Floods D97	Possible	4	527,497	-
	Likely	2	308,033	224,248
Total generation-Floods D97		6	835,530	224,248
Labor-Generation	Possible	20	6,607,623	-
	Likely	5	1,340,223	416,221
General total Generation-Labor		25	7,947,846	416,221
Generation-Others	Possible	39	2,286,228,568	-
	Likely	3	366,127	13,433
	Remote	3	112,320,000	-
Total Generation-Others		45	2,398,914,695	13,433
Quimbo	Possible	155	566,460,969	-
	Likely	1	5,377,741	1,400,000
Total Quimbo		156	571,838,710	1,400,000
Renewable	Possible	4	15,837,784	-
	Remote	1	-	-
Total Renewables - Labor		5	15,837,784	-
Grand Total		768	\$ 16,850,797,542	\$ 20,911,816

Concept	Value of the provision to 2024	Value of the provision to 2023
Quimbo and Guavio Sanctions	\$ 18,975,903	\$ 16,803,667
Success bonuses	4,445,727	4,174,701
Tax litigation provision	956,450	956,450
Compliance failures	12,000	-
LTI sanctions	-	637,735
VPN	(3,575,897)	(5,674,524)
	\$ 20,814,183	\$ 16,898,029

(6) Export of contaminated transformers:

As of June 30, 2024, the estimate of the provision to 2025 is adjusted in accordance with the limits established by the resolution; The increase is due to the update of final disposal values, personnel, marking, sampling and equipment surveys. The balance of the provision as of June 30, 2024, is \$17,322,350. The Group updated the provision by discounting future flows to the net present value at a rate of 14.41% EA, the most appropriate discount rate; The interest rates of Government bonds (TES) that have maturity periods similar to those of the obligation are considered.

(7) As of January 1, 2020, the Group applies IFRIC 23, "Uncertainties regarding the treatment of income taxes", which is taken into account for the determination of both the current Income Tax and the Income Tax. Deferred income. This interpretation defines "uncertain tax treatment" as the position adopted by an entity regarding the

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determination of Income Tax, with respect to which the Tax Administration is likely not to accept said position, whether or not it has been validated in the past. by the aforementioned Administration.

In application of this interpretation, the Group has been carrying out the review of contracts entered into with foreign entities and compliance with requirements that must be taken into consideration.

The variation between December 31, 2023, and the cutoff as of June 30, 2024, corresponds to the updating of interest in accordance with the default interest rates for tax purposes indicated in the regulations.

- (8) Corresponds to the provision of contributions to the rural electrification fund, mainly from the Enel Fortuna S.A. Company, on which generation plants in Panama must make an annual contribution of 1% of their net profit before income tax in accordance with Law No. ° 58 of 2011 and modified by Law No. 67 of 2016; The variation with respect to 2023 corresponds to the financial update of the liability.

The movement of provisions between January 1 and June 30, 2024, is as follows:

	Provision of legal claims	Dismantling, restoration and rehabilitation costs	Fiscal Uncertainty Provision	Environmental Provisions	Others	Total
Initial balance as of January 1, 2024	\$36,848,381	\$34,526,582	\$26,061,621	\$323,234,008	\$23,727,237	\$444,397,829
Increase (Decrement)	11,095,028	4,987,621	1,804,021	-	1,068,217	18,954,887
Supply used	(2,396,030)	(3,036,110)	-	(8,359,191)	(141,573)	(13,932,904)
Financial effect update	2,098,626	1,584,879	-	(16,230,373)	-	(12,546,868)
Recoveries	(5,920,006)	-	-	-	-	(5,920,006)
another decrease	-	627,885	-	-	1,360,479	1,988,364
Total movements in provisions	4,877,618	4,164,275	1,804,021	(24,589,564)	2,287,123	(11,456,527)
Final balance as of June 30, 2024	\$41,725,999	\$38,690,857	\$27,865,642	\$298,644,444	\$26,014,360	\$432,941,302

20. Current tax liabilities

Income tax liabilities

The liability corresponding to current taxes is presented below:

	As of June 30, 2024	As of December 31, 2023
Current income tax (1)	\$ 678,022,615	\$ 1,626,641,615
Income tax netting	115,854,087	-
Current tax liabilities Central America (2)	73,298,628	43,951,758
Works for taxes	7,744,332	-
Tax discounts and withholding at source	(21,058,585)	(82,108,172)
Self-retentions other concepts	(162,102,050)	(322,583,980)
Withholding self-holds at source	(196,717,086)	(403,011,750)
Rent advance previous year	(420,580,190)	(452,711,244)
Total, current tax liabilities	\$ 74,461,751	\$ 410,178,227

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- (1) As of June 30, 2024, and December 31, 2023, the current income tax liability is composed of:

	<u>As of June 30, 2024</u>	<u>As of December 31, 2023</u>
Income taxes related to the result of the period	\$ 684,852,203	\$ 1,658,990,077
Income taxes related to components of other comprehensive income	(6,829,588)	(32,348,462)
Total	<u>\$ 678,022,615</u>	<u>\$ 1,626,641,615</u>

As of June 30, 2024, a current income tax of \$74,461,751 is presented, which will be taken into account when submitting the income tax return in 2025.

The income tax returns for the taxable years 2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 are open for review by the tax authorities, as well as the 2016 CREE income for equity. However, in management's opinion, in the event that an inspection process occurs, no significant differences are expected.

The provision for income tax is calculated at the current rate. For the taxable year 2024 and 2023, the rate is 35%, using the accrual method and is determined based on the commercial profit refined in accordance with current tax regulations.

- (2) In Central America, a current tax liability is reflected as of June 30, 2024, and December 31, 2023, as follows:

	<u>As of June 30, 2024</u>	<u>As of December 31, 2023</u>
Total Panama companies	\$ 72,910,497	\$ 40,557,566
Total Costa Rica companies	388,131	1,735,635
Total Guatemala companies	-	1,658,557
Total net current tax liability	<u>\$ 73,298,628</u>	<u>\$ 43,951,758</u>

Transfer prices

- **Colombia**

Income tax taxpayers who enter into transactions with economic associates or related parties abroad are required to determine, for income tax purposes, their ordinary and extraordinary income, their costs and deductions, their assets and liabilities, considering for these operations the prices and profit margins that would have been used in comparable operations with independent entities.

The formal duties for the year 2022 were presented to the DIAN and were transmitted in due form on September 13, 2023.

The transactions carried out during 2023 have been validated by the tax advisors and will be presented in 2024 in the supporting and informative documentation in the terms established by the National Government, in the same way the transactions contracted during 2024 have been validated by the tax advisors. and will be presented in 2025.

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- **Panama**

Law 33 of June 30, 2010, modified by Law 52 of August 28, 2012, added Chapter IX to Title I of the Fourth Book of the Tax Code, called Adequacy Standards to the Treaties or Agreements to avoid international double taxation, establishing the transfer pricing regime applicable to taxpayers who carry out operations with related parties residing abroad. These taxpayers must determine their income, costs and deductions for tax purposes in their income returns, based on the price or amount that would have been agreed upon by independent parties under similar circumstances under conditions of free competition, using the methods established in the aforementioned Law 33. This law establishes the obligation to present an informative declaration of operations with related parties (Report 930) within six months following the close of the corresponding fiscal year, as well as to have, at the time of presentation of the report, a price study of transfer that supports what was declared through report 930. This study must be delivered at the request of the General Directorate of Revenue, within a period of 45 days from the notification of the requirement. Failure to submit the informative return will result in the application of a fine equivalent to one percent (1%) of the total value of the operations carried out with related parties. As of June 30, 2024, Panama companies are in compliance with this requirement. The study for the year 2023 was prepared in 2024 and will be available if requested by the tax administration.

- **Guatemala**

In 2012, Guatemala adhered for the first time to the Special Valuation Standards between Related Parties in Chapter VI, Title II, of the Tax Update Law, published in the Decree 10-2012, which specifies the compliance information regarding Transfer Pricing by the taxpayer, being composed of the general principles of information and documentation, application methods and valuation standards.

It is important to mention that even though Guatemala is not a member of the OECD, the Guatemala Tax Authority generally accepts the OECD transfer guidelines as a specialized technical reference, but not as a supplementary source of law interpretation.

Decree 10-2012 includes transfer pricing regulations, which establishes that operations between Guatemalan entities with related parties abroad must be executed under the principle of free competition.

The Law establishes in Article 65, paragraph 1, the obligation of the taxpayer to have, at the time of submitting the Income Tax Affidavit, sufficient information and analysis to demonstrate and justify the correct determination of prices between related parties (study of transfer prices).

This documentation is necessary to fill out the annex on operations with related parties, which was presented in conjunction with the Annual ISR Affidavit on March 31, 2024.

- **Costa Rica**

In accordance with Costa Rican transfer pricing legislation, in accordance with the provisions of interpretative guideline 20-03, Law No. 7092 - Income Tax Law and Decree No. 41818-H. Likewise, the requirements of Resolution DGT-R-49-2019, which establishes the guidelines to

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document local taxpayer information, the company must prepare a transfer pricing study of transactions carried out with related parties residing in Costa Rica. and abroad during each fiscal year that runs from January 1 to December 31. The 2023 study was prepared and will be available if requested by the tax administration.

They are considered the OECD Guidelines published by the OECD in 1995, since then they have been reviewed and updated periodically, with the edition published in 2017 being its most recent update. The principle of free competition mentioned in the OECD Guidelines requires that the results of an intercompany transaction be similar to the amounts that would have been agreed upon by independent entities under similar or comparable circumstances.

Within the framework of the study, a comparability analysis is developed to identify and characterize the operations that concern this study and the entities involved in said transactions.

Based on the functional analysis, the functions performed, the assets used and the risks assumed by the Group in relation to the intercompany transactions under review are identified. Subsequently, the best method to document intercompany transactions is identified and finally the market value range for the linked transactions analyzed is determined.

Legal stability contract

The main aspects of the legal stability contract concluded between the Nation (Ministry of Mines and Energy) and the Enel Colombia S.A. E.S.P. Group, perfected on December 20, 2010, are described below:

Purpose: The Enel Colombia S.A. E.S.P. Group is committed to building the “El Quimbo” hydroelectric plant.

Investment amount and terms: The investments of the Enel Colombia S.A. E.S.P. Group related to the El Quimbo project committed were \$1,922,578,143. Before the plant came into operation in 2015, an increase in the budget had been determined, including the financial expense that was projected to be incurred to finance the project in the amount of \$1,001,698,548. Each year, according to the new values invested, it must be canceled. increase the value of the premium.

Key regulations subject to Legal Stability (with favorability):

to. Income rate (33%), exclusion from the calculation of presumptive income and special deductions for investments in scientific development and for investments in the environment, among others.

b. It ensures the stability of the special deduction for investment in real productive fixed assets (30%), which was dismantled as of January 1, 2011.

Obligations of the Parties:

a. Obligations of the Enel Colombia S.A. E.S.P. Group:

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- Comply with the amount of the investment planned for the construction and start-up of the El Quimbo hydroelectric project.
 - Pay the premium in accordance with the provisions of paragraph 2 of clause 2 of the legal stability contract. According to the initial investment, a premium of \$9,612,891 was paid (recorded on December 23, 2010) and must be adjusted in the event that increases are made in the amount of the investment. In December 2014, the Enel Colombia S.A. E.S.P. Group paid \$6,299,623 as a premium adjustment on the occasion of the largest approved investment. In March 2016, December 2019, January 2021, March 2023, December 2023 and March 2024, the Enel Colombia S.A. E.S.P. Group paid 4,657,387, \$3,225,114, \$1,204,102, \$124,412, \$263,634 and \$106,262, respectively, for adjustment of the premium for the largest investment made.
 - Pay taxes timely.
 - Hire an independent audit in charge of reviewing and certifying compliance with the commitments acquired in the contract. For this purpose, the Enel Colombia S.A. E.S.P. Group will annually hire a third-party specialist to review the commitments acquired.
- b. Obligations of the Nation:
- Guarantee for 20 years the stability of the standards included in the contract (with favorability) for the El Quimbo project.

The audit of the 2023 legal stability contract was filed with the Ministry of Mines and Energy within the deadline established for it, March 27, 2024.

21. Other non-financial liabilities

	As of June 30, 2024		As of December 31, 2023	
	Current	Non-current	Current	Non-current
Advances for energy sales (1)	\$ 188,134,323	\$ -	\$ 174,548,027	\$ -
Taxes other than income (2)	122,147,511	-	144,325,684	-
Customer advances for network use	23,421,439	-	25,478,449	-
Deferred income	3,828,231	285,178	3,818,047	-
Total	\$ 337,531,504	\$ 285,178	\$ 348,170,207	\$ -

(1) The variation corresponds to the increase in advances for energy purchases for \$13,586,296, mainly for the marketers Air-E S.A.S.ESP, Ruitoque ESP and Drummond Power S.A.S. E.S.P. in the company Enel Colombia S.A. E.S.P.

(2) As of June 30, 2024, and December 31, 2023, non-income taxes correspond to:

	As of June 30, 2024	As of December 31, 2023
Territorial taxes, municipal and related contributions (a)	\$ 83,826,655	\$ 90,077,792
Provision for payment of taxes (b)	38,320,856	54,247,892
	\$ 122,147,511	\$ 144,325,684

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- (a) As of June 30, 2024, it corresponds to territorial taxes, municipal and related contributions; presents a decrease of \$(6,251,137) which is made up of withholdings at source, ICA withholding and VAT of Enel Colombia S.A. E.S.P.

In Enel X Colombia S.A.S. E.S.P. corresponds to withholdings applied to suppliers for \$795,520.

- (b) In Enel Colombia S.A. E.S.P., the variation in the period corresponds mainly to the provision for payment of taxes, this is made up of the ICA provision that generated a decrease of \$(13,209,045).

Central America

Costa Rica: As of June 30, 2024, a balance is presented for the registration of VAT payable and withholdings at source for payments abroad and salaries for \$2,141,891.

Guatemala: The balance as of June 30, 2024, corresponds to withholdings made to local suppliers for purchases and services for \$1,351,066.

Panama: As of June 30, 2024, VAT corresponds to invoices issued for services and energy sales for \$289,134.

22. Provisions for employee benefits

	As of June 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Non-current
Social benefits and legal contributions (1)	\$ 71,574,050	\$ 9,320,775	\$ 91,153,526	\$ 10,835,485
Post-employment and long-term defined benefit obligations (2)	26,495,920	425,243,200	33,442,032	496,526,650
Other obligations (3)	2,342,104	-	2,046,936	-
Retirement plan benefits	1,860,870	-	5,723,712	-
	\$ 102,272,944	\$ 434,563,975	\$ 132,366,206	\$ 507,362,135

- (1) As of June 30, 2024, the variation corresponds mainly to the decrease in bonuses of \$(13,069,399); increase in vacation and vacation bonuses for \$1,514,325; Likewise, the company Enel Colombia S.A. E.S.P. makes regular legal contributions for severance pay and comprehensive social security: health, professional risks and pensions, to the respective private funds and Colpensiones that assume these obligations in their entirety, which present a decrease of \$7,779. 889).

Enel X Colombia S.A.S. E.S.P.

Corresponds to the provision of Severance and Social Security Payments as of June 2024 for \$226,593.

Central America

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Panama: Corresponds to the liability for obligations associated with the worker-employer tax payable to the social security fund; Likewise, the provisions for vacations and bonuses and the thirteenth month payable are recognized, which amounts to \$5,729,269 as of June 30, 2024.

Costa Rica: Corresponds to social security obligations with the Costa Rican Social Security Fund (CCSS), employer contributions and contributions for pensions, liens, contributions and pensions, which amount to \$664,994 as of June 30, 2024.

Guatemala: It corresponds to labor obligations of pension, health and other legal contributions, of Enel Guatemala S.A. with the Guatemalan Social Security Institute and to the payment of employer obligations. Likewise, to obligations corresponding to the Solidarity Association, which amount to \$3,021,985 as of June 30, 2024.

- (2) In Enel Colombia S.A. E.S.P. the decrease for the current and non-current balances corresponds to the recognition of the actuarial (Gain)/loss of pensions and other benefits for \$(77,120,161), financial cost for \$18,680,757, contributions paid for \$(21,071,661), Acquisitions for \$859,179 and current service cost for \$422,324.

The Group grants different defined benefit plans; post-employment obligations and long-term benefits to its active or retired workers; in accordance with compliance with previously defined requirements, which refer to:

Retirement pensions.

The Group has a defined benefit pension plan on which it does not present specific assets, except for its own resources originated in the development of its operational activity.

Pension benefit plans establish the amount of pension benefit that an employee will receive upon retirement, which usually depends on one or more factors, such as the employee's age, years of service and compensation.

The recognized liability, with respect to defined benefit pension plans, is the present value of the defined benefit obligation at the date of the interim consolidated statement of financial position, together with adjustments for unrecognized actuarial profit or losses. The defined benefit obligation is calculated by independent actuaries using the projected unit credit method.

The present value of the defined benefit obligation is determined by discounting the estimated cash outflows using interest rates calculated from the yield curve of the Public Debt Securities of the Government of Colombia (TES) denominated in value units. real (UVR) that have terms that approximate the terms of the pension obligation until maturity.

Actuarial profit and losses arising from adjustments due to experience and changes in actuarial assumptions are charged or credited to equity in other comprehensive income in the period in which they arise.

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The employee base on which this benefit is recognized corresponds to 1,439 pensioners with an average age of 71 years.

Other post-employment obligations

Benefits for pensioners

The Group grants the following assistance to its employees retired through pension: (i) Educational assistance, (ii) Energy assistance, and (iii) Health assistance in accordance with the provisions of the collective labor agreement.

The right to the aforementioned benefits is generally given to the employee regardless of whether he or she has worked until retirement age. The expected costs of these benefits are accrued over the period of employment using a methodology similar to that of defined benefit plans. Actuarial profit and losses arising from adjustments for experience and changes in actuarial assumptions are charged or credited to other comprehensive income in the period in which they arise. These obligations are valued annually by qualified independent actuaries.

Retroactive layoffs

Retroactive layoffs, considered as post-employment benefits, are paid to those workers who belonged to the labor regime prior to Law 50 of 1990 and who did not accept the change of regime. This social benefit is settled for all time worked based on the last salary earned and is paid regardless of whether the employee is fired or retires. Actuarial profit and losses arising from adjustments for experience and changes in actuarial assumptions are charged or credited to other comprehensive income.

Long term benefits

The Group recognizes for its active employees' benefits associated with their time of service, such as five-year periods, which consists of making a payment for every 5 years of uninterrupted service to workers whose hiring date was made before September 21, 2005. and those workers who were working in the EEC and accrue from the second year, in accordance with what is defined in the collective labor agreement.

The expected costs of these benefits are accrued over the period of employment, using a methodology similar to that used for defined benefit plans. Actuarial profit and losses arising from adjustments for experience and changes in actuarial assumptions are charged or credited to income for the period in which they arise. These obligations are valued by qualified independent actuaries.

To date, the employee base on which this benefit is recognized corresponds to 184 employees with an age and average of 53.9.

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Financial assumptions:

Rate type	As of June 30, 2024	As of December 31, 2023
Discount rate	8.81%	7.30%
Salary increase rate (active staff)	8.66%	8.66%
Pension increase rate	7.58%	7.58%
Estimated inflation	7.58%	7.58%
Medical service inflation	10.00%	10.00%

The movement of defined benefit obligations as of June 30, 2024, and December 31, 2023, is as follows:

	Retired staff		Active staff		Others	Total Benefits plan defined
	Pensions	Benefits	Layoffs retroactive	Five-year periods	Retirement plan	
Beginning balance as of January 1, 2024	\$408,578,881	\$77,966,291	\$14,992,204	\$8,014,679	\$20,416,627	\$529,968,682
Current service cost	-	-	243,433	135,100	43,791	422,324
Financial cost	14,527,868	2,744,255	520,803	259,733	628,098	18,680,757
Contributions Paid	(7,896,817)	(3,070,505)	(1,746,400)	(852,851)	(7,505,088)	(21,071,661)
Acquisitions	-	-	-	-	859,179	859,179
Actuarial profit and losses arising from changes in financial assumptions	(72,016,447)	(3,511,792)	(450,765)	(86,682)	(1,054,475)	(77,120,161)
Final balance as of June 30, 2024	\$343,193,485	\$74,128,249	\$13,559,275	\$7,469,979	\$13,388,132	\$451,739,120

	Retired staff		Active staff		Others	Total Benefits plan defined
	Pensions	Benefits	Layoffs retroactive	Five-year periods	Retirement plan	
Beginning balance as of January 1, 2023	\$297,785,281	\$66,476,365	\$10,210,370	\$9,372,106	\$13,911,377	\$397,755,499
Current service cost	-	-	348,744	312,305	92,807	753,856
Financial cost	27,314,785	6,061,540	928,763	781,339	1,099,192	36,185,619
Contributions Paid	(17,425,459)	(5,396,691)	(3,326,677)	(2,858,522)	(8,182,824)	(37,190,173)
Acquisitions	-	-	-	-	10,715,470	10,715,470
Actuarial profit and losses arising from changes in financial assumptions	97,367,495	13,639,528	1,765,259	538,642	657,582	113,968,506
Actuarial profit and losses arising from changes in assumptions from experience	3,536,779	(2,814,451)	5,065,745	(131,191)	2,123,023	7,779,905
Final balance as of December 31, 2023	\$408,578,881	\$77,966,291	\$14,992,204	\$8,014,679	\$20,416,627	\$529,968,682

- (3) **Guatemala:** It corresponds to other obligations associated mainly with solidarity obligations, in these the employees contribute a percentage of the salary and the companies in Guatemala another percentage. The above is in order to generate savings, so that when the employee ends their employment relationship, they can withdraw their savings. The value as of June 30, 2024, amounts to \$965,499.

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Enel X Colombia S.A.S.ESP: Corresponds to the estimated liability for productivity bonus and sales commissions as of June 30, 2024, for \$329,968.

Collective labor agreement

- **Colombia**

Collective labor agreement – SINTRAELECOL

On December 16, 2022, during the direct settlement stage, the new Collective Agreement was signed that will regulate labor relations between Enel Colombia S.A. E.S.P. and the contracted workers in the next three years. The main points of the agreement that will benefit 100% of our agreed staff are the following:

- The collective agreements of Enel-Emgesa and Enel-Codensa were unified into a single one.
- Salary increases will be applied as follows:

Year 2023: CPI+2%

Year 2024: CPI+3%

Year 2025: CPI+4%

- Starting in 2023, all conventional aid and benefits in IPC will increase.
- Over the next 5 years, the gradual unification of benefits such as bonuses, performance evaluation, energy bonus and transportation assistance will be carried out. To do this, the highest percentages or values will be taken as references.
- There will be a new hybrid or electric vehicle loan, worth forty million pesos (\$40,000) at a 0% interest rate.
- The values of housing, vehicle and free investment loans will be unified. The highest loan value will be taken and the cap will be updated in the coming years according to the increase in the CPI.
- A signing bonus worth four million pesos (\$4,000) was granted in January 2023 for personnel linked to the union before November 11, 2022.
- The retirement bonus will be increased by mutual agreement for legal old-age pension, worth 10 SMLMV (Current Legal Minimum Wage) for workers of the new agreement. It will also be increased to 30 SMLMV (Current Legal Minimum Wage) for workers under retroactive agreements and Law 50 agreements.
- Union support for union organization will be increased.

Collective convention: ASIEB-CODENS.A.

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On April 29, 2018, the Collective Labor Agreement was signed with the ASIEB Trade Union Organization -CODENS.A. The validity of the Collective Agreement was established from May 1, 2016, to December 31, 2019.

Once the term of the collective agreement had ended, the union organization once again presented a petition to Enel Colombia S.A. E.S.P. on December 30, 2019, and with this the direct settlement stage began, a stage that ended without any agreement between the parties. since the needs and positions of each party are far apart.

Taking into account the above, and considering the impossibility of carrying out a strike because it is an essential public service, we proceeded to request the constitution of the Arbitration Court, the body that issued the corresponding arbitration award (Collective Agreement). Against it, both Enel Colombia S.A. E.S.P. and the union filed the corresponding annulment appeal, which was granted by the Court and is pending resolution by the Supreme Court of Justice – Labor Cassation Chamber, a decision with which the existing conflict between the parties.

Collective agreement: ASIEB-EMGES.A.

On June 1, 2016, a Collective Labor Agreement was signed with the ASIEB Trade Union Organization -EMGES.A.. The validity of the Collective Agreement was established from June 1, 2016, to December 31, 2019.

Being within the legal term, the union presented the complaint against said Collective Convention and list of requests on December 30, 2019, which is why the direct settlement stage began on February 19, 2020. Stage that ended without any agreement. between the parties, since the needs and positions of each party are far apart.

Taking into account the above, and considering the impossibility of carrying out a strike because it is an essential public service, the respective Arbitration Court was convened before the Ministry of Labor, the body that must define the collective conflict with this union organization.

On June 10, 2022, the Arbitration Award was promulgated by the Arbitration Court. Against this, both Enel Colombia S.A. E.S.P. and the union organization filed the corresponding annulment appeal, which was admitted and on the same the Supreme Court of Justice issued a judgment dated September 13, 2023, on which the Organization Union filed a request for clarification which is pending resolution.

Collective Bargaining - NETWORKS

Since 2013, the trade union organization REDES has presented a list of requests to Codensa S.A. E.S.P. with a view to obtaining a collective agreement that would regulate relations with its members.

At that time, the process was not advanced based on concepts issued by the Ministry of Labor regarding the bargaining unit, however, despite this, after some worktables, negotiations began, which ended without an agreement between the parties.

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Subsequently, and in response to the request to convene the respective Arbitration Court to put an end to the conflict, a new debate began before the Ministry of Labor on how to proceed; This process ended by ordering, by the Ministry of Labor, the constitution of the Arbitration Court, which has already issued an arbitration award.

Against it, the union filed an annulment appeal, which was granted by the Court, sending the file to the Supreme Court of Justice – Labor Cassation Chamber, which in ruling SL 4089 of 2022 returned the arbitration award to the Arbitration Court. for it to rule, to which the Arbitration Court rules and on this the Trade Union Organization again files an appeal for annulment, subsequently going up to the Supreme Court of Justice to be studied. Currently the annulment appeal is in the Supreme Court of Justice.

- **Central America (Panama)**

There is a current Collective Labor Agreement signed between Enel Fortuna S.A. and the Union of Electrical and Similar Industry Workers of the Republic of Panama (SITIESPA), valid from January 1, 2021, to December 31, 2024.

As of June 30, 2024, it covers 37 (62.7%) of 59 total employees in this legal entity.

To date, it is 100% in compliance and in labor harmony.

23. Equity

Issued capital

The authorized capital is made up of 286,762,927 shares, with a par value of \$4,400 for each share.

The subscribed and paid capital is represented by 148,913,918 ordinary shares with a par value of \$4,400, distributed as follows:

Shareholder composition as of June 30, 2024:

	Common Shares	
	(%) Interest	Number of Shares
Enel Américas S.A.	57.34%	85,394,808
Grupo Energía Bogotá S.A. E.S.P.	42.52%	63,311,437
Other minorities	0.14%	207,673
	100.00%	148,913,918

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As of June 30, 2024, the Group has 244 own shares repurchased, arising from the merger process carried out in 2022.

Dividend Distribution

Colombia

Approved in 2024

The General Assembly of Shareholders on March 21, 2024, approved the distribution of profits and payment of dividends charged to the 2023 net income for \$1,806,896,416, which are estimated to be paid in July and December 2024.

Approved in 2023

The General Shareholders' Meeting on March 28, 2023, approved the distribution of profits and payment of dividends charged to the 2022 net income for \$2,999,007,263, paid in full during 2023.

Other Reserves

	<u>As of June 30, 2024</u>	<u>As of December 31, 2023</u>
Other Reserves (*)	\$ 1,146,052,277	\$ 1,146,052,277
Legal Reserve	354,065,638	354,065,638
Reserve for deferred depreciation (Art. 130 ET) (1)	282,901,905	351,339,260
Reserve as per Bylaws	178,127	178,127
	<u>\$ 1,783,197,947</u>	<u>\$ 1,851,635,302</u>

(*) Corresponds to the adjustment for homologation of the investment valuation policy by equity method. This item is mainly composed of items originated in the merger process during the year 2022.

- (1) In the tax reform established by Law 1819 of 2016, article 130 of the tax statute was repealed; Consequently, the reserves established until December 31, 2017, will be reversed to the extent that the accounting depreciation is equal to the tax depreciation. Consequently, at the General Shareholders' Meeting on March 21, 2024, it was ordered to release \$(68,437,355) from the reserve established.

24. Income from ordinary activities and other operating income

	<u>Six-month period from January 1 to June 30, 2024</u>	<u>Six-month period from January 1 to June 30, 2023</u>
Energy Sale	\$ 6,218,138,711	\$ 5,866,181,089
Energy Generation and Marketing, Wholesale Market Clients, Non-regulated and stock market (1)	3,791,080,940	3,783,301,814
Energy Distribution and Marketing, Regulated Market Clients (2)	2,350,370,641	2,012,698,368
Public Lighting service supply (3)	76,687,130	70,180,907
Energy Transport (4)	1,692,454,531	1,591,611,596
Business and Government Services (5)	258,096,101	209,451,361
Leases	60,013,362	140,936,443
gas sale	36,445,031	36,614,128
Certificate Sales	349,256	176,747

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	Six-month period from January 1 to June 30, 2024	Six-month period from January 1 to June 30, 2023
Personnel management services	263,473	1,146,159
Penalties and refunds	109	-
Wharfage services	-	146,685
Sale of demineralized water	-	28,856
Income from ordinary activities	8,265,760,574	7,846,293,064
Other operating income	50,743,182	79,308,119
Total revenue from ordinary activities and other operating income	\$ 8,316,503,756	\$ 7,925,601,183

	Three-month period from April 1 to June 30, 2024	Three-month period from April 1 to June 30, 2023
Energy Sale	\$ 3,136,124,684	\$ 3,070,430,180
Energy Generation and Marketing, Wholesale Market Clients, Non-regulated and stock market	1,930,634,852	1,981,645,235
Energy Distribution and Marketing, Regulated Market Clients	1,167,971,654	1,053,808,772
Public Lighting service supply	37,518,178	34,976,173
Energy Transport	861,169,101	822,266,581
Business and Government Services	147,226,927	93,638,383
Leases	14,466,171	67,739,366
gas sale	19,221,211	18,064,119
Personnel management services	263,473	1,146,159
Certificate Sales	199,495	61,824
Penalties and refunds	-	-
Dockage services	-	81,474
Sale of demineralized water	-	28,804
Income from ordinary activities	4,178,671,062	4,073,456,890
Other operating income	27,834,793	43,518,344
Total revenue from ordinary activities and other operating income	\$ 4,206,505,855	\$ 4,116,975,234

- (1) In Enel Colombia S.A. E.S.P. as of June 30, 2024, energy sales from the wholesale market amount to 6,127 Gwh, unregulated market to 2,436 Gwh and energy exchange to 1,786 Gwh. The increase is mainly due to an increase in contract prices and higher IPP and CPI.

The income corresponding to energy delivered and not billed for generation and marketing to customers in the wholesale market and unregulated market as of June 30, 2024, corresponds to \$449,643,108.

The income corresponding to delivered and unbilled energy from generation and trading on the stock market as of June 30, 2024, corresponds to \$112,479,510.

Central America

Panama: A net energy sale of \$460,481,955 was obtained mainly from the company Enel Fortuna S.A. in contracts and in the spot market.

Guatemala: A net energy sale for \$150,725,551 is reflected mainly by the company Enel Guatemala S.A. corresponding to contracts and in the spot market.

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Costa Rica: Net energy sales for \$29,160,297, from the company PH Chucás S.A. to the Costa Rican Electricity Institute (ICE) and by contract in PH Don Pedro S.A. and PH Río Volcán S.A.

- (2) As of June 30, 2024, sales through distribution and marketing at Enel Colombia S.A. E.S.P. amount to 4,612 Gwh, of which 2,665 Gwh correspond to residential customers, 1,246 Gwh to commercial customers, 544 Gwh to industrial customers and 157 Gwh to official customers. The increase is mainly due to an increase in contract prices and higher IPP and CPI.

The income corresponding to energy delivered and not billed for distribution and marketing to clients in the regulated market as of June 30, 2024, corresponds to \$376,836,974.

Below are the rate increases per component received during 2024:

	Prom Rate Applied to June 2024	Prom Rate Applied to June 2023	Variation
GM	377.86	337.82	11.8%
Tm	52.67	48.90	7.7%
Pr	72.26	66.27	9.0%
d	221.28	217.82	1.6%
RM	15.82	17.88	(11.5%)
CV	105.38	69.57	51.5%
Cu	845.27	758.26	11.47%

Tariff Option Provision

As of June 30, 2024, the account receivable for rate options is \$217,145,034. A is presented provision of income from recognized losses, affected by the adjustment factor AJ, which is part of the Generation "G" component of the final electricity sale rate, generating an increase in the stock market price, exceeding the reference maximum that began to the duty to recognize said provision in compliance with the CREG Resolution 119 of 2007.30 of June 2024 the AJ provision is for \$100,382,276.

At Enel X Colombia S.A.S E.S.P, the net income from the sale of energy as of June 30, 2024, is \$54,852,687.

- (3) Corresponds to Enel Colombia S.A. E.S.P., as of June 30, 2024, public lighting customers amount to 126 Gwh, mainly due to the consumption of the Capital District 77 Gwh and other municipalities for 49 Gwh.
- (4) As of June 30, 2024, there is an increase mainly in billing for the Company's electric energy infrastructure use service; The balance for other energy marketers in local distribution systems is \$1,680,808,226 and regional transmission systems for \$11,646,305
- (5) As of June 30, 2024, the balance is made up of Enel Colombia S.A. E.S.P. Income from business and government services corresponds to other service provisions for

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\$148,003,212 and value-added services for \$110,014,388; The increase is mainly due to greater assistance in the provision of electricity and greater sales in meters.

Disaggregation of income from contracts with clients.

The Group obtains its income from contracts with clients, for the transfer of goods and/or services; These contracts were grouped into categories that have similar characteristics in the contractual terms and conditions, in accordance with the practical solution of IFRS 15.

The following table summarizes the categories, the groups of contracts within them, the main performance obligations and how these performance obligations are satisfied:

		Six-month period from January 1 to June 30, 2024	Six-month period from January 1 to June 30, 2023
Energy sales	over time	\$ 6,218,138,711	\$ 5,866,181,089
Energy transport	over time	1,692,454,531	1,591,611,596
Business and Government Services	Over time/At one point in time	258,096,101	209,451,361
Leases	over time	60,013,362	140,936,443
Gas sale	over time	36,445,031	36,614,128
Sale of certificates	At one point in time	349,256	176,747
Personnel management services	over time	263,473	1,146,159
Penalties and refunds	At one point in time	109	-
Dockage services	over time	-	146,685
Sale of demineralized water	At one point in time	-	28,856
Total income from ordinary activities		\$ 8,265,760,574	\$ 7,846,293,064
Other operating income		50,743,182	79,308,119
Total revenue from ordinary activities and other operating income		\$ 8,316,503,756	\$ 7,925,601,183

Contractual assets and liabilities

Contract assets

The Group does not present contractual assets, since the goods and/or services supplied to clients that have not yet been invoiced generate an unconditional right to compensation on the part of the clients, since only the passage of time is required in the demandability of payments by clients, and the Group has satisfied all performance obligations.

Contractual liabilities

The Group presents the liabilities of the contract in the consolidated statement of financial position, under the heading of other current non-financial liabilities. The liabilities of the contract reflect the Group's obligations in the transfer of goods and/or services to clients for which the entity has received advance consideration.

Below are the contract liabilities by category:

	As of June 31, 2024	As of June 30, 2023
Wholesale Clients	\$ 158,500,886	\$ 174,246,624
Non-Regulated Clients	29,325,402	14,032,052
Energy transport	308,035	5,596,936
	\$ 188.134.323	\$ 193,875,612

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Satisfaction of performance obligations

Performance obligations are satisfied to the extent that goods and/or services committed to clients are transferred; that is, to the extent that the client obtains control of the transferred goods and services.

Sale of energy to non-regulated clients, wholesalers and stock market

The satisfaction of performance obligations is carried out over time, since customers receive and consume simultaneously, the benefits provided in the provision of the energy supplied by the Group.

Gas sale

As in the sale of energy, the satisfaction of performance obligations is carried out over time since the Group is entitled to payment in the event that the contract is terminated for the supply of gas.

Business and government services

The satisfaction of performance obligations is carried out over time, since they are services such as connection, administration, operation and maintenance, which clients receive in parallel to the provision of the service.

Other income

Other income presents performance obligations, satisfied over time since customers simultaneously receive and consume the goods and/or services committed to customers. Examples of income recognized over time are: marketer deviations, power backup in the secondary market mainly.

Performance obligations, satisfied at one point in time, are those that do not comply so that the requirements are satisfied over time. Some performance obligations satisfied at one point in time presented in this category correspond to the supply of goods.

Significant judgments in the application of the standard

The Group recognizes income when control of the promised goods and/or services is transferred to customers, and they have the capacity to direct the goods and/or services supplied, obtaining the economic benefits associated with them.

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Regarding the calendar of satisfaction of performance obligations, we have that, for performance obligations satisfied over time, the method of measuring the progress of satisfaction of performance obligations is carried out by the product method, due to that the Group has the right to receive as consideration from clients, the value of the goods and/or services supplied to clients, up to the date of their provision.

The prices for the provision of the energy service are established based on the regulation and for other concepts in accordance with what is contractually agreed; The Group does not offer discounts or other types of benefits to clients that may have variable consideration in the supply of goods and services.

25. Supplies and services

	Six-month period from January 1 to June 30, 2024	Six-month period from January 1 to June 30, 2023
Energy purchases (1)	\$ 3,114,954,632	\$ 2,619,710,038
Energy transportation costs (2)	761,449,458	722,086,718
Other variable supplies and services	188,268,643	191,828,986
Taxes associated with the business	159,085,826	174,445,647
Fuel consumption (3)	123,011,420	81,925,639
Gas purchase and consumption	27,618,695	36,761,216
	\$ 4,374,388,674	\$ 3,826,758,244

	Three-month period from April 1 to June 30, 2024	Three-month period from April 1 to June 30, 2023
Energy purchases	\$ 1,649,386,044	\$ 1,437,677,289
Energy transportation costs	373,134,371	356,659,014
Other variable supplies and services	102,445,479	102,590,272
Taxes associated with the business	82,334,271	91,216,668
Fuel consumption	56,116,733	53,777,167
Gas purchase and consumption	14,399,850	17,765,981
	\$ 2,277,816,748	\$ 2,059,686,391

- (1) At Enel Colombia S.A. E.S.P. as of June 30, 2024, energy purchases amount to 8,168 Gwh and 7,533 Gwh; purchases destined for the regulated market through contracts amount to 5,448 Gwh and 4,613 Gwh; stock market purchases 2,720 Gwh and 2,920 Gwh; There are no purchases destined for the unregulated market. There is an increase in the average price on the energy market that amounts to \$101.08/Kwh; June 2024 average rate of \$512.77 versus June 2023 average rate of \$411.69.

As of June 30, 2024, for Enel X Colombia S.A.S. E.S.P. net energy purchases amount to \$8,624,808, mainly from energy purchases on the stock market with XM S.A. E.S.P.

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Central America

As of June 30, 2024, net energy purchases in the opportunity market to meet contractual commitments in hourly transactions carried out amount to \$274,848,723.

In Guatemala it corresponds to 88.64 Gwh, mainly in the companies Enel Guatemala S.A. and Renovables de Guatemala S.A.

In Panama, purchases were made mainly in the companies Enel Fortuna S.A. and Enel Renovable S.R.L.

- (2) As of June 30, 2024, and 2023, for Enel Colombia S.A. E.S.P., it is mainly composed of the costs of right of use in the national transmission energy systems \$421,810,955 and \$384,770,375 and regional transmission \$270,908,565 and \$272,259,336, respectively. The variation is mainly due to an increase in contract prices and higher IPP and CPI.

At Enel X Colombia S.A.S. As of June 30, 2024, it corresponds to regional transmission by \$14,031,658.

Central America

As of June 30, 2024, energy contract intermediation costs for the use of the transmission system are presented for \$45,979,992, mainly in the companies of Guatemala for \$23,839,457 and Panama for \$22,111,283.

- (3) As of June 30, 2024, there is an increase in fuel consumption generated by greater generation of thermal energy due to greater security requirements of the National Interconnected System SIN and due to the effect of the El Niño phenomenon during the first half of the year, as well as higher value of fuel prices.

26. Other fixed expenses, by nature

	Six-month period from January 1 to June 30, 2024	Six-month period from January 1 to June 30, 2023
Independent, outsourced and other professional services (1)	\$ 145,031,302	\$ 159,705,696
Other supplies and services (2)	126,761,878	101,851,553
Repairs and conservation (3)	68,978,130	83,557,512
Insurance premiums	27,667,545	28,171,031
Leases and fees	12,189,459	10,678,675
Taxes and fees	12,076,259	12,724,695
Advertising, propaganda and public relations	4,601,227	6,776,379
Transportation and travel expenses	2,680,935	7,787,132
Total	\$ 399,986,735	\$ 411,252,673

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- (1) The decrease corresponds mainly to fees from the companies Usme ZE S.A.S. and Fontibón ZE S.A.S., which were sold in April 2023, therefore, as of June 2024 they are not part of the consolidation of the Group.
- (2) The increase corresponds mainly to the recognition of the obligation to pave the road between the municipalities of Gama and Gachalá, due to an unfavorable second instance ruling issued on May 2, 2024, by the Administrative Court of Cundinamarca of which Enel Colombia S.A. E.S.P. was notified. on May 9, 2024. The rate used to discount the projected flows until 2029 is 10.18% as of June 2024 for a value of \$69,385,081.

Additionally, there is a decrease in spending by Central American companies, mainly in the company PH Chucas S.A. corresponding to the fine for late entry into operation of the plant for \$(43,308,306) recognized as of June 30, 2023.

- (3) The decrease corresponds mainly to maintenance of network infrastructure, lines and cables and materials used for power substations and generation plants.

27. Financial expenses

	Six-month period from January 1 to June 30, 2024	Six-month period from January 1 to June 30, 2023
Financial obligations (1)	\$ 569,299,833	\$ 466,640,864
Other financial costs (2)	50,611,601	372,434,661
Tax on financial movements (3)	31,091,573	38,301,893
Obligation for post-employment benefits (4)	17,459,156	18,813,914
Leasing financial expenses	15,468,369	17,205,530
Expenses for valuation and settlement of derivatives (5)	4,143,093	9,134,929
Late payment interest taxes	2,055,997	1,256,457
Financial expenses	690,129,622	923,788,248
Capitalized financial expense	(53,482,936)	(13,444,490)
Financial expenses, net	\$ 636,646,686	\$ 910,343,758

	Three-month period from April 1 to June 30 from 2024	Three-month period from April 1 to June 30, 2023
Financial obligations	\$ 276,452,233	\$ 249,107,215
Other financial costs	24,296,899	328,708,097
Tax on financial movements	12,850,596	21,414,735
Obligation for post-employment benefits	8,280,865	9,288,289
Leasing financial expenses	7,605,890	8,660,315
Expenses for valuation and settlement of derivatives	3,870,218	4,714,615
Late payment interest taxes	952,670	632,590
Financial expenses	334,309,371	622,525,856
Capitalized financial expense	(26,626,507)	(10,461,564)
Financial expenses, net	\$ 307,682,864	\$ 612,064,292

- (1) In Enel Colombia S.A. E.S.P., as of June 30, 2024, the increase in financial obligations contracted with Banco de Bogotá S.A., Banco Davivienda S.A., Bancolombia S.A., Banco de Occidentales S.A. and Itaú Corpbanca S.A., as well as the maturity of the

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following bonds: bonus B15-09 in February 2024, B10-14 in April 2024 and E17-17 in May 2024.

Central America

As of June 30, 2024, for Guatemala and Panama they correspond to financial expenses for fixed-term deposits.

The balance for Costa Rica is \$14,731,167 as of June 30, 2024, and corresponds mainly to interest on loans with Enel Finance International (EFI).

The interest on financial obligations as of June 30, 2024, and 2023 is detailed below:

Operation	2024	2023
National and foreign credits	\$ 461,102,254	\$ 279,670,294
Bonds issued (Colombia)	108,197,579	186,970,570
Total financial obligation expense	\$ 569,299,833	\$ 466,640,864

- (2) In Enel Colombia S.A. E.S.P. the decrease corresponds to the financial update of environmental liabilities (Quimbo I, II, Car, Rio Bogotá, Santa Catalina, Jawalain, San Martin, La Loma, Fundación and El Paso) for \$(11,150,777), financing for the purchase of energy from .942, debt transaction costs for \$1,041,739, CAM penalty interest provision for \$434,069 and others for \$323,585.

Central America

As of June 30, 2024, and 2023, the other financial costs of the Central American companies are \$14,422,387 and \$297,844,403, respectively. The decrease corresponds mainly to the reduction of the financial asset in concession associated with the arbitration that was held with the Costa Rican Electricity Institute (ICE) on which there was a resolution of the first chamber of the supreme court in the company PH Chucás S.A. for \$284,541,181.

Additionally, as of June 30, 2024, the other financial costs are composed of:

Panama: It corresponds mainly to financial expenses related to the liability of Sinolam Smarter Energy LNG Group Inc, for \$13,543,850, in accordance with the acquisition of PPA energy supply contracts.

Costa Rica: Corresponds mainly to guarantees with the company Enel S.p.A. commission on guarantees with the Bilbao Vizcaya Argentaria S.A. bank and the financial expense on interest paid for the financing of a fine with the Costa Rican Electricity Institute (ICE) for \$838,395.

Guatemala: It corresponds mainly to guarantees for \$40,142.

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- (3) The decrease corresponds mainly to the tax on the financial movements of the companies Usme ZE S.A.S. and Fontibón ZE S.A.S. which were 80% sold in April 2023.
- (4) The decrease corresponds to the increase in the TES fixed rate in UVR which as of June 30, 2024, and 2023 corresponded to 8.81% and 7.84%, respectively, for the calculation generating a variation in the financial cost of pensions and severance pay for \$2,086.719, financial cost of benefits for \$(166,128) and financial update of pension liabilities for \$(3,275,349).
- (5) As of June 30, 2024, the decrease corresponds to the losses generated by the expiration of trading and CFH (Cash Flow Hedge) financial derivative contracts to hedge variations in exchange rates of renewable projects in execution, Cosenit and Frontera. The variation was impacted by the value of the exchange rate in (USD) used in the negotiation of forwards as of June 30, 2024, of \$4,148.04, versus June 2023 of \$4,191.28.

28. Result on sale and disposal of assets, net

	Six-month period from January 1 to June 30, 2024	Six-month period from January 1 to June 30, 2023
Result in Assets Sale	\$(3,842,787)	\$(2,232,184)

As of June 30, 2024, the Group presents a net effect on the result from the sale and disposal of assets for \$(3,842,787), corresponding to:

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(1) Disposals with a loss effect of \$(4,185,623) distributed as follows:

- Distribution Transformers for \$(2,299,338).
- Claims from January to June \$(1,827,635).
- Generation Plants \$(58,650).

(2) Decreases with effect on profit for \$208,371 which are due to:

- Local Electrical Substation (SE) Property for Sale \$208,371.

Central America

In Guatemala, sales of computer equipment and a vehicle were made for \$134,465. In Panama and Costa Rica there was no effect on the sale and disposal of assets.

29. Contingencies

a. Canoes lift station agreement

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On December 5, 2011, the inter-institutional agreement was signed between the Aqueduct and Sewer Company of Bogotá ESP (“EAAB”) and the Group, with the objective of joining efforts to guarantee the construction of the Canoas Lift Station, through financial contribution. and operation offered by the Group. It is worth highlighting the importance that the aforementioned agreement has for the inhabitants of the Bogotá River basin, to the extent that it contributes significantly to the financing of mega works necessary for the sanitation of the Bogotá River and allows the use of water resources in the supply. of electrical energy guaranteeing the reliability of the system for electrical generation; thus making the energy generation process and the optimization of water quality compatible.

The economic contribution of the Group for this agreement amounts to \$84,048,000, the value of the final disbursement will be the result of the simple indexation of the economic resources of the agreement and will be disbursed once the lifting station is built and in operation by the EAAB, assisted operation began in the second half of 2023.

The agreement is valid for 27 years from the signing of the agreement and until the Group retains the status of user of the waters of the Bogotá River under the water concession granted by the CAR. This may be extended by agreement of the parties as long as the reasons for its celebration subsist.

In November 2018, the EAAB carried out the process of awarding the designs and construction of the lifting station, which, according to the planned schedule, began in March 2019 with a duration of 44 months. The Group participates in the technical tables from the beginning of the detailed engineering and construction contract. Once the construction of the lifting station is completed, installation, commissioning and testing of the equipment is carried out, the Group will receive the Lifting Station to operate and maintain it.

As of June 30, 2024, the following activities have been carried out for a cumulative execution of the contract for the appropriation of studies, designs and construction and commissioning of 85% of the total contract:

- Completion of the detailed engineering of the different specialties (geotechnics, structural, hydraulic, electrical, mechanical and control) with 100% progress.
- Progress in execution of preliminary works of 89%.
- Construction of the pumping well with 100% progress and supply and assembly of electromechanical equipment 90%.
- Construction of the screening pit with 97% progress and supply and assembly of electromechanical equipment 64%.
- Progress in the construction of related structures such as substation and electrical and control building of 86%.
- Cable laying activities to control panel and installation of electrical panels in an advance of electromechanical assembly 85% and civil works 95%.

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- Work on the EEARC discharge to the Bogotá River is completed.
- The partial assembly of electromechanical equipment in the pumping well and the equipment in the control building and electrical substation continues.
- The connection contract has been signed between the Group and the EAAB for the operation of the Rio 115 kV Substation that feeds the Canoas Lift Station.
- The modified schedule for completion of the contract is currently approved, which includes the assembly of electromechanical equipment, testing and commissioning of the Canoas Lift Station. The following are the relevant milestones:
 - ✓ Energization of the Substation and the Lifting Station starting in December 2025.
 - ✓ Commissioning with energy on November 30, 2024, to May 30, 2025.
 - ✓ Assisted operation from June 2025 to November 2025.

b. Litigation and arbitration.

The Group faces litigation classified as possible, for which management, with the support of its external and internal legal advisors, estimates that the outcome of the litigation corresponding to the non-provisioned part will be favorable for the Group and will not cause significant liabilities that should be accounted for or that, if they do, they will not significantly affect its financial position.

A. Litigations classified as eventual or possible:

The main litigation that the Group has as of June 30, 2024, classified as eventual are:

- **Colombia.**

a. Process Centro Médico de la Sabana PH and others.

Start date: 2014.

Claim: \$337,000,000.

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

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

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Current status and procedural situation: On May 31, 2022, the process enters the office for a first instance ruling.

As of June 30, 2024, the process is awaiting the ruling of the first instance.

This litigation is rated as possible with 49% and for this reason an allocation of the provision is not required.

b. Process of the Owners Association of the Antonio Nariño Urban Center - ASOCUAN.

Start date: 2009.

Claim: \$15,000,000.

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

Current status and procedural situation:

On April 22, 2019, the Judge decided to decree the tacit withdrawal of the membership claim (in counterclaim) that the Group had filed. The above, to the extent that it was not possible to comply with the requirement given by the office, consisting of notifying the passive end in full within the 30 days that had been granted for this, in accordance with the provisions of article 317 of the CGP.

The Group filed an appeal against this decision, which was resolved unfavorably before the Superior Court of the Judicial District of Bogotá. The process continued regarding the vindicatory claim.

As of June 30, 2024, the process continues its course regarding the vindication lawsuit filed by ASOCUAN. The plaintiff filed an appeal against a procedural binding order issued by the Judge, where he ordered that the co-owners of the Horizontal Property be linked so that the litigation could be integrated.

This litigation is rated as possible with 49% and for this reason an allocation of the provision is not required.

c. Public Lighting Litigation with the UAESP.

Start date: 2017.

Claim: \$113,082,000.

Object of the trial: Nullity and reestablishment of the right against the Special Administrative Unit of Public Services (hereinafter "UAESP") for the reliquidation of the public lighting of Bogotá DC from the years 1998 to 2004 and its corresponding executive collection.

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Current status and procedural situation:

On August 21, 2019, the Administrative Court of Cundinamarca ruled on the process, denying the claims of the lawsuit, subtracting value from the agreement concluded in 2014 regarding this liquidation and which yielded a much lower value than what was contained in the resolution to reliquidate public lighting. The Group filed an appeal because: i) the Court did not recognize that the transaction entered into by the parties on June 26, 2014, is fully valid and, therefore, the UAESP was obliged to incorporate it in the partial and unilateral liquidation of the interadministrative agreement. (Law 80 of 1993 article 60). ii) The Court ignored the existence and validity of the transaction contained in the resettlement agreement signed by the parties on June 26, 2014, and, consequently, its res judicata effect (art. 2483 Civil Code). iii) The Court ignored the principle of good faith (art. 83 Political Constitution) and the prohibition of going against one's own acts (venire contra fatum propium non valet). iv) The Court ignored that the administration cannot obtain any benefit from its own non-compliance. The delay is not attributable to the Group, since the obligation to resettle unilaterally (2 months) was only for the UAESP and this occurs after 24 months, so the delay is attributable to the UAESP.

The appeal was admitted before the Council of State and given the congestion that the administration of justice currently has, the Group considers that it will be able to have a ruling no earlier than five years.

For its part, this resolution of the reliquidation of public lighting is being collected by the UAESP via coercive collection from the Group. Within the framework of this execution, a surety policy was presented in the terms of art. 837-1 of the Tax Statute, in order to prevent the materialization of seizure orders against the Group.

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

This litigation is rated as possible with 49% and for this reason an allocation of the provision is not required.

As of June 30, 2024, the process continues to be dispatched for a second instance ruling.

d. Comepez Popular Action - Precautionary measure to suspend filling of El Quimbo Reservoir.

Start date: 2015.

Claim: Undetermined.

Object of the trial: On February 9, 2015, the Group was informed of the precautionary measure decreed by the Administrative Court of Huila, on the occasion of the Popular Action promoted by the company Comepez S.A. and Others in pursuit of the rights to a healthy

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environment, public health and food safety, as prevention of the imminent danger of mass mortality in the fish farming projects of the Betania reservoir. By virtue of this provisional emergency measure adopted by the Court, the Group was ordered not to begin the activity of filling the El Quimbo reservoir until the optimal flow of the river and other obligations are satisfied.

Current status and procedural situation: After the evidentiary phase had been completed, on December 18, 2020, an unfavorable ruling was issued ordering the following:

1. Design a decontamination project that guarantees that the water from the reservoir does not affect the water resource or generate adverse effects on underwater fauna and flora.
2. They will jointly design a project for decontamination and treatment of water resources between the Ministry of Environment and Sustainable Development and the Group, to mitigate and control the adverse effect of coliforms on the riverside population, and they will articulate it with the different municipalities located upstream of the reservoir, whose wastewater is discharged directly or indirectly into the Magdalena River (San Agustín, Isnos, Pitalito, Palestine, Saladoblanco, Oporapa, La Argentina, Elias, Tarqui, Altamira, Guadalupe, Suaza, El Pital, El Agrado, Garzón, Paicol and Giant).
3. Urge the ANLA to corroborate whether the concessionaire built the interceptors and wastewater systems in the municipalities of the area of influence, and according to the results obtained, adopt the decisions that legally correspond to it.
4. Urge the Ministry of the Environment to design, lead and formulate a hydrosanitary protection and recovery policy for the upper, middle and lower Magdalena.
5. Order that the oxygenation system that was installed in compliance with the precaution operates permanently, subject to the protocols and guidelines issued by the National Environmental License Authority. Likewise, the Group will continue to monitor water quality (under the terms and conditions determined by the aforementioned environmental authority); which must be carried out by a laboratory accredited by IDEAM.

After the ruling was appealed by the Group and other parties to the process, on December 31, 2021, the Council of State admitted the appeal.

As of June 30, 2024, the Group is waiting for the transfer to be issued to argue in the second instance.

e. Group action José Rodrigo Álvarez Alonso and others.

Start date: 2012.

Claim: \$33,000,000.

Object of the trial: A group action has been filed by 1,140 inhabitants of the municipality of Garzón based on the fact that, as a consequence of the construction of the PHEQ, their income from artisanal or business activities has been reduced by an average of 30% without,

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when the “socioeconomic census” of the project, this would have been taken into account. The Group rejects these claims based on the fact that: (1) The socioeconomic census met all the methodological criteria, giving space and time for all interested parties to have the opportunity to register in it; (2) The plaintiffs are non-residents and for this type of person, compensation is only provided for those whose income comes mainly from their activity in the Area of Direct Influence of the PHEQ; (3) Compensation should not go beyond the “first link” of the production chain and be based on the income status indicators of each affected person.

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

On June 7, 2023, the Court sent the supplement to the expert opinion and within the execution period it was requested that the formulas and criteria be clarified to evaluate the plaintiffs' consequential damage.

As of June 30, 2024, the process is still in the evidentiary phase.

f. Nullity and restoration against settlement of the forestry use fee settled by the CAM in 2014.

Start date: 2014.

Claim: \$28,605,000 (fee and interest).

Object of the trial: The Regional Autonomous Corporation of Alto Magdalena - CAM (environmental authority with jurisdiction over the El Quimbo Project) settled in 2014 the forest exploitation fee supposedly originated in the construction of the Project. The fee is paid for the provision of an environmental service and is calculated at a rate of \$100 (indexed 25% annually since 1982) for cubic meters of wood with commercial value (“usable”).

The Group considers that the indexation of cubic meters should be done by the CPI and not by 25% annually, considering that the standard on which the CAM is based (i.e. Agreement 048 of 1982 of the National Institute of Renewable Natural Resources and the Environment-INDERENA) is not applicable. The Council of State in fact temporarily suspended this rule. Additionally, the CAM has accepted that it has not provided environmental services and it has been demonstrated that the wood had no economic value.

Current status and procedural situation: As of June 30, 2024, the litigation is pending a first instance ruling in the Administrative Court of Huila.

g. Nullity and restoration against settlement of the Forest Harvesting Rate settled by the CAM in 2019.

Start date: 2019.

Claim: \$34,838,000 (fee and interest).

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Object of the trial: The Regional Autonomous Corporation of Alto Magdalena - CAM (environmental authority with jurisdiction over the El Quimbo Project) settled again in 2019 the forest exploitation fee supposedly originated in the construction of the Project. The fee is paid for the provision of an environmental service and is calculated at a rate of \$100 (indexed 25% annually since 1982) for cubic meters of wood with commercial value ("usable").

The Group considers that the indexation of cubic meters should be done by the CPI and not by 25% annually, considering that the standard on which the CAM is based (i.e. INDERENA Agreement 048 of 1982) is not applicable. The Council of State in fact temporarily suspended this rule. Additionally, the CAM has accepted that it has not provided environmental services and it has been demonstrated that the wood had no economic value. Additionally, by Law it is prohibited to pay the same tax twice, remembering that in 2014 the CAM had also paid that amount.

Current status and procedural situation: As of June 30, 2024, the litigation is pending a first instance ruling before the Administrative Court of Huila.

h. Nullity and restoration against settlements of the Water Use Rate in 2016, 2017 and 2018.

Start date: 2019.

Claim: \$18,239,162 (fee and interest).

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

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

In May 2024 we received an unfavorable first instance ruling, which was appealed, within the 2017 liquidation process, the Group is preparing to present first instance conclusion arguments in the coming months.

As of June 30, 2024, the two processes against the 2016 settlements entered the office for a first instance ruling.

i. Nullity and restoration against VAT settlements in 2016.

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Start date: 2020

Claim: \$4,538,006 (higher tax, penalty and interest).

Object of the trial: the DIAN proposed a questioning of the bimonthly VAT settlements for the year 2016, under the understanding that the reconnection services charged to users should have been taxed with VAT. The Group has maintained that this position is incorrect in light of the regulatory qualification of the service.

In 2021, the Council of State also noted that the DIAN's position was not adjusted.

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

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

In February 2024, the memorial was filed requesting the procedural succession of the Group.

As of June 30, 2024, there is no first instance ruling in any of the litigation.

j. Alfonso Jimenez Cuesta and others.

Start date: 2010.

Claim: \$150,000,000.

Object of the trial: The company Enel Colombia S.A. E.S.P. (formerly Codensa) is sued by a group of users seeking compensation for the sanctions imposed by the Group, derived from the provisions of article 54 of Resolution 108 of 1997 that allowed sanction anyone who has fraudulently altered the measurement of their consumption. Said article was later declared null and void by the Council of State, which led the plaintiff to file the aforementioned lawsuit, alleging that the Group had to respond for the money collected from users during the validity of the aforementioned article. In our defense, Enel acted in compliance with a legal duty, that is, it acted in compliance with the provisions of the law while it was in force and its nullity applies to the future, not to already consolidated legal situations.

Current status and procedural situation: This litigation is in the evidentiary stage.

On December 21, 2023, the Group submitted a request for an ex officio decree for 2 new testimonies, taking into account that the two people on whom the decree was made are no longer linked to the Group, and the Firm was also informed that the requested administrative files were not found in the Group's archive, because more than 10 years had already passed.

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On March 31, 2024, the Judge granted the request and set a hearing date for May 30 and 31, 2024, however, the counterparty filed an appeal.

As of June 30, 2024, the litigation continues in the evidentiary phase.

k. María Isabel Delgadillo and others.

Start date: 2012.

Claim: \$2,222,742,172.

Object of the trial: Group action due to flooding of the Bosa and Kennedy neighborhoods in Bogotá DC. Enel Colombia S.A. E.S.P. was sued by a group of inhabitants of these sectors requesting compensation for the floods that occurred in 2010 and 2011, due to the overflowing of the Bogotá River. Regarding Enel Colombia S.A. E.S.P., its possible responsibility in the floods due to the operation of the floodgates of the Alicachín Power Plant is pointed out. However, the operation of the Alicachin Central floodgates cannot have generated these floods, since the discharge, if such had occurred, would not reach the Bosa and Kennedy neighborhoods. Additionally, the problem of the flooding was the poor state of the city's aqueduct and sewage system.

Current status and procedural situation: This litigation has been in the evidentiary phase since January 18, 2022.

As of June 30, 2024, the process for the plaintiff to present the decreed expert opinion is suspended for 3 months, and the EAAB and the CAR are required to respond to the requests raised by the coordinating lawyer of the plaintiff group.

l. Jesús María Fernández and Olga Patricia Pérez Barrera (La Mina Property)

Start date: 2017.

Claim: \$24,673,189.

Object of the trial: The plaintiffs request compensation for damages in the form of lost profits for the de facto permanent occupation carried out by the Group, in the area of the Mining Concession Contract of the La Mina Property of which the plaintiff was the owner, caused by the construction of the El Quimbo Dam.

Current status and procedural situation: Once the evidence has been provided, on December 1, 2023, the process enters the Office for a first-instance ruling.

As of June 30, 2024, there are no additional movements.

m. Consalt International.

Start date: 2022.

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Claim: \$14,234,784.

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

Current status and procedural situation: It is in the testing phase.

As of June 30, 2024, some of the testimonies requested by the parties have been heard and subpoena of the testimonies is expected. remaining.

n. Direct reparation action promoted by Aura Lucia Díaz García and others.

Start date: 2017

Claim: \$20,349,602.

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

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

On June 20, 2023, an evidentiary hearing was held, evidence related to the process was incorporated (DIAN – RUIAF), and 27 interrogations of plaintiffs were heard.

As of June 30, 2024, the process continues in the evidentiary phase.

o. Direct reparation action promoted by Antonio Jesús Moreno Vargas and 98 others.

Start date: 2017.

Claim: \$15,831,622.

Object of the trial: The plaintiffs claim that as a consequence of the construction of the PHEQ, their income from artisanal fishing activities has been affected without this having been taken into account when the "socioeconomic census" of the project was prepared.

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

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

As of June 30, 2024, an evidentiary hearing is scheduled for August 12, 13, and 14, 2024.

p. Reparation action promoted by Tito Toledo and 111 others.

Start date: 2017.

Claim: \$33,716,614.

Object of the trial: The plaintiffs claim that as a consequence of the construction of the PHEQ, their income from artisanal mining activities has been affected without this having been taken into account when the “socioeconomic census” of the project was prepared.

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

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

As of June 30, 2024, there are no additional movements.

q. Direct reparation action promoted by Yina Paola Amaya and 132 others.

Start date: 2017.

Claim: \$20,706,897.

Object of the trial: The plaintiffs claim that as a consequence of the construction of the PHEQ, their income from day labor activities in tobacco crops and short cycle crops on properties located in the Area of Direct Influence (AID) of the PHEQ have been affected without that, when preparing the “socioeconomic census” of the project, this would have been taken into account.

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

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

As of June 30, 2024, there are no additional movements.

r. Direct reparation action promoted by Rosa Helena Trujillo, Otoniel Adames Trujillo and 43 others.

Start date: 2017.

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Claim: \$25,036,414.

Object of the trial: The plaintiffs claim that as a consequence of the construction of the PHEQ, their income from activities of feeding workers, harvesting cocoa, farmers, day laborers in tobacco crops and various trades, tenants, contractors, vehicle owners, fish, tractor drivers, merchants, sand collectors in beach material extraction, input transporters, electricians, domestic workers, artisanal fishermen, employees, have been affected without, when preparing the "socioeconomic census" of the project, this had been taken into account.

Current status and procedural situation: On November 2, 2023, a ruling was issued denying all claims, and the ruling was notified on December 6, 2023. The counterparty appealed and the appeal was granted.

As of June 30, 2024, the second instance ruling is awaited.

s. Direct reparation action promoted by Gilberth Paredes and 112 others.

Start date: 2017.

Claim: \$16,857,708.

Object of the trial: The plaintiffs claim that as a consequence of the construction of the PHEQ, their income from artisanal fishing activities has been affected without this having been taken into account when the "socioeconomic census" of the project was prepared.

Current status and procedural situation: On June 13, 2022, the appeal is granted, on September 12, 2022, the appeal is admitted.

As of June 30, 2024, the process continues to be dispatched for a second instance ruling.

t. Control means direct repair of Ruber Cufiño Hernandez and others 252.

Start date: 2017.

Claim: \$38,117,538.

Object of the trial: The plaintiffs seek to condemn the Group for the material and moral damages caused by the impact on the economic activity of day laborers in various short-cycle trades in the area of direct influence of the El Quimbo Hydroelectric Project, and that, with the construction of this generated a loss of productive capacity for each of them.

Current status and procedural situation: In evidentiary stage.

On August 22, 2023, an evidentiary hearing was held, without hearing the interrogation of the plaintiffs and the Group's testimonial evidence; It was suspended and the date for the continuation was set for January 23 and 24, 2024. Once the date arrived, the tests were carried out and it is expected that the Judge will set new dates to carry out the missing tests.

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As of June 30, 2024, it remains in the evidentiary stage.

u. Means of control group action Policarpo Agudelo and others (bridge over the College).

Start date: 2014.

Claim: \$50,000,000.

Object of the trial: This is a group action processed by 373 natural persons inhabitants of 5 municipalities of Huila (Paicol, Nátaga, La Plata, Tesalia and La Argentina) transporters, rice growers and various merchants, hardware stores, who affirm that the Group must respond for having generated the undermining of the base of the abutment of the Paso del Colegio bridge, right bank, for the improper management given in the use of trawl material at the extraction source, area 9 at the confluence of the Páez and Magdalena, for the El Quimbo Hydroelectric Project, which caused the closure of the bridge between August 8, 2011 and December 17, 2012, generating a loss of productive capacity for each of them.

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

Once the evidentiary stage had been completed, on January 17, 2020, the Group was notified of the first instance ruling favorable to the Group issued by the administrative court of Huila. The court's argument is that it was not possible to demonstrate that the cause of the deterioration of the bridge was a consequence of the activity carried out by the Group for the construction of the project.

This ruling was appealed by the plaintiff on June 30, 2024, and is being processed for a second instance ruling.

v. Action for annulment and restoration of the rights of Jesús Hernán Ramírez Almarino and others.

Start date: 2017.

Claim: \$23,979,939.

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

Current status and procedural situation: Probationary stage.

The initial hearing was held on May 23, 2024. As of June 30, 2024, it continues in the evidentiary phase.

w. Action for annulment and restoration of the rights of Lorena Amaya Betancorth and others.

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Start date: 2021.

Claim: \$20,706,897.

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

Current status and procedural situation: Once the evidentiary stage was completed, on August 16, 2002, the final arguments were presented and on September 1, 2022, I entered the office for the first instance ruling.

As of June 30, 2024, the process continues in dispatch.

x. Declarative process of Investments Los Almendros Del Norte Ltda.

Start date: 2023.

Claim: \$132,191,499.

Object of the trial: The plaintiff claims that he built three electrical circuits in 1998 located on Carrera 118 No. 128-34, to be delivered to the Group for the provision of the public energy service and that they have not been paid or recognized by the Group, therefore, is failing to comply with CREG Resolution 070/2008 that refers to remuneration for the use of assets, therefore requesting payment of consequential damages and loss of profits.

Current status and procedural situation: In initial phase. On December 5, 2023, the lawsuit was answered.

As of June 30, 2024, initial hearings are expected.

y. José Edgar Bejarano group action.

Start date: 2004

Claim: \$32,000,000.

Object of the trial: Enel Colombia S.A. E.S.P. and AES Chivor & Cía. SCAESP, as responsible for the damages caused to the plaintiffs, due to the overflowing of the natural channel of the Upía River, caused by floods during the last two (2) years and especially from May 13, 14 and 15, 2002, as a consequence of the irregular and unplanned discharge of the Chivor and Guavio dams owned by the defendant companies.

Current status and procedural situation: The Tenth (10th) Administrative Court of Bogotá, on October 4, 2023, issued a first-instance ruling that was favorable to the Group, determining

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that the evidence gathered and practiced in the process does not demonstrate the existence of a causal link between the flood suffered by the plaintiffs with the operation of the Chivor and El Guavio hydroelectric plants; Specifically, it was not only demonstrated that there were no openings of the floodgates on the indicated dates but also that there were strange causes that ultimately generated the flooding downstream on the banks of the Upía River.

As of June 30, 2024, the process has been pending the second instance ruling since December 18, 2023.

z. Counterclaim within the Enel Colombia S.A. E.S.P. Arbitration Court against Mapfre Seguros Generales de Colombia S.A., Mapfre Colombia Vida Seguros S.A. and Mapfre Servicios Exequiales S.A.S.

Start date: 2023.

Claim: \$24,547,162.

Object of the trial: Enel initiates an Arbitration Court against Mapfre for having failed to comply with the existing commercial offer for the collection, promotion and billing of insurance, specifically for contacting clients without two years having passed after completion, which generated damages for the Group . For its part, Mapfre sues in a counterclaim and requests that the Group be declared contractually responsible for having unilaterally terminated the commercial offer on June 22, 2021, likewise, that other non-compliance be declared within the development of the contract and that it be ordered to pay damages.

Current status and procedural situation: The claim was answered, opposing its claims, the Arbitration Court of the Chamber of Commerce of Bogotá set a date for the conciliation hearing on January 30, 2024. On this date the hearing was held. of conciliation, declaring it failed due to the lack of conciliatory formulas, therefore, the arbitrators set their fees and the process will continue its normal course.

As of June 30, 2024, the process is still in the evidentiary stage, in practice of the testimonies requested by the parties.

Central America.

aa. Lesivity Process 22-2412-1027-CA (Costa Rica).

Start date: 2022.

Actor: Regulatory Authority of Public Services

Defendant: P.H. Don Pedro S.A.

Claim: The declaration of nullity of certain administrative acts of tariff setting for existing electricity generation plants and the reimbursement of the alleged amounts overpaid by the

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Costa Rican Electricity Institute (ICE) to PH Don Pedro S.A., an amount that would be calculated in execution of sentence.

Current status and procedural situation: The initial statement of claim was presented on April 27, 2022. Although not all parties have been notified and therefore, the deadline for the response has not begun to run, on behalf of PH Don Pedro S.A., the response brief on December 6, 2022.

All parties must be properly notified before moving to the next procedural stage. There are ample possibilities of obtaining a favorable result for PH Don Pedro S.A. in compliance with the applicable regulations and actions of the administration in the previous administrative process.

As of June 30, 2024, not all parties have been notified, so no additional action has been ordered, nor has a recent resolution been issued for this process.

ab. Ordinary agrarian process file 18-000036-0815-AG (Costa Rica).

Actor: Jafet Rojas Picado.

Defendants: PH Chucás, S.A. (hereinafter "Chucás") and Mario González Porras.

On March 23, 2018, Mr. Jafet Rojas Picado filed ordinary agrarian proceedings against Mr. Mario González Porras, by virtue of a contract for the constitution of a de facto company, signed between them, and which had the name "González & Red". In the proceedings filed, Mr. Jafet Rojas Picado requests: (i) the annulment and/or relative nullity of the extrajudicial settlement signed by Mario González Porras y Chucás; (ii) the payment and condemnation of damages caused by the breach of the contract of the de facto company; and (iii) the resolution of the social contract of incorporation of the de facto company González & Rojas. This process is processed in file 18-000036-0815-AG.

Through the resolution of 10:15 a.m. on April 5, 2018, the Agrarian Court of Alajuela warned Mr. Jafet Rojas Picado to correct the claim, regarding the claims, and provide all that evidence that was offered but not provided. . Likewise, in said resolution the actor was ordered to integrate the necessary passive consortium litigation in relation to Chucás, that is, the Court ex officio ordered the actor to expand his claim against Chucás and include it as a defendant in the process.

Current status and procedural situation: By resolution of May 29, 2024, a ruling was handed down in this file, in which the lawsuit filed against P.H. Chucás S.A. was declared void, accepting the exceptions of lack of active standing, lack of passive standing and lack of right. Jafet Rojas was ordered to pay PH Chucás S.A. the costs of the process. The court did condemn the other defendant, Mario González, to make a payment in favor of Jafet Rojas. Mario Gonzalez appealed the ruling regarding the conviction against him, but Jafet Rojas did not appeal regarding the dismissal in favor of PH Chucás S.A. or the ruling on costs.

PH Chucás S.A. will present the request for execution of the sentence against Jafet Rojas.

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As of June 30, 2024, there are no resolutions or additional actions.

ac. Labor Lawsuit presented by Marcelo Juarez (Guatemala).

Start date: 2022.

Claim: US\$100,000 (Compensation, economic advantages, annual bonus granted by Enel Guatemala, overtime and damages).

Purpose of the trial: Labor trial initiated by Marcelo Juarez (former employee), who claims to have been unjustifiably dismissed. Enel Guatemala S.A.'s defense is based on the fact that it was a dismissal with justified cause because it was a violation of the Labor Code (which falls within a cause for direct dismissal) and the internal policies and the Group's Code of Ethics.

Current status and procedural situation: On July 15, 2022, the Court of first instance declared the lawsuit filed by Marcelo Juarez inadmissible, declaring that what was done by the former employee falls within the grounds for dismissal established by the Labor Code and also violated the internal policies and Code of Ethics. of the Group.

Marcelo Juarez appealed the ruling and the Appeals Chamber (second instance) on October 27, 2022, partially declared the appeal in favor of the plaintiff and ordered Enel Guatemala to pay compensation, damages and legal costs.

On November 15, 2022, the Group filed an amparo action (constitutional guarantee) against the ruling of the Appeals Chamber. The probability of success for Enel is estimated at 50%, since the constitutional court is expected to grant protection and confirm the first instance ruling which declared the lawsuit filed by Marcelo Juarez without merit.

As of June 30, 2024, the process continues to be dispatched for ruling.

30. Sanctions

In the period from December 31, 2023, to June 30, 2024, the Group has the following sanctions in progress:

Environmental sanctions

- a) The National Environmental License Authority (ANLA) confirmed the sanction against the Group for \$2,503,259, for the alleged non-compliance with the environmental license, in relation to the removal of wood and biomass resulting from forestry exploitation of the Project reservoir basin. El Quimbo hydroelectric plant (hereinafter "PHEQ"). A claim for annulment and restoration of the right was filed, the claim has already been admitted.

On February 24, 2023, the first instance ruling was notified, by which the claims made by the Group were denied; In this sense, an appeal was filed against the sentence and since December 2023 the process has been pending in the Council of State for a second instance sentence.

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The litigation with which the annulment of the sanction is sought is classified as remote 10%. It is highlighted that the penalty was already paid on June 16, 2023.

- b) The Regional Autonomous Corporation of Alto Magdalena (CAM) ruled on the appeal filed against Resolution No. 2239 of July 29, 2016, in which the Group was fined \$758,864, for violation of environmental regulations, since activities without having the prior environmental permit as established by the norm (Opening of the road above level 720 of the PHEQ), the penalty was reduced to \$492,700.

The claim for annulment and restoration of the right (judicial actions) was filed, the CAM answered the claim. After the suspension of the process decreed by the Administrative Court of Huila due to the emergency measures due to COVID19, in December 2020 the initial hearing was held and the technical testimony requested by the Group was carried out. On April 6, 2022, the evidentiary stage was completed and a transfer was made to present closing arguments on April 27, 2022. The process has been pending for ruling since this date.

This litigation seeks the annulment of the sanction and is classified as remote 10%. It is highlighted that the penalty was paid on April 29, 2024.

- c) On January 12, 2018, the Group was notified of resolutions No. 3567, 3568 and 3569 of December 4, which confirmed the sanctions imposed by the CAM in November 2016 in relation to resolutions 3590, 3653 and 3816. November 2016, derived from the lack of discharge permits from the PHEQ resettlements, in accordance with environmental regulations.

As a consequence of the above, the Regional Autonomous Corporation of Alto Magdalena (CAM) imposed two (2) sanctions consisting of a fine of \$50,670 each.

The following are the resolutions and the facts for which the sanctions are presented:

- Resolution No. 3590 of November 10, 2016, the CAM sanctions the Group for not having the discharge permit for the Montea resettlement.

A claim for annulment and restoration of the right was filed, as of May 30, 2019, a first instance ruling was issued on October 4, 2021, favorable to the Group; The appeal presented by the CAM is currently being processed.

This litigation seeks the annulment of the sanction and is classified as 53% probable. It is highlighted that the penalty has not been paid because the first instance ruling is favorable to the Group.

- Resolution No. 3816 of November 10, 2016, the CAM sanctions the Group for not having the discharge permit for the La Galda resettlement.

A claim for annulment and restoration of the right was filed profit the CAM. On April 14, 2021, a first instance ruling was handed down by the Seventh Administrative Court of Neiva, in

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which the Group's claims were denied. The process is currently pending the processing of the appeal filed before the Administrative Court of Huila.

In the month of February this litigation was reclassified to remote 10%. The penalty has not been paid.

- d) Resolution No. 3727 of December 22, 2022, and formally notified on January 19, 2023 “by which an appeal for reconsideration is resolved”, issued by the Central Territorial Directorate of the Regional Autonomous Corporation of Alto Magdalena – CAM.

Background: Through Resolution No. 1589 of June 29, 2022, the Regional Autonomous Corporation of Alto Magdalena, declared the Group and Mr. Rubén Darío Mosquera Sierra responsible for the charges formulated in order No. 081 dated August 29, 2019, related to the improper forestry use of certain tree individuals; consequently, as a result of the above, the Group was fined \$540,470.

On June 27, 2023, the claim for Nullity and Restoration of the Right was filed against the Regional Autonomous Corporation of Alto Magdalena – CAM, before the Administrative Courts of Neiva – Huila; The claim was admitted and answered by the CAM on September 28, 2023.

The initial hearing was held on November 21 and concluding arguments were presented on December 5, 2023. The process is currently pending for a first-instance ruling in the Third Administrative Court of Neiva.

This litigation seeks the annulment of the sanction and is classified as remote 10%. It is highlighted that the payment of the penalty was made on September 26, 2023.

- e) Resolution 3607 of December 14, 2022, formally notified on January 19, 2023 “by which an appeal for reconsideration is resolved”, issued by the Central Territorial Directorate of the Regional Autonomous Corporation of Alto Magdalena – CAM.

Background: Through Resolution No. 1588 of June 29, 2022, the Regional Autonomous Authority of Alto Magdalena declared the Group, the company RG Ingeniería Ltda. and Ingedere Ltda. responsible and sanctioned them for the alleged non-compliance with environmental regulations, consisting of carrying out a forestry exploitation without authorization. The penalty imposed on the Group is \$363,262.

The conciliation process was completed without agreement between the parties and the lawsuit was filed on July 13, 2023.

It is currently pending admission by the Fourth Administrative Court of Neiva.

This litigation seeks the annulment of the sanction and is classified as remote 10%. It is highlighted that the penalty was paid on November 20, 2023.

- f) Resolution No. 2835 of 2023, by which the appeal for reconsideration filed against Resolution No. 00427 of 2023, issued by the National Environmental License Authority-ANLA, is resolved.

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Background: The National Environmental License Authority-ANLA, began a sanctioning process against Enel Colombia S.A. E.S.P. for the alleged environmental violation of not updating the contingency plan, an obligation established in the environmental license, the sanction is for a value of \$141,052,735.

After exhausting the procedural requirement before the Attorney General's Office, the claim for Nullity and Restoration of the Law was filed on July 2, 2024, which is pending in Administrative Court 3 of Bogotá; It is currently pending admission.

This litigation seeks the annulment of the sanction and is classified as remote 10%.

- g) Resolution No. 00069 of 2024, by which the reconsideration appeal filed against Resolution No. 00597 of 2023, issued by the National Environmental License Authority-ANLA, is resolved.

Background: The National Environmental Licensing Authority initiated a sanctioning process against the Group for an alleged environmental violation, since said authority considers that the Group did not comply with the obligation established in the environmental license, regarding the coordination of forestry exploitation fronts. The value of the penalty corresponds to \$47,333,801.

Currently, the conciliation request is pending to be filed with the Attorney General's Office, to exhaust the procedural requirement, which expires in the month of May 2024. Subsequently, the claim for nullity and restoration of the right will be presented before the environmental authority - ANLA.

This litigation seeks the annulment of the sanction and is classified as remote 10%.

Sanctions for regulatory breaches:

- a) On July 11, 2022, through Resolution No. SSPD 20222400660655, the Superintendency of Public Services resolved to sanction a fine of \$700,000,000 for considering that the Group failed to comply with the measurement code with respect to the client Gran Tierra Energy Ltda. for accumulating three failures in the measurement system over a period of one year. Against the sanction, an appeal for reconsideration was filed before the same SSPD; This entity, through Resolution No. SSPD 20232400403065 of July 21, 2023, resolved to confirm the sanction against the Group, and it was not correctly notified of this decision. Consequently, a protection action was filed with file 11001310302720230043800, which had a ruling for part of the 27th civil circuit court of Bogotá on August 15, 2023, granting the requested protection. However, this decision was revoked on November 28, 2023, by the Superior Court of Bogotá. The fine was paid on October 25, 2023.

On January 11, 2024, a claim for annulment and reinstatement was filed against the sanction. To date there are no more movements.

This litigation seeks the annulment of the sanction and is classified as remote 10%.

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b) On July 19, 2022, through Resolution No. SSPD 20222400666425, the Superintendency of Public Services resolved to sanction a fine in the amount of COP \$242,459, considering that, during the month of May 2020, the Group failed to comply with regulations on the measurement of consumption and billed 53,339 users for electric energy service based on estimated consumption without having proven that this did not occur as a consequence of their action or omission. Against the sanction, an appeal for reconsideration was filed before the same SSPD, in response, the entity through Resolution No SSPD 20232400436065 of August 3, 2023, resolved to modify the sanction imposed, leaving a value to be paid of \$237,422.

The fine was paid on August 23, 2023, and on January 11, 2024, a claim for annulment and restoration was filed against the aforementioned sanction; to date there are no more movements.

The litigation with which the annulment of the sanction is sought is classified as remote 10%.

31. Energy derivatives market

Generation

In May 2018, the Board of Directors approved the change in the Group's corporate purpose, in order to be able to carry out operations in the derivatives markets for purposes other than the coverage of the contracting portfolio. As of June 30, 2024, there are current energy futures sales and purchase contracts for 45.00 GWh, with a purpose other than the coverage of the contracting portfolio.

In turn, as of June 30, 2024, 34.92 GWh were settled, which were not considered within the hedging strategy.

Futures operations with Trading are backed by guarantees which as of June 30, 2024, amount to \$3,513,088 in cash and \$1,094,314 in TES; which are at the disposal of Enel Colombia S.A. E.S.P. , but as part of its Trading operation, they must be maintained as minimum amounts such as cash and cash equivalent.

Distribution

In accordance with CREG Resolution 101 020 of 2022, which defines the transfer of contract prices resulting from the mechanism proposed by Derivex, the Group, trying to mitigate the risk of exposure to the stock market of its regulated market, participated in this energy derivatives mechanism from the first auction organized by the promoter on October 19, 2022, to serve the regulated market. In the first auction of the mechanism, a reference price was set that allowed the Group to close an operation in the month of December 2022 of 4 contracts for the period between May and August 2023. As of June 30, 2024, no have current contracts under this mechanism.

As of June 30, 2024, the Trading valuation for the Group closes as follows:

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	Operation	MTM	No. Operations
Generation	Business	247,896	22
Total		\$247,896	22

32. Fair Value Information

The fair value of financial assets and liabilities is presented at the amount at which the instrument could be exchanged in a current transaction between mutually agreed parties and not in a forced or liquidation transaction, in accordance with the defined policy.

Below are the financial assets and liabilities that present a variation between the book value and the fair value, as of June 30, 2024:

	Book value	Fair value
Financial assets (1)		
Trade accounts and other accounts receivable, net	\$ 2,598,180,920	\$ 2,611,554,527
Total financial assets	\$ 2,598,180,920	\$ 2,611,554,527
Financial liabilities (2)		
Bank loans	\$ 6,808,214,695	\$ 7,605,144,290
Bonds issued	1,998,814,248	2,007,294,829
Leasing obligations	278,206,142	256,893,199
Total liabilities	\$ 9,085,235,085	\$ 9,869,332,318
Non-financial assets (3)		
Carbon Credits	\$ 23,507,127	\$ 78,330,801
Total non-financial assets	\$ 23,507,127	\$ 78,330,801

Below are the financial assets and liabilities that present a variation between the book value and the fair value, as of December 31, 2023:

	Book value	Fair value
Financial assets (1)		
Trade accounts and other accounts receivable, net	\$ 2,667,513,875	\$ 2,670,671,214
Total financial assets	\$ 2,667,513,875	\$ 2,670,671,214
Financial liabilities (2)		
Bank loans	\$ 6,635,299,682	\$ 7,473,076,071
Bonds issued	2,450,471,339	2,514,682,617
Leasing obligations	270,376,030	263,618,641
Total liabilities	\$ 9,356,147,051	\$ 10,251,377,329
Non-financial assets (3)		
Carbon Credits	\$ 23,507,127	\$ 78,330,801
Total non-financial assets	\$ 23,507,127	\$ 78,330,801

- (1) The Group evaluates accounts receivable and other long-term accounts receivable, classifying them under level 2 of the hierarchy, taking into account that they are observable in similar markets. For this measurement, the basis of parameters such as the lowest interest rates in the market for products with characteristics similar to the cutoff of June 2024, risk factors of each country in particular, the solvency of the client and the risk characteristics of the financed portfolio are used. . Based on this evaluation, provisions are recorded to account for expected losses on these accounts receivable.

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- (2) Financial obligations and leases are classified within level 2 of the hierarchy, given that they can be negotiated or traded in active markets at market prices on the measurement date. Fair value is estimated by discounting future cash flows using rates available for debt with similar terms, credit risk and maturities. The Group uses the discount rates of the zero-coupon curve according to the maturities of each issue.

The fair values of cash and cash equivalents and trade accounts payable approximate their carrying amounts, largely due to the short-term maturities of these instruments.

As of June 30, 2024, the Group does not present financial assets or liabilities measured at fair value in its condensed interim consolidated statement of financial position.

- (3) Enel Colombia S.A. E.S.P. , as of June 30, 2024, has recognized CO carbon credits², whose fair value is \$78,330,801 corresponding to 2,691,628 certificates issued in November 2020 for the reduction of CO emissions²for the years 2015 – 2018 for \$18,755,788, 1,396,818 certificates issued in March 2021 for reduction of CO emissions²for the years 2019 and 2020 for \$19,415,770, 1,167,444 certificates issued in February 2022 for reduction of CO emissions²for \$16,485,062 and 1,133,764, certificates issued as of September 2023 for reduction of CO emissions²for \$23,674,181 from the El Quimbo, Guavio Menor, Dario Valencia Samper, Salto II Tequendama plants; Likewise, sales of CO certificates have been made²with an impact on inventory of \$(54,823,674). (see Note 9).

33. Categories of financial assets and liabilities

The categories under IFRS 9 of financial assets and liabilities are the following:

Financial Assets	As of June 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Amortized Cost				
Cash and cash equivalents	\$ 1,159,490,807	\$ -	\$ 1,629,477,082	\$ -
Trade accounts receivable and other accounts receivable, net	2,548,177,437	50,003,483	2,610,259,197	57,254,678
Accounts receivable from related entities	14,974,999	-	15,835,483	-
Other financial assets	38,415,710	388,464,360	8,445,751	365,208,600
Total Financial Assets at Amortized Cost	\$ 3,761,058,953	\$ 438,467,843	\$ 4,264,017,513	\$ 422,463,278
Fair Value with changes in Results				
Other financial assets	1,787,348	-	3,713,944	-
Total Financial Assets at Fair Value with changes in Results	\$ 1,787,348	\$ -	\$ 3,713,944	\$ -
Fair Value with changes in OCI				
Other financial assets	19,706,304	-	7,527,351	-
Total Financial Assets at Fair Value with changes in OCI	\$ 19,706,304	\$ -	\$ 7,527,351	\$ -

Financial Liabilities	As of June 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Amortized Cost				
Other financial liabilities	\$ 1,556,295,302	\$ 7,528,939,783	\$ 2,103,764,515	\$ 7,253,638,572
Trade accounts and other accounts payable	2,284,671,967	242,493,359	3,070,227,174	241,059,978
Accounts payable to related entities	2,046,087,988	238,078,459	266,929,547	246,389,316
Total Financial Liabilities at Amortized Cost	\$ 5,887,055,257	\$ 8,009,511,601	\$ 5,440,921,236	\$ 7,741,087,866
Fair Value with changes in OCI				
Other financial liabilities	27,792,980	-	76,927,698	-
Total Financial Liabilities at Fair Value with changes in OCI	\$ 27,792,980	\$ -	\$ 76,927,698	\$ -

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34. Operating Segments

Enel Colombia S.A. E.S.P. and subsidiaries have been organized internally by operating segments, which have been defined based on IFRS 8 Paragraph 9, which has as its starting point the segregation requested by the Group's decision-making bodies to review and evaluate the management of business; and, on the other hand, the criteria established in paragraph 12 of IFRS 8, taking into consideration the aggregation of operating segments that have similar economic characteristics.

For each of the segments, the General Manager, the Management Committee and the Group's Board of Directors review the internal reports periodically.

Consequently, the Group has defined the following operating segments, whose main products, services and operations are as described below:

No.	SEGMENT	OPERATION
1	Generation	<ul style="list-style-type: none"> • Power generation. • Gas marketing. • Marketing of carbon credits.
2	Distribution	<ul style="list-style-type: none"> • Distribution and commercialization of Energy. • Public lighting service (infrastructure). • Other businesses.

Additionally, these segments meet the quantitative thresholds for determining segments that must be reported as of June 30, 2024.

The financial information of the segments is determined by applying to each of them the general policies of the Group described in the corresponding chapter.

Below is the financial information by segment:

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Segment results for the period January - June 2024	Segments as of June 30, 2024			
	Generation	Distribution	Deletions or adjustments	Total
Revenue from ordinary activities from external clients	\$3,915,354,710	\$4,464,285,969	\$(113,880,105)	\$8,265,760,574
Revenue from ordinary activities from inter-segment transactions	120,023,534	332,005,306	(452,028,840)	-
Income from ordinary activities and other operating income	\$4,035,378,244	\$4,796,291,275	\$(565,908,945)	\$8,265,760,574
Supplies and services	(1,962,402,628)	(2,501,546,501)	89,560,455	(4,374,388,674)
Depreciation and amortization	(245,663,594)	(297,826,383)	-	(543,489,977)
Personnel expenses	(126,978,305)	(155,960,563)	-	(282,938,868)
Other income (costs)	(197,789,118)	(90,959,980)	24,319,650	(264,429,448)
Financial income	52,049,890	81,175,373	(18,909,893)	114,315,370
Financial expenses	(309,545,827)	(346,010,752)	18,909,893	(636,646,686)
Differences in Exchange	(12,957,812)	(5,732,997)	-	(18,690,809)
Participation in the profits of investees with equity participation	57,844,533	(2,223,082)	(58,958,047)	(3,336,596)
Result from other investments	41,123,148	-	(41,123,148)	-
Results in sale and disposal of assets	75,815	(3,918,602)	-	(3,842,787)
Other non-monetary items:	\$298,451	\$(24,865,463)	\$-	\$(24,567,012)
Losses due to impairment of financial assets	298,451	(24,865,463)	-	(24,567,012)
Profit before taxes	\$1,331,432,797	\$1,448,422,325	\$(552,110,035)	\$2,227,745,087
Income tax expense	(331,000,562)	(392,282,935)	-	(723,283,497)
Net profit	\$1,000,432,235	\$1,056,139,390	\$(552,110,035)	\$1,504,461,590

Segment results for the period January - June 2023	Segments as of June 30, 2023			
	Generation	Distribution	Deletions or adjustments	Total
Revenue from ordinary activities from external clients	\$3,920,564,880	\$4,051,641,773	\$(125,913,589)	\$7,846,293,064
Revenue from ordinary activities from inter-segment transactions	330,126,454	116,816,833	(446,943,287)	-
Income from ordinary activities and other operating income	\$4,250,691,334	\$4,168,458,606	\$(572,856,876)	\$7,846,293,064
Supplies and services	(1,543,942,841)	(2,362,165,398)	79,349,995	(3,826,758,244)
Depreciation and amortization	(253,645,289)	(262,893,936)	-	(516,539,225)
Personnel Expenses	(137,800,864)	(147,329,054)	-	(285,129,918)
Other income (costs)	(165,043,804)	(134,662,123)	46,563,594	(253,142,333)
Financial income	56,949,998	148,822,313	(31,644,838)	174,127,473
Financial expenses	(619,209,329)	(322,779,267)	31,644,838	(910,343,758)
Differences in Exchange	28,796,374	1,376,397	-	30,172,771
Participation in the profit (loss) of investees with equity participation	(258,696,829)	(72,651,786)	339,017,895	7,669,280
Result from other investments	121,812,155	2,428,619	(114,046,990)	10,193,784
Results in sale and disposal of assets	(86,374)	(2,145,810)	-	(2,232,184)
Other non-monetary items:	\$(1,312,379)	\$(24,296,443)	\$-	\$(25,608,822)
Losses due to impairment of financial assets	(1,312,379)	(24,296,443)	-	(25,608,822)
Profit (loss) before taxes	\$1,478,512,152	\$992,162,118	\$(221,972,382)	\$2,248,701,888
Income tax expense	(584,519,079)	(342,693,861)	-	(927,212,940)
Net profit (loss)	\$893,993,073	\$649,468,257	\$(221,972,382)	\$1,321,488,948

Financial Position by segments as of June 30, 2024	Segments as of June 30, 2024			
	Generation	Distribution	Deletions or adjustments	Total
Property, plant and equipment	\$14,614,538,329	\$7,820,052,204	\$-	\$22,434,590,533
Intangible Assets	1,069,339,039	385,782,260	-	1,455,121,299
Accounts receivable	2,051,797,706	1,790,927,858	(1,229,569,645)	2,613,155,919
Investments in subsidiaries, joint ventures and associates	4,648,673,636	63,413,862	(4,661,040,855)	51,046,643
Other Assets	2,667,849,526	714,968,818	-	3,382,818,344
Total Operating Assets	\$25,052,198,236	\$10,775,145,002	\$(5,890,610,500)	\$29,936,732,738
Financial liabilities	3,928,741,097	5,184,286,968	-	9,113,028,065
Accounts payable	3,636,917,945	2,403,983,473	(1,229,569,645)	4,811,331,773
Provisions	376,536,241	56,405,061	-	432,941,302
Other Liabilities	1,132,761,086	388,044,192	-	1,520,805,278
Total Operating Liabilities	\$9,074,956,369	\$8,032,719,694	\$(1,229,569,645)	\$15,878,106,418

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Financial Position by segments as of December 31, 2023	Segments as of December 31, 2023			
	Generation	Distribution	Deletions or adjustments	Total
Property, plant and equipment	\$14,224,892,685	\$7,532,114,675	\$1,772,454	\$21,758,779,814
Intangible Assets	1,051,133,519	448,117,158	10,898	1,499,261,575
Accounts receivable	1,849,801,084	1,911,351,915	(1,077,803,641)	2,683,349,358
Investments in subsidiaries, joint ventures and associates	4,227,434,815	65,994,422	(4,238,688,519)	54,740,718
Other Assets	2,426,110,830	1,173,642,199	-	3,599,753,029
Total Operating Assets	\$23,779,372,933	\$11,131,220,369	\$(5,314,708,808)	\$29,595,884,494
Financial liabilities	4,027,715,292	5,406,615,493	-	9,434,330,785
Accounts payable	3,069,055,658	1,833,353,999	(1,077,803,642)	3,824,606,015
Provisions	395,076,794	49,321,035	-	444,397,829
Other Liabilities	1,176,725,355	749,486,515	-	1,926,211,867
Total Operating Liabilities	\$8,668,573,099	\$8,038,777,042	\$(1,077,803,642)	\$15,629,546,496

Segment results for the period
January – June 2024

	Geographic Location as of June 30, 2024					
	Colombia	Costa Rica	Panama	Guatemala	Deletions or adjustments	Total
Revenue from ordinary activities from external clients	\$7,651,636,756	\$36,698,859	\$498,602,816	\$192,702,248	\$(113,880,105)	\$8,265,760,574
Revenue from ordinary activities from inter-segment transactions	452,028,840	-	-	-	(452,028,840)	-
Income from ordinary activities	\$8,103,665,596	\$36,698,859	\$498,602,816	\$192,702,248	\$(565,908,945)	\$8,265,760,574
Supplies and services	(4,076,469,511)	(192,941)	(274,965,824)	(112,320,853)	89,560,455	(4,374,388,674)
Depreciation and amortization	(446,932,642)	(14,587,275)	(66,530,071)	(25,439,989)	-	(543,489,977)
Personnel Expenses	(256,091,846)	(5,075,111)	(12,081,147)	(9,690,764)	-	(282,938,868)
Other income (costs)	(226,858,400)	(13,065,797)	(27,770,296)	(21,054,605)	24,319,650	(264,429,448)
Financial income	105,714,734	7,376,191	17,046,350	3,087,988	(18,909,893)	114,315,370
Financial expenses	(604,274,725)	(15,664,835)	(33,911,925)	(1,705,094)	18,909,893	(636,646,686)
Differences in Exchange	(19,422,447)	485,828	435,078	(189,268)	-	(18,690,809)
Participation in the profits of investees with equity participation	55,621,451	-	-	-	(58,958,047)	(3,336,596)
Result from other investments	-	-	41,123,148	-	(41,123,148)	-
Results in sale and disposal of assets	(3,977,252)	-	-	134,465	-	(3,842,787)
Other non-monetary items:	\$(24,364,145)	\$(109,150)	\$29,412	\$(123,129)	\$-	\$(24,567,012)
Losses due to impairment of financial assets	(24,364,145)	(109,150)	29,412	(123,129)	-	(24,567,012)
Profit (loss) before taxes	\$2,606,610,813	\$(4,134,231)	\$151,977,541	\$25,400,999	\$(552,110,035)	\$2,227,745,087
Income tax expense (income)	(679,147,069)	140,845	(38,631,361)	(5,645,912)	-	(723,283,497)
Net Profit (loss)	\$1,927,463,744	\$(3,993,386)	\$113,346,180	\$19,755,087	\$(552,110,035)	\$1,504,461,590

Segment results for the period
January – June 2023

	Geographic Location as of June 30, 2023					
	Colombia	Costa Rica	Panama	Guatemala	Deletions or adjustments	Total
Revenue from ordinary activities from external clients	\$7,212,907,462	\$34,436,881	\$492,040,464	\$232,821,846	\$(125,913,589)	\$7,846,293,064
Revenue from ordinary activities from inter-segment transactions	446,943,287	-	-	-	(446,943,287)	-
Income from ordinary activities	\$7,659,850,749	\$34,436,881	\$492,040,464	\$232,821,846	\$(572,856,876)	\$7,846,293,064
Supplies and services	(3,540,919,522)	(2,838,646)	(231,915,738)	(130,434,333)	79,349,995	(3,826,758,244)
Depreciation and amortization	(410,712,023)	(16,230,834)	(59,685,735)	(29,910,633)	-	(516,539,225)
Personnel Expenses	(252,853,578)	(6,820,011)	(14,038,299)	(11,418,030)	-	(285,129,918)
Other income (costs)	(172,247,259)	(60,416,579)	(31,218,259)	(35,823,830)	46,563,594	(253,142,333)
Interest income	168,194,866	9,238,968	24,556,909	3,781,568	(31,644,838)	174,127,473
Interest expenses	(593,418,106)	(304,192,078)	(42,594,675)	(1,783,737)	31,644,838	(910,343,758)
Differences in Exchange	32,011,054	(1,564,561)	(154,199)	(119,523)	-	30,172,771
Participation in the profits of investees with equity participation	(328,919,996)	-	121,169,027	643,128	224,970,905	17,863,064
Results in sale and disposal of assets	(2,281,208)	9,185	-	39,839	-	(2,232,184)
Other non-monetary items:	\$(25,152,811)	\$21,038	\$(566,660)	\$89,611	\$-	\$(25,608,822)
Losses due to impairment of financial assets	(25,152,811)	21,038	(566,660)	89,611	-	(25,608,822)
Profit (loss) before taxes	\$2,533,552,166	\$(348,356,637)	\$257,592,835	\$27,885,906	\$(221,972,382)	\$2,248,701,888
Income tax expense (income)	(863,113,224)	1,084,692	(54,835,623)	(8,348,785)	-	(927,212,940)
Net Profit (loss)	\$1,668,438,942	\$(347,271,945)	\$202,757,212	\$19,537,121	\$(221,972,382)	\$1,321,488,948

Enel Colombia S.A. E.S.P. and its subsidiaries
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Financial Position by segments	Geographic Location as of June 30, 2024					Total
	Colombia	Costa Rica	Panama	Guatemala	Deletions or adjustments	
Property, plant and equipment	\$19,007,524,033	\$125,896,068	\$1,857,764,688	\$1,443,405,744	\$ -	\$22,434,590,533
Intangible Assets	721,202,696	165,373,743	519,261,453	49,283,407	-	1,455,121,299
Accounts receivable	2,401,472,082	206,462,890	797,273,528	437,517,064	(1,229,569,645)	2,613,155,919
Investments in subsidiaries, joint ventures and associates	3,234,494,954	711,291,306	766,215,489	85,749	(4,661,040,855)	51,046,643
Other Assets	2,462,393,540	207,190,223	446,084,044	267,150,537	-	3,382,818,344
Total Operating Assets	\$27,827,087,305	\$1,416,214,230	\$4,386,599,202	\$2,197,442,501	\$(5,890,610,500)	\$29,936,732,738
Financial liabilities	9,061,769,280	2,346,395	19,679,240	29,233,150	-	9,113,028,065
Accounts payable	3,932,427,594	572,959,705	1,242,267,668	293,246,451	(1,229,569,645)	4,811,331,773
Provisions	405,188,087	-	27,753,215	-	-	432,941,302
Other Liabilities	1,252,743,305	35,063,184	227,375,061	5,623,728	-	1,520,805,278
Total Operating Liabilities	\$14,652,128,266	\$610,369,284	\$1,517,075,184	\$328,103,329	\$(1,229,569,645)	\$15,878,106,418

Financial Position by segments	Geographic Location as of December 31, 2023					Total
	Colombia	Costa Rica	Panama	Guatemala	Deletions or adjustments	
Property, plant and equipment	\$18,550,153,710	\$118,281,394	\$1,745,388,968	\$1,343,183,288	\$1,772,454	\$21,758,779,814
Intangible Assets	788,296,571	163,226,893	496,152,426	51,574,787	10,898	1,499,261,575
Accounts receivable	2,472,181,362	177,204,428	659,498,183	452,269,026	(1,077,803,641)	2,683,349,358
Investments in subsidiaries, joint ventures and associates	2,931,920,881	655,391,687	706,037,659	79,010	(4,238,688,519)	54,740,718
Other Assets	2,819,713,359	199,590,058	421,707,164	158,742,448	-	3,599,753,029
Total Operating Assets	\$27,562,265,883	\$1,313,694,460	\$4,028,784,400	\$2,005,848,559	\$(5,314,708,808)	\$29,595,884,494
Financial liabilities	9,385,165,652	2,249,410	19,130,912	27,784,811	-	9,434,330,785
Accounts payable	2,912,593,052	529,815,857	1,192,222,460	267,778,288	(1,077,803,642)	3,824,606,015
Provisions	421,085,313	-	23,312,516	-	-	444,397,829
Other Liabilities	1,703,418,081	35,225,507	180,472,845	7,095,434	-	1,926,211,867
Total Operating Liabilities	\$14,422,262,098	\$567,290,774	\$1,415,138,733	\$302,658,533	\$(1,077,803,642)	\$15,629,546,496

35. Relevant facts

Authorization for construction and commissioning of Guayepo III Solar Park

On January 12, 2024, the Board of Directors of Enel Colombia S.A. E.S.P. authorized the construction and commissioning of the Guayepo III solar park, as well as the subscription and execution of all documents and acts necessary for this purpose, including the acquisition of one hundred percent one hundred (100%) of the shares of the company Guayepo Solar III S.A.S.ESP

Voluntary disposal process Route 40

Within the framework of the voluntary disposal process agreed with the National Infrastructure Agency - ANI and the concessionaire Ruta 40, in the month of January 2024, the initial payment in the amount of \$7,868,073 associated with the voluntary disposal of the strip of land owned by Enel Colombia S.A. E.S.P. , located parallel to the road under construction and the granting of an easement. In subsequent months, the deed, delivery and registration will be carried out, as well as the payment of the remaining value.

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La Loma Solar Park Entry into Commercial Operation

On February 13, 2024, the inauguration of the La Loma Solar Park took place, the largest solar energy generation plant in the country connected to the National Interconnected System (SIN). From this date this plant will generate 420 GWh/year.

Reliability Charge Auction

Enel Colombia S.A. E.S.P. participated in the reliability charge auction for the period 2027-2028, with the portfolio of existing plants and with 6 new generation projects (Fundación, Guayepo III, Atlántico, Valledupar, Chinú, Sahagún). The result for the Group was the award of 12,157 GWh/year in firm energy obligations, for a term of up to 20 years, except in the case of the Foundation project, which, being under construction, will be for 10 years.

News from Senior Management and Audit Committee

On March 21, 2024, the Board of Directors of Enel Colombia S.A. E.S.P. appointed the following members of the Audit Committee:

- | Principal | Alternate |
|-------------------------|-------------------------------|
| - Francesco Bertoli | - Monica Cataldo. |
| - Juan Ricardo Ortega | - Andres Baracaldo Sarmiento. |
| - Carolina Soto Losada | - Ruty Paola Ortiz Jara. |
| - Astrid Martinez Ortiz | - Mario Trujillo Hernandez. |

Updates on Directors and Senior Management Members

Additionally, on March 21, 2024, the Board of Directors: i) appointed Mr. Francesco Bertoli as General Manager of Enel Colombia S.A. E.S.P. as of April 1, 2024, and ii) accepted the resignation of Mr. Luciano Tommasi as General Manager with effect from March 31, 2024.

Ordinary Bond Tranche

On April 4, 2024, Resolution No. 0393 of February 28, 2024, became firm, by which the registration in the National Registry of Securities and Issuers - RNVE of the Eighth Tranche of Ordinary Bonds that was in charge was cancelled. of Codensa S.A. E.S.P. and which was transferred to Enel Colombia S.A. E.S.P. by virtue of the improvement of the merger by absorption process, for a value of 195,000 million pesos. The above does not represent a financial impact for the Group.

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Approval of the Atlantico Photovoltaic solar project

On May 2, 2024, at the Global Investment Committee, and on May 6 at the Board of Directors, the construction of the Atlántico project was approved, with a capacity of 256MWp. The investment in this project is for a total approximate value of 199.4 MUSD (0.78 MUSD/MWp).

Government measures to mitigate the risk of rationing due to the child phenomenon

Because the El Niño phenomenon lasted longer than initially expected, the national government found it necessary to implement various temporary measures to mitigate the risk of rationing in the event that the dry period extended even further, such as the following:

- Resolution Ministry of Mines and Energy (MME) 40116 (April 2, 2024): transitional measures to supply demand due to energy conditions in the summer 2023 – 2024 (Thermal Goal)
- Resolution Commission for the Regulation of Energy and Gas (CREG) 101-038 (April 15, 2024): transitional measures to defer payment obligations of marketers.
- CREG Resolution 101-041 (April 20, 2024): through which it establishes transitional measures for the dispatch of hydraulic plants with an available reservoir in the event of the El Niño Phenomenon 23-24.
- MME Circular 40017 (April 20, 2024): through which this portfolio announces its decision to extend until May 31, 2024, the measures provided for by Resolution 40116 of 2024.
- Additionally, the CREG issued Resolution 701038 of 2024 through which the new marketing methodology is proposed. This document under consultation is for comments until August 25, 2024.

These measures have had some negative impacts on operating income for the month of April, without representing losses or risks to the financial viability of the Group. At the beginning of the rainy season and because these are temporary measures, no future impact is expected, so after the situation is over there is a sign of tranquility for the sector.

Costa Rica energy settlement process

On April 1, 2024, the Chucás, Don Pedro and Rio Volcán generators received a statement from the Costa Rican Institute of Electrical Energy (ICE) in which it was mentioned that, based on the liquidation process of the energy delivered in March 2024 by your client, all billing that corresponds to the collection of this sale must not include Value Added Tax (VAT).

The above is based on paragraph 36 of article 8 of the VAT Law, which establishes the exemption from this tax for the “purchase of electrical energy for distribution”, a concept within which the energy acquired by the ICE is found. to private generation companies.

Lifting of the precautionary measure and collection of the fine PH Chucás S.A. (Costa Rica)

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The Costa Rican Electricity Institute (ICE) has requested the lifting of the precautionary measure that prevented the collection of the fine from PH Chucás S.A. for delay in the construction of the Chucás Project, in the amount of US\$4,631,704.00. On this amount, ICE had already withheld US\$2,449,626.32, so the balance receivable on said fine is US\$2,182,077.68. Chucás does not have any legal means to maintain the precautionary measure; Therefore, once it is lifted by the Contentious Administrative Court, ICE will inform Chucás of the reactivation of the charge by withholding the billing for the sale of energy and availability of the plant.

Enel Renewable and Progreso Solar merger authorization (Panama)

On May 24, 2024, the merger between the companies Enel Renovables S.R.L. (absorbing entity) and Progreso Solar 20 MW S.A. (absorbed entity) was registered with the Public Registry of Panama.

Authorization for merger of Generadora de Oeste and Generadora Montecristo (Guatemala)

On May 8, the progress in the authorization of the merger between Generadora de Occidente S.A. (absorbing company) and Generadora Montecristo S.A. (absorbed company) was notified; it is expected to be formalized in the coming months.

36. Subsequent events

New Regulatory and legal standards

On July 2, 2024, the Ministry of Mines and Energy published Resolution MME 40225 of 2024, which aims to reduce electricity rates in the country and establishes general guidelines to renegotiate energy contracts between agents; The CREG must issue application regulations and goals. There may be possible impacts in the future if you decide to renegotiate.

Dividends declared Renovables de Guatemala S.A.

On July 5, 2024, it was approved to declare dividends by the company Renovables de Guatemala S.A., for US 20,000,000, corresponding to the profits of the 2016 period. The payment was effective to the shareholders on July 26, 2024.

Dividend Payment

On July 29, 2024, Enel Colombia S.A. E.S.P. paid the first installment of the ordinary dividends declared corresponding to the 2023 result.

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Merger Jaguito Solar 10 MW, S.A. and Enel Renovable, S.R.L. (Panama)

On August 1, 2024, the merger between the companies Jaguito Solar 10 MW, S.A. (absorbing company) and Enel Renovable, S.R.L. (absorbed company) was registered in the public registry of Panama.

Acquisition of Guayepo Solar III S.A.S. E.S.P.

On August 5, 2024, Enel Colombia S.A. E.S.P. acquired 100% of the shares of the company Guayepo Solar III S.A.S.ESP, a situation that translates into a change in the corporate structure of the Group. The corresponding legal procedures are currently being carried out.

Ruling that annuls the settlement of the 2020 special contribution

On August 9, 2024, Enel Colombia S.A. E.S.P. was notified of the second instance ruling of the Fourth Section of the Council of State, which annuls the settlement of the 2020 special contribution of Emgesa S.A. ESP and orders the return of the amounts paid to the SSPD for this concept. The amount paid for Special Contribution for the year 2020 by Emgesa S.A. E.S.P. was \$4,393,606, a value that will be indexed by IPC as considered in the ruling.



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**REPORT OF THE FISCAL REVIEWER ON THE REPORT IN eXTENSIBLE LANGUAGE BUSINESS
REPORTING LANGUAGE (XBRL)**

Dear Shareholders
Enel Colombia S.A. E.S.P.:

Introduction

I have reviewed the report in eXtensible Business Reporting Language (XBRL) as of June 30, 2024 of Enel Colombia S.A. E.S.P. and its Subsidiaries (the Group), which incorporates the consolidated interim financial information, which includes:

- the consolidated statement of financial position as of June 30, 2024;
- the consolidated statement of income and the consolidated statement of other comprehensive income for the three- and six-month periods ended June 30, 2024;
- the consolidated statement of changes in equity for the six-month period ended June 30, 2024;
- the consolidated statement of cash flows for the six-month period ended June 30, 2024; and
- the notes to the report.

Management is responsible for the preparation and presentation of this report in eXtensible Business Reporting Language (XBRL) that incorporates consolidated interim financial information in accordance with International Accounting Standard 34 (IAS 34) – Intermediate Financial Information contained in the Accounting Standards. Accounting and Financial Information accepted in Colombia, and for the presentation of the report in eXtensible Business Reporting Language (XBRL) according to instructions from the Financial Superintendence of Colombia. My responsibility is to express a conclusion on the report in eXtensible Business Reporting Language (XBRL) that incorporates the consolidated interim financial information, based on my review.

Scope of the review

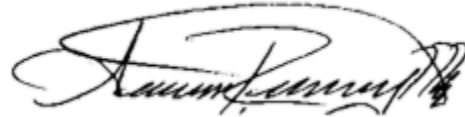
I have carried out my review in accordance with the International Standard for Review Engagements 2410 “Review of Interim Financial Information carried out by the Independent Auditor of the Entity”, included in the Information Assurance Standards accepted in Colombia. A review of interim financial information consists of making inquiries, primarily with those responsible for financial and accounting matters, and the application of analytical and other review procedures.

The scope of a

review is substantially less than that of an audit carried out in accordance with International Auditing Standards accepted in Colombia and, consequently, it does not allow me to obtain assurance of having known all the significant matters that could have been identified in an audit. Therefore, I do not express an audit opinion.

Conclusion

Based on my review, no issue has come to my attention that makes me assume that the report in eXtensible Business Reporting Language (XBRL), which incorporates the consolidated interim financial information of Enel Colombia SAESP, as of June 30, 2024, does not has been prepared, in all aspects of material importance, in accordance with International Accounting Standard 34 (IAS 34) – Intermediate Financial Information contained in the Accounting and Financial Reporting Standards accepted in Colombia and instructions of the Financial Superintendency of Colombia .



Andrea Rodríguez Mur
Tax Auditor of Enel Colombia S.A. E.S.P.
TP 145083 - T
Member of KPMG S.A.S.

August 13, 2024