

**CONDENSED CONSOLIDATED INTERIM FINANCIAL
STATEMENTS**

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

As of September 30 and for the three- and nine-month periods ended
September 30, 2024.

(With comparative figures as of December 31, 2023, and for the three-
and nine-month periods ended September 30, 2023).

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

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

	Note	As of September 30, 2024	As of December 31, 2023
ASSET			
<i>Current Assets:</i>			
Cash and cash equivalents	4	\$ 1,048,100,747	\$ 1,629,477,082
Other financial assets	5	49,375,803	19,687,046
Other non-financial assets	6	140,478,500	109,126,197
Trade and other receivables, net	7	2,369,910,709	2,610,259,197
Accounts receivable from related entities	8	17,831,487	15,835,483
Inventories, net	9	478,044,067	534,984,310
Assets held for sale	10	424,508,688	424,508,688
Income tax assets	11	74,615,228	106,062,126
Total current assets		\$ 4,602,865,229	\$ 5,449,940,129
<i>Non-current Assets:</i>			
Other financial assets	5	377,074,105	365,208,600
Other non-financial assets	6	299,346,062	284,702,340
Trade accounts receivable and other accounts receivable	7	52,680,207	57,254,678
Investments in subsidiaries, joint ventures and associates	12	51,042,966	54,740,718
Intangible assets other than goodwill, net	13	1,377,779,646	1,499,261,575
Property, plant and equipment, net	14	22,816,378,096	21,758,779,814
Capital gain	15	117,494,254	107,840,122
Deferred tax assets	16	19,139,668	18,156,518
Total non-current assets		\$ 25,110,935,004	\$ 24,145,944,365
Total assets		\$ 29,713,800,233	\$ 29,595,884,494
Liabilities and equity			
<i>Current liabilities:</i>			
Other financial liabilities	17	1,590,142,102	2,180,692,213
Trade accounts and other accounts payable	18	2,430,392,299	3,070,227,174
Accounts payable to related entities	8	1,437,267,387	266,929,547
Provisions	19	172,607,289	225,473,844
Tax liabilities	20	76,132,377	410,178,227
Other non-financial liabilities	21	300,364,330	348,170,207
Provisions for employee benefits	22	112,683,625	132,366,206
Total current liabilities		\$ 6,119,589,409	\$ 6,634,037,418
<i>Non-current liabilities:</i>			
Other financial liabilities	17	7,083,411,067	7,253,638,572
Trade accounts and other accounts payable	18	76,707,795	241,059,978
Accounts payable to related entities	8	262,350,721	246,389,316
Provisions	19	347,921,018	218,923,985
Other non-current non-financial liabilities	21	286,289	-
Provisions for employee benefits	22	467,540,430	507,362,135
Deferred tax liabilities	16	571,271,429	528,135,092
Total non-current liabilities		\$ 8,809,488,749	\$ 8,995,509,078
Total liabilities		\$ 14,929,078,158	\$ 15,629,546,496

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

	Note	As of September 30, 2024	As of December 31, 2023
Heritage			
Issued capital	23	\$ 655,222,313	\$ 655,222,313
Issue premiums		113,255,816	113,255,816
Merger premiums		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)		190,930,918	(155,295,479)
<i>Utility of the period</i>		2,171,557,827	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 of business combination</i>		(263,850,751)	(263,850,751)
Retained earnings		5,661,616,985	5,228,518,219
Equity attributable to the owners of the controlling company		\$ 13,846,539,291	\$ 13,135,651,483
Non-controlling interests		938,182,784	830,686,515
Total assets		14,784,722,075	13,966,337,998
Total liabilities and equity		\$ 29,713,800,233	\$ 29,595,884,494

The 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

Francesco Bertoli
Legal Representative

Firmado por ALBA
LUCIA SALCEDO
RUEDA

Light Darius Sarmiento Quintero
Public Accountant
Professional Card 65450-T



Andrea Rodriguez Mur
Statutory Auditor
Professional Card 145083-T
Member of KPMG S.A.S.
(See my report of November 13, 2024)

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

	Note	Nine-month period from January 1 to September 30,		Three-month period from July 1 to September 30,	
		2024	2023	2024	2023
Income from ordinary activities	24	\$ 12,433,801,592	\$ 12,286,937,713	\$ 4,168,041,018	\$ 4,440,644,649
Other operating income	24	86,581,549	117,285,741	35,838,367	37,977,622
Total, revenue from ordinary activities and other operating income		12,520,383,141	12,404,223,454	4,203,879,385	4,478,622,271
Supplies and services	25	(6,647,008,492)	(6,152,302,997)	(2,272,619,818)	(2,325,544,753)
Contribution margin		\$ 5,873,374,649	\$ 6,251,920,457	\$ 1,931,259,567	\$ 2,153,077,518
Other work carried out by the Group and capitalized	13 and 14	129,436,738	118,758,729	44,622,633	39,956,508
Personnel expenses		(426,239,138)	(421,619,451)	(143,300,270)	(136,489,533)
Other fixed costs, by nature	26	(596,700,206)	(587,569,397)	(196,713,471)	(176,316,724)
Gross operating profit		4,979,872,043	5,361,490,338	1,635,868,459	1,880,227,769
Depreciation and amortization	13 and 14	(823,728,920)	(760,629,471)	(280,238,943)	(244,090,246)
Impairment losses		(45,534,731)	99,921,325	(20,967,719)	125,530,147
Operation result		4,110,608,392	4,700,782,192	1,334,661,797	1,761,667,670
Financial income		155,131,668	233,321,878	40,816,298	59,194,405
Financial expenses	27	(918,251,908)	(1,195,078,031)	(281,605,222)	(284,734,273)
Difference in exchange, net		(24,296,810)	37,574,707	(5,606,001)	7,401,936
Financial result, net		(787,417,050)	(924,181,446)	(246,394,925)	(218,137,932)
Result of other investments					
Results of companies accounted for using the equity method	12	(3,340,272)	14,945,029	(3,676)	(2,918,035)
Results from sale and disposal of assets, net	28	(6,188,154)	(3,584,738)	(2,345,367)	(1,352,554)
Results before taxes		3,313,662,916	3,787,961,037	1,085,917,829	1,539,259,149
Income tax expense		(1,069,836,196)	(1,498,394,610)	(346,552,699)	(571,181,670)
Utility of the period		\$ 2,243,826,720	\$ 2,289,566,427	\$ 739,365,130	\$ 968,077,479
Attributable profit					
To the shareholders		2,171,557,827	2,274,068,395	697,216,070	947,487,870
Non-controlling interest		72,268,893	15,498,032	42,149,060	20,589,609
Result of the period		\$ 2,243,826,720	\$ 2,289,566,427	\$ 739,365,130	\$ 968,077,479
Basic and diluted earnings per share					
Basic and diluted earnings per share		14,583	15,271	4,682	6,363
Number of common shares outstanding		148,913,918	148,913,918	148,914,162	148,914,162

The 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

Francesco Bertoli
Legal Representative

Firmado por ALBA
LUCIA SALCEDO
RUEDA

Light Darius Sarmiento Quintero
Public Accountant
Professional Card 65450-T



Andrea Rodriguez Mur
Statutory Auditor
Professional Card 145083-T
Member of KPMG S.A.S.
(See my report of November 13, 2024)

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

	Nine-month period from January 1 to September 30,		Three-month period from July 1 to September 30,	
	2024	2023	2024	2023
Result of the period	\$ 2,243,826,720	\$ 2,289,566,427	\$ 739,365,130	\$ 968,077,479
Components of other comprehensive income that will not be reclassified to profit or loss for the period, before taxes:				
(Losses) gains on remeasurements of financial instruments measured at fair value through OCI	(452,364)	(10,162,439)	5,025	(1,049,054)
Gains (losses) from remeasurements of defined benefit plans	45,144,879	(62,180,308)	(30,450,790)	2,510,232
Differences in conversion of foreign businesses	269,041,566	(661,317,288)	12,910,974	(90,956,810)
Other result of the period, before taxes	313,734,081	(733,660,035)	(17,534,791)	(89,495,632)
Components of other comprehensive income that will be reclassified to profit or loss for the period, before taxes:				
Gains (Losses) from cash flow hedges	50,009,188	(299,143,597)	(4,100,702)	(52,081,855)
Another result that will be reclassified to the result of the period, before taxes	50,009,188	(299,143,597)	(4,100,702)	(52,081,855)
Income taxes relating to components of other comprehensive income that will not be reclassified to profit or loss for the period				
(Losses) gains from remeasurements of defined benefit plans	(13,655)	79,903	9,867	-
Total income taxes related to components of other comprehensive income that will not be reclassified to profit or loss for the period	(13,655)	79,903	9,867	-
Income taxes related to components of other comprehensive income that will be reclassified to profit or loss for the period				
Income tax related to cash flow hedges	(17,503,217)	98,794,560	1,435,245	17,397,621
Total income taxes related to components of other comprehensive income that will be reclassified to profit or loss for the period	(17,503,217)	98,794,560	1,435,245	17,397,621
Total other comprehensive income	346,226,397	(933,929,169)	(20,190,381)	(124,179,866)
Total Comprehensive Income	\$ 2,590,053,117	\$ 1,355,637,258	\$ 719,174,749	\$ 843,897,613
Attributable profit:				
To the shareholders	2,517,784,224	1,340,139,226	677,025,689	823,308,004
Non-controlling interest	72,268,893	15,498,032	42,149,060	20,589,609
Utility of the period	\$ 2,590,053,117	\$ 1,355,637,258	\$ 719,174,749	\$ 843,897,613

The 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

Francesco Bertoli
Legal Representative

Firmado por ALBA
LUCIA SALCEDO
RUEDA

Light Darius Sarmiento Quintero
Public Accountant
Professional Card 65450-T



Andrea Rodriguez Mur
Statutory Auditor
Professional Card 145083-T
Member of KPMG S.A.S.
(See my report of November 13, 2024)

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

	Issued capital	Capital costs	Issue premiums	Merger premiums	Reservations				Other comprehensive income					Retained earnings	Total assets	Non-controlling interests	Total assets
					Legal reserve	Statutory Reserve	Occasional reservation	Other reservations	Total reservations	Gains and losses from remeasurements of financial instruments measured at fair value and cash flow hedges	Gains and losses from defined benefit plans	Effect on conversion	Total other comprehensive income				
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	\$ 381,958,956	\$ 1,146,052,277	\$ 1,882,254,998	\$ 278,975,223	\$ (117,352,484)	\$ 919,323,253	\$ 1,080,945,992	\$ 5,997,936,967	\$ 15,171,931,398	\$ 1,141,436,872	\$ 16,313,368,270
Comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-	2,274,068,395	2,274,068,395	15,498,032	2,289,566,427
Utility of the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other comprehensive income	-	-	-	-	-	-	-	-	-	(210,511,476)	(62,100,405)	(661,317,288)	(933,929,169)	-	(933,929,169)	-	(933,929,169)
Total comprehensive income	-	-	-	-	-	-	-	-	-	(210,511,476)	(62,100,405)	(661,317,288)	(933,929,169)	2,274,068,395	1,340,139,226	15,498,032	1,355,637,258
Dividends declared	-	-	-	-	-	-	(30,619,696)	-	(30,619,696)	-	-	-	-	(2,707,633,986)	(2,738,253,682)	(103,332,902)	(2,841,586,584)
Increases due to other changes, equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(186,068,722)	(186,068,722)
Total increase (decrease) in equity	-	-	-	-	-	-	(30,619,696)	-	(30,619,696)	(210,511,476)	(62,100,405)	(661,317,288)	(933,929,169)	(433,565,591)	(1,398,114,456)	(273,903,592)	(1,672,018,048)
Final assets as of 09-30-2023	\$ 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	\$ 68,463,747	\$ (179,452,889)	\$ 258,005,965	\$ 147,016,823	\$ 5,564,371,376	\$ 13,773,816,942	\$ 867,533,280	\$ 14,641,350,222
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 income	-	-	-	-	-	-	-	-	-	-	-	-	-	2,171,557,827	2,171,557,827	72,268,893	2,243,826,720
Utility of the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other comprehensive income	-	-	-	-	-	-	-	-	-	32,053,607	45,131,224	269,041,566	346,226,397	-	346,226,397	-	346,226,397
Total comprehensive income	-	-	-	-	-	-	-	-	-	32,053,607	45,131,224	269,041,566	346,226,397	2,171,557,827	2,517,784,224	72,268,893	2,590,053,117
Dividends declared	-	-	-	-	-	-	(68,437,355)	-	(68,437,355)	-	-	-	-	(1,738,459,069)	(1,806,896,424)	(10,384)	(1,806,906,808)
Decreases due to other changes, equity	-	-	-	-	-	-	-	-	-	-	-	-	-	8	8	35,237,760	35,237,760
Total increase (decrease) in equity	-	-	-	-	-	-	(68,437,355)	-	(68,437,355)	32,053,607	45,131,224	269,041,566	346,226,397	433,098,766	710,887,808	107,496,269	818,384,077
Final assets as of 30-09-2024	\$ 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	\$ 23,398,975	\$ (151,314,676)	\$ 318,846,619	\$ 190,930,918	\$ 5,661,616,985	\$ 13,846,539,291	\$ 938,182,784	\$ 14,784,722,075

The 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

Francesco Bertoli
Legal Representative

Firmado por ALBA
LUCIA SALCEDO
RUEDA

Light Darius Sarmiento Quintero
Public Accountant
Professional Card 65450-T



Andrea Rodriguez Mur
Statutory Auditor
Professional Card 145083-T
Member of KPMG S.A.S.
(See my report of November 13, 2024)

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

	Nine-month period from January 1 to September 30, 2024	Nine-month period from January 1 to September 30, 2023
Cash flows from (used in) operating activities		
Types of collections for operating activities:		
<i>Collections from sales of goods and provision of services</i>	\$ 12,778,209,297	\$ 11,369,982,687
<i>Collections from royalties, fees, commissions and other income from ordinary activities</i>	97,677,800	138,592,844
<i>Collections from premiums and benefits, annuities and other benefits from subscribed policies</i>	8,415,678	75,477,845
<i>Other charges for operating activities</i>	1,846,677,499	1,969,046,393
Types of cash payments from operating activities:		
<i>Payments to suppliers for the supply of goods and services</i>	(7,438,762,917)	(6,398,044,082)
<i>Payments to and from employees</i>	(307,691,495)	(307,647,357)
<i>Payments for premiums and benefits, annuities and other obligations arising from subscribed policies,</i>	(75,832,470)	(55,137,731)
<i>Other payments for operating activities</i>	(2,081,215,238)	(1,728,419,229)
Net cash flows from operations	4,827,478,154	5,063,851,370
Income taxes paid	(1,369,213,024)	(1,750,921,786)
Cash per asset held for sale	-	(54,342,103)
Other cash (outflows)	(129,490,537)	(178,567,140)
Net cash flows from operations	3,328,774,593	3,080,020,341
Cash flows from loss of control of subsidiaries or other businesses	-	115,404,233
Other payments to acquire assets or debt instruments from other entities	-	(2,606,240)
Amount from the sale of property, plant and equipment	24,035,369	25,000,000
Purchase of property, plant and equipment and intangibles	(1,743,042,105)	(2,336,545,867)
Purchases of other long-term assets	-	(15,862,363)
Payments arising from futures, forward, options and swap contracts	(43,999,270)	(197,159,632)
Collections derived from futures, forward, options and financial swap contracts	21,858,001	45,919,965
Interest received from investment activities	44,014,212	88,170,087
Other cash inflows (outflows)	(215,966)	(67,532,222)
Net cash flows used in investing activities	(1,697,349,759)	(2,345,212,039)
Cash flows from (used in) financing activities:		
Amounts from loans	1,510,000,000	2,587,392,819
Loans from related entities	-	139,530
Loan Payment	(2,213,647,326)	(1,184,603,315)
Dividends paid to shareholders	(615,985,313)	(1,460,264,075)
Interest paid financing	(825,969,028)	(674,127,344)
Interest paid on leases (IFRS16)	(21,952,874)	(23,755,202)
Lease Liabilities Payments (IFRS 16)	(39,802,745)	(33,459,806)
Loan payments to related entities	(42,449,957)	(55,671,854)
Other cash inflows financing	37,006,074	98,182,185
Net cash flows used in financing activities	(2,212,801,169)	(746,167,062)
Net change in cash and cash equivalents	(581,376,335)	(11,358,760)
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	\$ 1,048,100,747	\$ 1,203,984,038

The 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

Francesco Bertoli
Legal Representative

Firmado por ALBA
LUCIA SALCEDO
RUEDA

Light Darius Sarmiento Quintero
Public Accountant
Professional Card 65450-T



Andrea Rodriguez Mur
Statutory Auditor
Professional Card 145083-T
Member of KPMG S.A.S.
(See my report of November 13, 2024)

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

Index

1.	General information	9
2.	Presentation bases	34
3.	Accounting Policies	41
4.	Cash and cash equivalents	41
5.	Other financial assets	42
6.	Other non-financial assets	46
7.	Trade and other receivables, net	48
8.	Balances and transactions with related parties	52
9.	Inventories, net	58
10.	Assets held for sale	59
11.	Income tax assets	60
12.	Investments in subsidiaries, joint ventures and associates	61
13.	Intangible assets other than goodwill, net	63
14.	Property, Plant and Equipment, net	66
15.	Capital gain	72
16.	Deferred taxes, net	73
17.	Other financial liabilities	76
18.	Trade accounts payable and other accounts payable	81
19.	Provisions	83
20.	Current tax liabilities	90
21.	Other non-financial liabilities	93
22.	Provisions for employee benefits	94
23.	Capital	99
24.	Income from ordinary activities and other operating income	101
25.	Supplies and services	105
26.	Other fixed costs, by nature	106
27.	Financial expenses	107
28.	Result from sale and disposal of assets, net	109
29.	Contingencies	109
30.	Sanctions	126
31.	Energy derivatives market	130
32.	Fair value information	130
33.	Categories of financial assets and liabilities	132
34.	Operating Segments	132
35.	Relevant topics	136
36.	Subsequent events	139

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

1. General information

1.1. Economic Entity

Enel Colombia S.A. E.S.P. (controlling company) is a commercial corporation incorporated under Colombian law 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, 1st Floor, Bogotá D.C. and its term of duration is indefinite.

It was established by public deed No. 003480 of Notary 18 of Bogotá D.C. 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 by Notary 11 of the Bogotá Circle registered in the Public Registry administered by the Bogotá Chamber of Commerce under number 02798609 of March 1, 2022, 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 ESSA2 SpA through merger, acquiring all the assets and rights of the absorbed companies and assuming all their liabilities and obligations; likewise, it modified 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 September 30, 2024 is:

Shareholders	No. of Shares	% Participation
Enel Americas S.A,	85,394,808	57,345%
Bogotá Energy Group SAESP	63,311,437	42,515%
Other minority shareholders	207,673	0,140%
Total	148,913,918	100%

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

The status of 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, by means of which the foreign company Enel S.p.A. (Parent) communicates that it exercises a Situation of Control and that it is configured as a Business Group 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 S.p.A. (Subordinates). In turn, the company Enel Colombia S.A. E.S.P. (Subordinated), exercises direct control over the companies Enel X Colombia S.A.S. E.S.P. (formerly Codensa S.A.S. investor), Enel Colombia Foundation, Guayepo Solar S.A.S., Latamsolar Fotovoltaica Fundación S.A.S., Atlántico Fotovoltaica SASESP, Enel Green Power Fotovoltaica La Loma S.A.S. - In liquidation, Latamsolar Renewable Energy S.A.S., Latamsolar Photovoltaic Sahagún S.A.S., Guayepo III S.A.S. E.S.P. (Subordinates).

As a result of the acquisition of 100% of the shares of the company Guayepo III SASESP, the registration by the Bogotá Chamber of Commerce of the update of the control situation and business group is pending.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

The consolidated condensed interim financial statements include Enel Colombia S.A. E.S.P. and its subsidiaries. Below is a breakdown of each of the companies, the Group's economic interest in them and their corporate purpose as of September 30, 2024 and December 31, 2023:

Type of direct participation

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 participation corresponds to the percentage owned by Enel Colombia S.A. E.S.P., the indirect participation of the company (99.00%) is reflected in Enel Panama CAM S.R.L.

Type of indirect participation

Company	% Economic participation
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%
PH Don Pedro S.A.	99.46%
PH Río Volcán S.A.	99.15%
P.H. Chucás 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 participation:

➤ **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, incorporated on July 1, 2009, registered in the Chamber of Commerce of Bogotá on August 15, 2009 under number 01319972 of Book IX. The company has an indefinite term.

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 of April 4, 2022, the Sole Shareholders' Meeting of the company Inversora Codensa S.A.S. approved the statutory reform by which the corporate name was changed to Enel X Colombia S.A.S. E.S.P.

Corporate purpose: Its purpose is to invest in residential public energy service activities, especially the acquisition of shares in any public service company whose main purpose is residential public electric energy service in accordance with the definition established in Law

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

142 of 1994. Its commercial strategies include participating in the process of sale of shares approved by the National Government of the electric companies.

Any of the activities provided for in the corporate purpose may be carried out by the company directly or as a partner or shareholder in other commercial companies with any corporate purpose.

Additionally, in the exercise of its corporate purpose, among others, Enel X Colombia S.A.S. E.S.P. offers financing services for goods and services to customers, including the “Crédito Fácil Codensa” line, subscriptions and insurance, part of which was transferred to Banco Colpatria Red Multibanca Colpatria SA as of November 27, 2009. Likewise, it continues to jointly exploit with Scotiabank Colpatria, under the “Open Book” model, the “Crédito Fácil Codensa” product and in turn to develop complementary activities, one of which is related to the e-commerce business to conduct business with customers through different digital platforms and strengthen the Group's positioning in terms of marketing and mass placement of insurance policies as an insurance correspondent.

➤ **Costa Rica**

• **Enel Costa Rica CAM S.A.**

Enel Costa Rica CAM S.A. is a corporation incorporated under Costa Rican law as an electric service 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 entity's term of incorporation is 99 years, beginning on September 11, 1991 and ending on September 11, 2090. This term may be extended by agreement of the Shareholders' Meeting.

It was established by public deed No. Five-Seven before 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 legal entity identification number 3-101-120506.

It has a share capital of 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 September 30, 2024, is wholly owned by Enel Colombia S.A. E.S.P.

It has the following subsidiaries at the country level:

- P.H. Chucás S.A.
- P.H. Río Volcan S.A.
- P.H. 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 public or private buildings, production of energy 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 SA, through the transfer of 24,690 common and registered shares that the company Enel Colombia S.A. E.S.P. had in the company P.H. Chucas S.A.

➤ **Panama**

Enel Colombia S.A. E.S.P. and its subsidiaries

Notes to the Condensed Consolidated Interim Financial Statements

(In thousands of Colombian pesos)
September 30, 2024

• Enel Panama CAM S.R.L.

Enel Panama CAM 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, the shares of Enel Panama 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 Panama CAM, S.R.L. are owned 99.97% by Enel Colombia S.A. E.S.P.

The main activity of Enel Panama CAM S.R.L. is to operate and develop hydroelectric, photovoltaic and renewable energy generation plants. The total installed capacity is 460.70 MW DC.

Enel Panama CAM S.R.L. is made up of five (5) companies incorporated under the laws of the Republic of Panama; it operates one (1) hydroelectric generation plant and eleven (11) photovoltaic generation plants as of September 30, 2024.

Shareholders	No. of Shares	% Participation
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 Renewable S.R.L.
- 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 corporation incorporated under the laws of the Republic of Panama. It began operations under private management on January 8, 1999, as a result of the privatization process in which the Government of Panama sold 49% of the common shares to Américas Generation Corporation (AGC), currently Enel Panamá CAM, SRL, and 1.1% to the employees of the former IRHE.

In April 2009, Enel Panama CAM S.R.L. acquired 1.06% of the shares held by former employees of the former IRHE, thus becoming the holder of 50.06% of the Company's shares. The Government of Panama still retains 49.9%, and the former employees of the former IRHE retain 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 99.97% by Enel Colombia S.A. E.S.P., a company of the Enel Group whose ultimate controlling company is Enel S.p.A. and is domiciled in Rome, Italy.

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

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

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

Law 6 of February 3, 1997 establishes the regulatory and institutional framework for the provision of public electricity services, which includes the construction, installation, operation and maintenance of hydroelectric and thermal generation plants subject to the concession and licensing regime.

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

- ASEP grants Enel Fortuna S.A. a concession for the generation of hydroelectric energy, through the exploitation of the hydroelectric facility located on the Chiriquí River.
- Enel Fortuna S.A. is authorized to provide the public service of electricity generation, which includes the operation and maintenance of an electric 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 make international sales of energy.
- The term of validity of the concession granted has a duration of 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 complex assets and make improvements thereto. Prior approval will be required in cases where it increases the plant's capacity by 15% or more on the same site.
- Enel Fortuna S.A. will have free disposal of its own assets and the assets of the complex.
- Enel Fortuna S.A. will have the rights to the real estate and rights of way or passage 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 compulsory acquisition of real estate and the creation of easements in its favor as stipulated in Law No. 6 and its regulations. The Company's main office is located in Panama City, Bella Vista District, Aquilino de la Guardia Avenue, PH Marbella Office Plaza, 3rd floor. As of September 30, 2024, the Company has a total of 56 permanent employees.

Shareholders	No. of Shares	% Participation
Enel Panamá CAM S.R.L.	50,055,171	50.0552%
Gobierno de Panamá	49,912,633	49.9126%
Otros accionistas minoritarios	32.196	0.0322%
Total	100,000,000	100%

• **Enel Renewable S.R.L.**

Enel Renewable S.R.L. was established and named on December 15, 2015, as Generadora Fotovoltaica Chiriquí SA 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 nine (9) photovoltaic

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

energy generation plants (Estrella Solar, Sol de David, Chiriquí, Vista Alegre, Generadora Solar Caldera, Milton Solar, Sol Real, Jaguito Solar and La Esperanza Solar 20MW).

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

On August 1, 2024, Deed No. 15,670 of July 23, 2024, containing the Merger Agreement by absorption between the companies Enel Renovable S.R.L. (absorbing company) and Jaguito Solar 10MW, SA (absorbed company), was duly registered in the Public Registry of Panama.

➤ **Guatemala**

• **Enel Guatemala S.A.**

Enel Guatemala S.A. is a Guatemalan corporation incorporated under Guatemalan law. It has its registered office and main offices at the Spazio Business Center, 15 Avenida 5-50, Zone 15, Level 11, Office 1103, Guatemala City. Its term of existence is indefinite.

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

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

Shareholders	No. of Shares	% Participation
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 SA's main objective is to market, buy and sell blocks of electric energy on an intermediary basis.

• **Generadora de Occidente S.A.**

Generadora de Occidente S.A. is a corporation incorporated under Guatemalan law, is of Guatemalan origin, and has its registered office and main offices at Centro de Negocios Spazio, 15 Avenida 5-50, Zona 15, Nivel 11, Oficina 1103, Guatemala City. Its term of 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 de Iburgüen, and registered in the Commercial Registry under registration number 42079, folio 708, book 135 of Companies dated November 12, 1999.

The social contribution of Generadora de Occidente S.A. as of September 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 objective is the contracting, administration and intermediation of all types of electric energy contracts.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

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

- **Tecnoguat S.A.**

Tecnoguat S.A. is a commercial corporation incorporated under Guatemalan law; it is of Guatemalan origin, and has its registered office and main offices at Centro de Negocios Spazio, 15 Avenida 5-50, Zona 15, Nivel 11, Oficina 1103, Guatemala City, Guatemala. Its term of duration is indefinite.

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

The shareholding structure of Tecnoguat S.A. as of September 30, 2024 is:

Shareholders	No. of Shares	% Participation
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: Tecnoguat S.A. will have as its sole purpose the production and generation of electrical energy and may carry out all acts that assist and contribute to the achievement of its sole corporate purpose, being allowed to enter into all acts and contracts that allow the achievement of this purpose.

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

- **Generadora Montecristo**

Generadora Montecristo S.A. is a commercial corporation incorporated under Guatemalan law; it is of Guatemalan origin, and has its registered office and main offices at Centro de Negocios Spazio, 15 Avenida 5-50, Zona 15, Nivel 11, Oficina 1103, Guatemala City, Guatemala. Its term of 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 registration number 59072, folio 715, book 152 of Companies on July 8, 2004.

The shareholding structure of Generadora Montecristo S.A. as of September 30, 2024 is:

Shareholders	No. of Shares	% Participation
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: The main purpose of Generadora Montecristo S.A. is to design, develop, promote and produce other electric power generating plants and energy generation, and to contract the construction, administration and mediation for any type of energy supply contract.

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

- **Renewables of Guatemala S.A.**

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Renovables de Guatemala S.A. is a commercial corporation incorporated under Guatemalan law. The Company is of Guatemalan origin, and has its registered office and main offices at Centro de Negocios Spazio, 15 Avenida 5-50, Zona 15, Nivel 11, Oficina 1103, Guatemala City. Its term of duration is indefinite.

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

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

Shareholders	No. of Shares	% Participation
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., has as its main objective to design, develop, promote and produce other plants or projects that generate electric energy and power generation, and to contract the design, construction, administration, operation and mediation for any type of energy purchase or supply contract.

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 36 power plants described below:

Colombia

It has 12 hydraulic generation plants, 1 thermal plant and 3 solar parks, 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
Darío 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
La loma*	Solar	150
Fundación*	Solar	90
El Paso**	Solar	68

*Commercial operation to begin in June 2024.

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

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

Central America

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

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
Madre Vieja	Solar	31	Panama
Baco	Solar	30	Panama
Esperanza	Solar	26	Panama
Jaguito	Solar	13	Panama
Chiriqui	Solar	12	Panama
Milton Solar	Solar	10	Panama
Sol Real	Solar	11	Panama
Estrella Solar	Solar	8	Panama
Sol De David	Solar	8	Panama
Vista Alegre	Solar	8	Panama
Caldera Solar	Solar	5	Panama
Palo Viejo	Hydraulics	88	Guatemala
El Canadá	Hydraulics	46	Guatemala
Montecristo	Hydraulics	13	Guatemala
Matanzas	Hydraulics	12	Guatemala
San Isidro	Hydraulics	3	Guatemala
Chucás	Hydraulics	50	Costa Rica
Rio Volcán	Hydraulics	17	Costa Rica
Don Pedro	Hydraulics	14	Costa Rica

1.2. Gas Marketing

Gas sales (operation developed only in Colombia) made between January and September 2024 were 49.1 Mm3, maintaining a presence in the service of industrial clients, the regulated market and vehicular natural gas (GNV) 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 for the purpose of providing financial products and services to users of the public energy service in the residential and commercial categories, which is in force since November 1, 2019 and its termination date will be when all the procedures for the constitution of a financing company "NewCo" are completed and the portfolio is transferred to the new company; as established in the Investment Framework Agreement signed on October 31, 2019.

On February 12, 2021, Resolution 0054 of January 26, 2021 of the Colombian Financial Superintendence was finalized, by which it authorized, in association with Scotiabank Colpatria SA and other shareholders, the incorporation of Crédito Fácil Codensa SA Compañía de Financiamiento. The Company was registered with the Bogotá Chamber of Commerce on March 31, 2021, this procedure has been notified to the Colombian Financial Superintendence.

On December 10, 2021, the first capitalization corresponding to 50% of the total capital contribution agreed between the parties was carried out. Additionally, the provisional certificates of the shares have been delivered and registered in the NewCo's 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.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

On January 28, 2022, the second payment 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 was 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 “Crédito Fácil Codensa” business 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 for the operating permit of Crédito Fácil Codensa S.A. Compañía de Financiamiento to the Colombian Financial Superintendence, 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 submitted to this Superintendence; as of September 30, 2024, it is in the respective liquidation process.

The Crédito Fácil Codensa business will continue to develop under the business collaboration agreement scheme, which was renewed in October 2023 between the Parties, which ratifies the commitment to continue offering financial products and associated benefits to customers. This alliance will allow the continued development of the business model, with a focus 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

Strategy and Regulatory 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 on regulatory and environmental issues in the sector before Colombian associations and institutions, Panamanians, Costa Ricans and Guatemalans, both at national and local levels.

From the Management, different initiatives are managed institutionally and regulatory, which contribute to the fulfillment of the Group's objectives and to the development and evolution of the markets themselves. These 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 can be considered in the development of regulatory and normative adjustments.

In addition, regulatory and normative developments issued by the different authorities in charge of defining policy, regulation, surveillance and control at national, regional and local levels are monitored and controlled, socializing, identifying and managing potential impacts on the business lines. Additionally, institutional developments that are related to and may have an impact on the operation of the business are monitored.

Regarding public consultation processes, regulatory impact analyses are carried out in coordination with the business lines and comments on regulatory proposals are managed in order to define the optimal local strategy by managing relations with regulatory actors in the country (authorities and related bodies), disseminating the impacts and making proposals that contribute to the development of the sector and the Organization.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Similarly, 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.

Electrical energy

In 1994, the Residential Public Services Law (Law 142) and the Electricity Law (Law 143) were published, which defined the general criteria and policies that govern the provision of residential public services in Colombia, and the procedures and mechanisms for their regulation, control and monitoring. The Electricity Law makes the constitutional approach viable, regulates the activities of generation, transmission, distribution, and commercialization of electricity, creates a market and competition environment, strengthens the sector and limits the intervention of the State. There is free competition in the electricity generation and commercialization businesses, while for the transmission and distribution businesses, these activities were treated as monopolies.

The main institution in the electricity sector is the Ministry of Mines and Energy (MME), which, through the Mining and Energy Planning Unit (UPME), prepares the National Energy Plan and the Generation-Transmission Reference Expansion Plan. The Energy and Gas Regulatory Commission (CREG) and the Superintendency of Public Services (SSPD) are responsible, respectively, for regulating and controlling companies in the sector; additionally, the Superintendency of Industry and Commerce is the national authority for issues of competition protection.

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 – SCLP and other marketing mechanisms enabled within the framework of CREG Resolution 114 of 2018. Additionally, agents in the sector can trade energy through a short-term market called the energy exchange, which operates freely according to supply and demand conditions.

In addition, 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) the auctions of long-term contracts as a promotion of Non-Conventional Renewable Energy Sources (FNCER).

In the case of OEFs, they are regulated through different CREG resolutions that determine whether auctions are carried out on existing plants or future projects, such as CREG 101-017 of 2022, which gives the option to participate to natural gas-based generating plants, CREG 101-004 of 2022, which established the opportunity in which the OEFs 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 by 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 constitute incentives.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

The generation activity is made up of companies that own power 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 non-regulated users, through bilateral contracts.

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

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

The Energy and Gas Regulatory 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 legal and regulatory framework for 2024:

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

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

In the same month, and concurrently 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 regulation, which is transitory for 6 months, aims to facilitate the delivery of surplus generation to the SIN in the event of the El Niño phenomenon, through the temporary relaxation 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 Regulatory Commission (CREG) 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 users' installations must meet more flexible 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 according to the new power factor limits and their consumption.

In the same month, the Energy and Gas Regulatory Commission (CREG) published Resolution 105 007 of 2024, which temporarily modifies articles 37 and 38 of CREG Resolution 108 of 1997, 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 consumption is above the upper limit, the user will only be charged for the

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

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) modifying the guidelines on requests for changes to FPOs and guarantees for generation, cogeneration, and self-generation projects within the framework of the transmission capacity allocation process, (ii) modifying the guarantees associated with long-term contracting auction projects, (iii) giving agents the freedom to modify energy supply contracts signed in the 2019 and 2021 auctions, and (iv) expanding the definition of energy storage established in MME Resolution 40156 of 2022.

In April 2024, the MME issued three resolutions with the aim of making short-term efforts to seek to mitigate the effects that the El Niño 2023-2024 phenomenon had on the National Interconnected System. Resolution 40115/24 provided for the expansion of the measures taken since last year in the sense of restricting energy exports to Ecuador, which must only come from liquid fuel thermal generation plants and centrally dispatched thermal plants. This rule was valid until July 31, 2024.

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

Finally, Resolution 40132/24 provides that the CND will schedule the dispatch and re-dispatch of Non-Conventional Renewable Energy Sources (FNCER) that are centrally dispatched, based on the generation program, and that these centrally dispatched FNCER plants will not be subject to the calculation of deviations or their settlement. This last rule was accompanied by CREG Resolution 101 040-24, on the settlement of deviations for variable plants and a new cause for re-dispatch, as temporary measures to increase the energy supply during 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 in 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 they accept this measure, and orders the ASIC to make adjustments to the guarantees for the month of May 2024 in the next weekly adjustment. The second rule issued has provided for allowing for the fifth time some marketing agents to defer payment of their obligations invoiced by the ASIC and the Liquidator and Account Administrator (LAC), regarding charges for the generation, transmission and distribution of electric energy; This fifth tranche of obligations generated will cover the period from March to June 2024, with a payment term of 18 months starting in July 2024. It should be noted that Enel Colombia S.A. E.S.P., in its role as marketer, continues to have the restriction to benefit from these tranches, given its installed generation capacity, and in terms of its role as generator and distributor, the amounts to be recovered that have been deferred by the marketing agents with the previous definitions of Tranches 1, 2, 3 and 4 could increase.

Likewise, in April, the CREG published Resolution 101-041 of 2024, through which it established transitional measures for the dispatch of hydraulic plants with available reservoirs in the face of the El Niño Phenomenon 23-24. The definitive measure establishes: (i) the offer price will not

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

be adjusted if, as a result of the ideal pre-dispatch, the hydraulic plant with available reserves greater than 20 days is present in all the periods in which it declared availability, (ii) otherwise, its offer price will be adjusted with the price of the centrally dispatched hydraulic plant with the lowest offer price, plus 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 rule was in force until May 11, 2024.

In the same month, the Energy and Gas Regulatory Commission (CREG) published for comments draft Resolution 701 038 of 2024, through which it proposes the new remuneration methodology for the activity of marketing electric energy to regulated users in the National Interconnected System: it breaks down the costs reported by each agent, proposes the costs to be recognized, determines the efficiency of each marketer through an efficiency model, proposes a service quality incentive scheme, and updates the variables of the variable cost of the marketing activity (portfolio risk, financial risk, and operating margin).

In May 2024, the Ministry of Mines and Energy published Decree 0484 of 2024, which dictates regulatory provisions on the availability of natural gas to meet 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), offered by the producers after meeting the essential demand for natural gas, will be used, (ii) efficiency criteria based on the specific consumption in MBTU/MWh (heat rate) of the generating plants will be used to guarantee the best use of natural gas for the supply of electric energy offered by them to the SIN and this natural gas may not be marketed at a price higher than that contracted, and (iii) the transporters may market the Primary Available Capacity at any time under the duration conditions they define.

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 Short-Term Regional Andean Electricity Market (MAERCP) as of July 1, 2026.

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

Likewise, in June 2024, the Energy and Gas Regulatory 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. was approved, for the year 2024.

In the same month of June 2024, through CREG Resolution 701-049 of 2024, the Public Commission sent for agents' comments a resolution through which it again submits for consideration a stock market price intervention scheme similar to the one discussed under proposal 701-028 of 2023. On this occasion, the CREG takes into consideration a competition advocacy concept from the Superintendency of Industry and Commerce, which was sent to the CREG in May 2024. The proposed measure, instead of setting a fixed ceiling of \$532/kWh (with reference to gas-fired thermal plants), as proposed last January, now considers a process for

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

verification and adjustment to the maximum offer price (MPO), where this hourly MPO will be adjusted with the price offered by the last thermal plant that is not inflexible.

In July 2024, CREG issued Resolution 101 044 of 2024, which adjusted the calculation of Firm Energy for Reliability Charge (ENFICC) for solar photovoltaic projects when only secondary information is used, applicable to projects that wish to participate in any Firm Energy Obligations (OEF) allocation mechanism without having the requirement of having one year of on-site measurement. The rule indicates that the ENFICC value may not be higher than the ENFICC value calculated in accordance with Article 6 of CREG Resolution 101 007 of 2023 multiplied by a value of 0.8. (previously the factor was 0.6).

In the same month, CREG issued CREG Resolution 101 046 of 2024, complementing the alternatives for the transfer of Firm Energy Obligations for plants under construction. The measure allows the multi-annual transfer of OEF for 1 or 2 years for plants under construction without depending on reconfiguration auctions. It is also applicable to existing plants with Additional Available Energy (EDA). The OEF can be covered by the sum of the monthly EDA of several plants and/or the ENFICC of one or several plants at risk. The agent that transfers the OEF will have the Start of the Period of Validity of the Obligation (IPVO) deferred for 1 or 2 years. The end date of the validity of the OEF does not change.

In August 2024, Law 2407 was issued to promote energy efficiency. It establishes guidelines for state entities to implement efficient energy use plans, creates the figure of Buyers with Energy Management Capacity (CCGE), promotes certificates for sustainable constructions and promotes the implementation of AMI.

On August 22, 2024, the Commission issued CREG Circular 053 of 2024 with the definitive methodology for calculating the average service quality goals for the years 2024 and 2025. For 2024, the goal methodology established in CREG Resolution 015 of 2018 is maintained for both the duration indicator (SAIDI) and the frequency indicator (SAIFI). On the other hand, for the year 2025, the following rules are presented:

- SAIDI: The goal is defined as an 8% improvement over the 10th percentile of the results obtained by the company in the period 2019-2023.
- SAIFI: The goal is defined as the 10th percentile of the results obtained by the company in the period 2019-2023.

In August 2024, the Ministry of Mines and Energy decided to establish a temporary suspension (until August 31) of the Supply Limitation processes through resolution 40307 of 2024. The measure covered companies with Special Areas, and which will be in the process of recovering balances of the Tariff Option, and whose consumption in the special areas was greater than 30% of their regulated demand met. This rule, due to resolution MME 40409/24, is then extended until December 31, 2024, or until the CREG issues regulations that mitigate the effects of supply limitation.

During the same month, the Ministry of Mines and Energy issued new measures for the export of energy, through resolution 40330 of 2024. The measure established that exports of electric energy would be generated only with one (or a combination of some) of the following alternatives (if they were not in the national economic dispatch): Thermal plants with liquid fuels, Centrally dispatched thermal plants, any SIN plant.

Likewise, in August 2024, the Energy and Gas Regulatory Commission relaxed the penalty for generation deviations in variable plants for a period of 3 months, through resolution 101-047 of

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

2024. In the case of variable generation plants, the transitional measure provided that their daily and hourly deviation be equivalent to zero. The period of application of the measure is extendable by the CREG.

On September 12, 2024, Enel Colombia S.A. E.S.P. was notified by the CREG of the evidentiary order 319 of 2024, which supplied the appeal for reconsideration filed by the Group against CREG Resolution 501 043 of 2024. The above is part of the process of the request for approval of the 2023 - 2027 investment plan for the electric power distribution activity. Basically, the order consists of: i) providing access to and reading of the information on special construction units, ii) adjusting the kilometer field of one of the reported formats. In this regard, Enel Colombia S.A. E.S.P. responded to the Commission within the indicated period.

On September 16, 2024, CREG published order 330, indicating the beginning of the administrative action through which it will establish the average service quality goals for Enel Colombia S.A. E.S.P., in accordance with the methodology of CREG Circular 053.

In September 2024, the Energy and Gas Regulatory Commission, through resolution 101-049 of 2024, published a measure that opened the possibility of adjustments to the Start-Up Date (FPO) of generation projects under construction. Projects may adjust their FPO through several options: by increasing guarantees, for reasons of force majeure, or due to delays in expansion works.

In the same month, CREG published resolution 101-055 of 2024, "By which the rule for evaluating the condition of the system in the Statute for Shortage Risk Situations in the Wholesale Energy Market established in CREG Resolution 026 of 2014 is supplemented." The modification is made with the aim that the CND can expeditiously re-evaluate the alert and condition levels of the system at any time, upon request of the regulator. In the event that the evaluation indicates a risk situation, the CND will inform CREG to begin the application of the Statute. The rule also provided that, independently and with its own analyses, the CNO can also request a change of condition.

At the end of September 2024, CREG issued CREG Circular 072 of 2024, confirming the change in the status of the Risk Surveillance system as stated by the National Dispatch Center and the National Operations Council. In accordance with the change in the system, the mechanism for maintaining reliability will be initiated in accordance with CREG Resolutions 026 and 155 of 2014.

Environmental aspects

In environmental matters, Law 99 of 1993 provides structure and guidelines for 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, and modified the legislation on 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 environmental regulations issued by the National Government are compiled, specifically, all the current regulatory decrees that develop the laws on environmental matters and whose purpose is to avoid regulatory dispersion.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

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.

Section (book) 2 develops the regulations for the use, handling and management of natural resources, as well as financial, economic and tax instruments and the sanctioning regime.

Law 2169 of 2021, known as 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 status to the NDC2020 (Nationally Determined Contribution of 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 by 2030 actions be completed that will allow us to reach zero deforestation, reduce black carbon emissions by 40%, reaffirm the goal of reducing greenhouse gas (GHG) emissions by 51% and/or achieve carbon neutrality by 2050.

For the year 2023, the Special Administrative Unit of the National Tax and Customs Directorate - DIAN issued Resolution 000012, "By which the rates of the National Tax on Gasoline and ACPM, and the carbon tax are adjusted." Of this, it is essential to take into account that in Article 1. Taxable Base and Rate of the National Tax on Gasoline and ACPM, the percentages of the ACPM - biofuel mixtures for use in diesel engines remain, however, the rate at 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 carbon 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 Climate Change Management of the department of Cundinamarca 2023-2050 is adopted, and other provisions are issued". This with the purpose of permanently articulating strategies 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 guidance of the Central East Andean Regional Node.

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

At the District level, different regulations on climate change have been structured and published for the year 2023, 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 changes the Determinants

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

of territorial planning and their 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 risks of disasters, climate change management and food sovereignty.

The President of the Republic approved 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 indicates 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 the management of environmental liabilities, with an action plan and monitoring by the National Planning Department, the Ministry of Health and the 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 must report information related to their environmental performance, and this will be public.

In order to support the Just Energy Transition, the Ministry of Environment and Sustainable Development issues Decree 0852 of 2024, which modifies the powers to grant environmental licenses to Non-Conventional Energy Sources projects. The Decree reduces FNCER projects from 100 MW to 50 MW, which will be the responsibility of the ANLA, and projects between 10 MW and less than 50 MW will be the responsibility of the Corporations.

The Congress of the Republic has modified the environmental sanctioning regime through Law 2387 of 2024. Among the most relevant changes is the increase in financial penalties, which go from 5,000 to 100,000 current legal monthly minimum wages.

Natural gas

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

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

The above is materialized by the Energy and Gas Regulatory 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 operating 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 tend towards greater transparency and liquidity in the

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

market, and the identification of the need to promote a more efficient use of the gas supply and transportation infrastructure.

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

Continuing its evaluation and seeking adjustments to the natural gas market, and as a result of the consultation, analysis and comments process of the agents, CREG published Resolution 021 of 2019 on February 20, 2019, which modifies Resolution 114 of 2017, highlighting the main adjustments: it makes the duration, start date and termination date of bilateral firm contracts in the secondary market more flexible; it incorporates a contract with interruptions to negotiate bilaterally in the secondary market; it incorporates the transportation contract with conditional firmness in the secondary market; it makes the start date of long-term contracts negotiated bilaterally in the primary market more flexible; it incorporates supply contracts with conditional firmness and gas purchase option in the primary gas supply market.

In May 2024, the National Hydrocarbons Agency (ANH) released the Reserves and Resources Report - IRR 2023. This report, which has been in preparation since last February, in compliance with steps previously established by MME and ANH regulations, confirms the declining situation in terms of proven gas reserves, and highlights that, according to the vision presented by the ANH, contingent resources will be those 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, CREG published CREG Resolution 102-007 of 2024, through which temporary additions were made to the commercial aspects of the wholesale natural gas market supply established in CREG Resolution 186 of 2020. This resolution was published with the aim of achieving greater competition and finding a balance between the commercialization of gas in the Primary Market, the commercialization of gas surpluses in the Secondary Market, and the commercialization of gas obtained abroad. The measure was valid until August 31, 2024.

In July 2024, CREG issued Resolution 102-008 of 2024, through which it made changes to the remuneration methodology for the natural gas transportation activity. The regulation introduces the procedure to determine the coverage of debt in dollars within the AOM (administration, operation and maintenance) expenses. The charge defined for this purpose, including the efficient coverage, applies only for a period of 60 months. It was also determined to incorporate in the formulation of the fixed and variable charges that remunerate investments the recognition of an opportunity cost for the asset that ends the regulatory useful life period.

In the same month, and in accordance with the Natural Gas Production Declaration Schedule 2024-2033, the Ministry of Mines and Energy published Resolution 662 of 2024, thus announcing the Natural Gas production declaration for the period 2024 - 2033 made by producers, natural gas producers-marketers and marketers of imported natural gas.

In August, CREG published Resolution 102-009 of 2024, "By which CREG Resolution 186 of 2020 is modified." The main purpose of this resolution is to achieve the firm supply contracting of all potentially producible gas to date, in the short, medium and long term. The changes focus on defining criteria to obtain flexibility that allows greater autonomy on the part of the agents in the way in which the supply is negotiated.

Regulatory framework Central America: Costa Rica, Guatemala and Panama

Regional Electricity Market - MER

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

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 the 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 electric energy in the region.

The regulation of the MER is defined in a series of legal and administrative instruments that include the Framework Treaty of the Central American Electricity Market and its Protocols; the Regional Electricity Market Regulations ("RMER") and the Regulatory Resolutions of the Regional Commission for Electric Interconnection ("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 electric system, and for setting the remuneration and price mechanisms for the exchange and transport of energy; (ii) the Regional Operating Entity (EOR) that is in charge of 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 electric system and the regional market; and (iii) the Regional Electricity Market Steering Council ("CDMER"), the political body and the entity responsible for promoting the development of the MER and facilitating the fulfillment of the objectives of the Central American Electricity Market Framework Treaty and its Protocols, and coordinating the interrelationship with the rest of the regional organizations.

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

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

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

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, which includes the national networks. Energy transactions in the MER are carried out in two types of market:

- 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 Physical Flexible Non-Firm Contracts (CNFFF).

It is important to mention that Firm Contracts require the possession of Firm Transmission Rights (FR). Firm Rights assign to their holder during a period of validity 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 may bid to acquire them.

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

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

This market provides agents with instruments that allow them to manage the risks of energy supply and price in the MER and enable long-term investments in regional infrastructure. Agents are free to set 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 electric 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 the injections and withdrawals scheduled for each hourly period.

Electrical Interconnection System for Central American Countries ("SIEPAC")

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

SIEPAC has been developed by the Network Owner Company ("EPR"), whose shareholders are mainly the state-owned electricity companies of each of the member countries and minority interests of private capital.

In July 2024, the Regional Electric Interconnection Commission published Resolution CRIE-22-2024, which approves a change in the definition of the SIEPAC Line presented by the Network Owner Company, SA, regarding the project called "Second circuit of the SIEPAC line between the Agua Caliente and Sandino substations" and the project called "Second circuit of the SIEPAC line between the La Virgen and Fortuna substations". With this modification, numeral I2.1 of Annex I of Book III of the RMER is updated. The aforementioned resolution has no effect on our operations.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Costa Rica

The generation, transmission, distribution and commercialization of electricity are classified as public services according to Law 7593 of 2008, and the participation of the different actors in this sector is therefore 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 by Laws 7200 of 2015 and 7508 of 1995.

The Ministry of Environment and Energy (MINAE) is responsible for 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 the responsibility of the Secretariat for Sectoral Planning of Environment and Energy (SEPLASA).

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 public services provided in the country, including those for the supply of electric power in the generation, transmission, distribution and marketing stages. The Costa Rican Electricity Institute (ICE) is a state-owned company that provides generation, transmission and distribution of electric power. It is the largest generator in the country and operates as the sole buyer of the energy generated by private generators under Laws No. 7200 and No. 7508. According to its founding law (Law No. 449 of April 8, 1949), it is responsible for meeting the national demand for electric power, which is why ICE has the largest capacity of the country's generating plants, mainly of a hydroelectric nature. The National Energy Control Center (CENCE) is an ICE department responsible for dispatching generation to meet national demand. Generating companies under Laws 7200, 7508 and 8345, and distribution companies with their own generation, are required to provide the System Operator with the necessary information on their generation plants with an installed capacity equal to or greater than 5 MW.

The state-owned 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 power plants with up to 20 MW of installed capacity and from hydroelectric and non-conventional sources. In addition, the law establishes that the set of projects must not exceed 15% of the total capacity 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 ICE must be owned by Costa Rican citizens.

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

Given the state-run scheme of ICE as the sole buyer of electricity 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.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

The electricity transmission 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 distribution companies. The transmission of electric energy is the responsibility of the Strategic Business Unit for Electricity Production (UEN PE) of ICE.

The Costa Rican 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 zone and from the Atlantic. The 138 kV level is located mainly in the central zone that forms a central ring.

The role of the distributor as an energy intermediary is that of a sole seller in its service area and the cost of purchasing energy from the Generation System is transferred directly to the Distribution System rates. Since 2013, a methodology has been 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 Distributed Energy Resources from Renewable Sources, aims to establish the necessary conditions to promote and regulate 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 transport, which aims to create the regulatory framework to regulate the promotion of electric transport in the country and strengthen public policies to encourage its use within the public sector and among citizens in general. This Law was modified during 2022 by Law 10209, changing some of the incentives for electric vehicles.

Guatemala

The electricity market operates 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, plans for the expansion of generation and transmission, and to apply the General Electricity Law (LGE); among others. The regulator is the National Electric Energy Commission (CNEE), and its functions are to enforce the law and impose sanctions, ensure compliance by contractors and concessionaires, protect users, define regulated rates, resolve disputes, issue technical standards; among others.

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

The Guatemalan electricity market has operated as a free market since 1996, when the activities of the electricity industry were separated, thus opening up the generation and marketing of energy to free competition. Transmission and distribution operate as regulated activities in which private and public companies participate to provide the service, awarded through public tender.

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

Generators may make direct sales to retailers or large users, defined as those with a demand of more than 100 kW, who will have the possibility of being free customers, with rates being

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

freely set 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, which is settled on a monthly basis, and ii) Energy, which is settled on an hourly basis.

The transmission system is made up of the main system and the secondary system. The main system includes the national interconnected trunk system, the Guatemala-El Salvador interconnection and the Guatemala-Mexico interconnection and with Central America, through the Central American Electrical Interconnection System (SIEPAC); the secondary system is made up of the electrical infrastructure used by the generators to supply energy to the main system, and the one that goes from the main system to the distribution centers. The 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 added value of distribution (VAD) is the remuneration received by companies that carry out the final distribution of electricity, 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 administration, marketing and operation and maintenance costs of said facilities. In this way, the VAD corresponds to the average cost of capital and operation of an efficient reference distribution network.

In January 2024, the Ministry of Energy and Mines of Guatemala (MEM) published the Indicative Expansion Plan for the Generation System 2024-2054 and the Expansion Plan for the Transportation System 2024-2054. These documents were presented indicating in a central manner that, with the fulfillment of this plan, the goal is to achieve the goal of 99.99% electrical coverage by 2032, and that the investments associated with this fulfillment, being long-term, have an execution time of up to four years. The MEM also explained that the first plan (Generation 24-54) represents a very important milestone for the next generation tender PEG 05-2024, given that it must be launched this year with the aim 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 great natural gas potential specifically in Petén.

In February 2024, the National Electric Energy Commission of Guatemala (CNEE) published two relevant resolutions regarding the 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 Operational 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 several operational and commercial coordination regulations of the market.

In May 2024, the National Electric Energy Commission (CNEE) of Guatemala approved, through Resolution CNEE-128-2024, the regulatory proposal submitted by the AMM for the installation,

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

operation and remuneration of storage systems attached to solar and wind power plants, referred to in the regulatory proposal as Autonomous Hybrid Generation (GHA). It contemplates 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).

Panama

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

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

In Panama, the regulation establishes that the Electric Transmission Company, SA (ETESA), is the government entity that acts as a purchasing manager, and is responsible for contracting power and energy for the final customers of distribution companies in the contract market. Distribution companies must be 100% contracted two years in advance, and minimum contracting percentages are gradually established.

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

The participating producers, made up of generators, self-generators and cogenerators located in the Republic of Panama; the distributors when they sell surpluses of their own generation to third parties 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 the contract market and iii) Sales to contract markets of free clients, those with a demand greater than 100 kW.

Incentives have been established in the Law to promote small generation plants using new, renewable and clean sources, which proposes several benefits such as exemption from the distribution and transmission charge, exemption from import taxes, tariffs, fees, 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 new, renewable and clean source plants with an installed capacity of up to 500 kW.

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 and is therefore regulated.

Electricity sales to end customers are compensated through regulated tariffs. These tariffs 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 bill contains

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

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

In April 2024, the National Energy Secretariat published Resolution MIPRE-2024-0014471, by which the Roadmap for the Digitalization of the electricity sector in Panama is adopted. It has been developed following the guidelines of the Energy Transition Agenda and focuses on the capacity for data processing and analysis, which is 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 networks through smart equipment, in collaboration with technology developers and regulatory entities.

In that same month, the National Public Services Authority published Resolution AN No. 19112-Elec, which 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 approving the Procedure to define the mechanisms to incorporate Battery Energy Storage Systems into the Main Transmission System.

In July 2024, the National Public Services Authority published Resolution AN No. 19360-Elec approving the Procedure to define the mechanisms for incorporating Battery Storage Systems in End Customers with Critical Load. The aforementioned resolution has no effect on the Group's operations.

In August 2024, the Executive Branch issues Decree No. 478 of August 5, 2024, instructing the return of the Rural Electrification Office (OER) to the Ministry of the Presidency as of January 1, 2025. In addition, it will include in the annual budget an item to guarantee the execution of the projects arising from the OER. The aforementioned resolution has no effect on our operations.

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), unless otherwise indicated.

The condensed consolidated interim financial statements include comparative information for the prior period.

The accounting principles applied in its preparation are those detailed below:

2.1 Accounting principles

The condensed consolidated interim financial information as of and for the nine- and three-month periods ended September 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, amended 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. The NCIF Group 1 are They are based on the complete International Financial Reporting Standards (IFRS), issued and officially translated into Spanish by the International Accounting Standards Board (IASB). In addition, they consider the requirements of the Colombian Financial Superintendence for reporting purposes as issuers.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

The Group applies the following exception to these condensed consolidated interim 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 shall 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 and following and, in the case of partial pension commutations in accordance with the provisions of numeral 5 of article 2.2.8.8.31 of Decree 1833 of 2016, reporting the variables used and the differences with the calculation made in the terms of the technical framework under NCIF.

The condensed consolidated interim 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 consolidated interim financial statements should be read in conjunction with the consolidated financial statements as of December 31, 2023.

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

The subsidiaries in Central America (Panama, Costa Rica and Guatemala) prepare their financial statements using International Financial Reporting Standards (IFRS), and adjustments have been made to align them with Accounting and Financial Reporting Standards accepted in Colombia (NCIF), therefore, the presentation bases used in the consolidation are uniform.

These intermediates Consolidated financial statements have been prepared on a going concern basis by applying the cost method, with the exception, in accordance with NCIF, of assets and liabilities that are recorded at fair value.

Preparation of condensed consolidated interim financial statements, in accordance with NCIF requires the use of certain critical accounting estimates. It also requires management to exercise judgment in the process of applying accounting policies.

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

2.2 Accrual accounting basis

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

2.3. New standards incorporated into the accounting framework accepted in Colombia, effective 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 on January 1, 2024, allowing for their early application.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

The Group has not early adopted these standards in preparing these condensed consolidated interim financial statements and does not expect any material impact from their application.

2.4 Accounting estimates and criteria

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

The estimates basically refer to:

- The assumptions used in the actuarial calculation of liabilities and obligations to 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 receivables and other financial assets.
- The assumptions used to calculate the fair value of financial instruments.
- Income from delivered and unbilled energy derived from the distribution activity that comes from the provision of the energy service, pending the reading of consumption 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 clients, energy consumed, etc., which allow estimating the global settlement of the electrical system that must be materialized in the corresponding final settlements, pending billing on the date of issue of the consolidated condensed interim financial statements and which could affect the balances of assets, liabilities, income and costs recorded therein.
- The estimated income and expenses derived from the generation activity, which come mainly from energy sales through bilateral contracts to the wholesale and non-regulated market, the energy exchange, the secondary frequency regulation service (AGC) 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.
- Revenue from construction contracts is recognized based on the progress of costs incurred, applying the recourse method.
- Variations in revenues and accounts receivable arising from tariff changes and/or the entry into force of tariff options and tariff 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.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

- The tax results, which will be declared to the respective tax authorities in the future, which have served as the basis for recording the various balances related to income taxes in these condensed consolidated interim financial statements.
- Decommissioning 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 issue of these condensed consolidated interim 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, if this situation does not occur, it holds rights that give it the current capacity to direct its relevant activities, that is, the activities that significantly affect the subsidiary's performance.

Enel Colombia S.A. E.S.P. will reassess whether or not it has control over 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 on financial and operating policy decisions, without having control or joint control.

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

Joint agreements are classified as:

Joint venture: An entity that the Group controls jointly with other participants, where they have a contractual agreement that establishes joint control over the relevant activities of the entity; the parties have rights to the net assets of the entity. At 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 from 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: Arrangement whereby the parties exercising joint control have rights to the assets and obligations for the liabilities related to the arrangement.

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

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

- a) their assets, including their share in jointly held assets;
- b) their liabilities, including their share of jointly incurred liabilities;
- c) its ordinary income from the sale of its share in the proceeds arising from the joint operation;
- d) its share of the income from ordinary activities arising from the sale of the product carried out by the joint operation; and
- e) their expenses, including their share of expenses incurred jointly.

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

2.8 Investments accounted for using the equity method

The Group's interests in joint ventures and associates are accounted for 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 at the proportion of its total equity that represents the Group's share in its capital, after adjusting, where appropriate, the effect of transactions carried out with the Group, plus any capital gains generated in the acquisition of the company. If the resulting amount is negative, the share is set 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 equity, in which case, the corresponding provision is recorded.

Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is not amortized or individually tested for impairment.

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 under the heading "Participation in profit (loss) of associates accounted for using the equity method".

2.9 Principles of consolidation and business combinations

Subsidiary companies are consolidated, with all their assets, liabilities, income, expenses and cash flows being included in the consolidated condensed interim financial statements after the corresponding adjustments and eliminations of reciprocal transactions have been made.

The comprehensive income of subsidiary companies is 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 meets the definition of a business and control is transferred to the Group. To be considered a business, a set of activities and assets acquired must include at least one input and one substantive process applied to it that, together, contribute significantly to the ability to create outputs. IFRS 3 provides the option to apply a "concentration test" that allows a simplified assessment of whether a set of activities and assets acquired is not a business. The concentration test is met if substantially all of the fair value of the gross assets acquired 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. Sociedad Matriz and its subsidiaries has been carried out in accordance with the following basic principles:

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

(1) At the date of takeover, the assets acquired and liabilities assumed from the subsidiary are recorded at fair value, except for certain assets and liabilities that are recorded using the measurement principles set out in other IFRSs. 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 profit or loss, after re-evaluating 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 elects whether to value the non-controlling interests of the acquiree at fair value or at the proportionate share of the identifiable net assets of the acquiree.

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

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

(2) The value of the participation of non-controlling shareholders in the equity and comprehensive income of the subsidiaries is presented, respectively, in the captions "Total equity: Non-controlling interests" in the consolidated statement of financial position and "Profit (loss) attributable to non-controlling interests" and "Comprehensive income attributable to non-controlling interests" in the consolidated statement of comprehensive income.

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

(4) Changes in the interests in subsidiaries that do not result in a takeover or loss of control are recorded as equity transactions, with the carrying amounts of the controlling interests and non-controlling interests being adjusted to reflect the changes in their relative interests in the subsidiary. Any difference between the value by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity attributable to the owners of the parent.

(5) Business combinations under common control are recorded using the "pooling of interest" method. Under this method, the assets and liabilities involved in the transaction are kept at the same book value as they were recorded in the ultimate parent company, without prejudice to the eventual need to make accounting adjustments to homogenize the accounting policies of the companies involved. The Group does not apply a retrospective record 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 interests and other equity components are derecognized. Any resulting gain or loss is recognized in profit or loss. If any interest in the former subsidiary is retained and it is accounted for using the equity method, the portion of the gain or loss arising from remeasurement at fair value is recognized in profit or loss only to the extent of the interest in the

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

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.

Any difference between the assets and liabilities contributed to the consolidation and the consideration delivered is recorded directly in Net worth, as a charge 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 consolidated interim financial statements.

The functional currency has been determined taking into account 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, facts 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 net earnings 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.

2.11 Translation 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:

- a. Assets and liabilities, using the exchange rate in effect at the closing date of the condensed consolidated interim financial statements.
- b. 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 at the dates of the transactions, in which case the exchange rate at the date of each transaction is used).
- c. Equity is held at the historical exchange rate at the date of acquisition or contribution, and at the average exchange rate at the date of generation in the case of retained earnings. Exchange differences arising from the translation of the financial statements are recorded under “Gains (losses) from translation differences” in the consolidated statement of comprehensive income: Other comprehensive income.

Exchange rates:

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

	As of September 30, 2024	
	Closing	Half
US Dollar \$US	\$ 4.164,21	\$ 3,982.01

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

3. Accounting Policies

3.1 Accounting policies applicable to the condensed consolidated interim financial statements

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

4. Cash and cash equivalents

	<u>As of September 30, 2024</u>	<u>As of December 31, 2023</u>
Balances in banks (a)	\$ 895,208,248	\$ 1,488,597,242
Other cash and cash equivalents (b)	152,825,689	140,822,246
Cash on hand	66,810	57,594
	<u><u>\$ 1,048,100,747</u></u>	<u><u>\$ 1,629,477,082</u></u>

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

Detail by currency (*)	<u>As of September 30, 2024</u>	<u>As of December 31, 2023</u>
Colombian Pesos	\$ 750,701,036	\$ 1,426,298,913
American Dollars	280,521,460	193,775,591
Costa Rican Colon	9,513,887	7,009,975
Guatemalan Quetzal	7,364,364	2,392,603
	<u><u>\$ 1,048,100,747</u></u>	<u><u>\$ 1,629,477,082</u></u>

(*) Balances denominated in foreign currency are expressed in Colombian pesos at the representative exchange rates as of September 30, 2024 and December 31, 2023 of \$4,164.21 and \$3,822.05 per US\$1, respectively.

(a) Colombia

At Enel Colombia S.A. E.S.P., the decrease in the bank balance of \$(689,527,440) is mainly due to: i) collection \$11,996,289,200; ii) payments to suppliers \$(8,926,043,687); iii) payment of interest and debt \$(1,543,123,169); iv) payment of taxes \$(1,359,821,343) and v) other payments \$(856,828,441).

In Enel X Colombia S.A.S. E.S.P. the bank balance corresponds mainly to payments made to suppliers for services associated with the business for \$(97,985,288), financial expenses for \$(387,705), billing collections for energy sales in 2024 for \$95,189,830 and intercompany credit for \$2,100,000.

Central America

In Central America, the balance in banks as of September 30, 2024 is \$283,356,347; the variation corresponds mainly to inflows of collections for billing of distributors, large clients and payments to energy suppliers.

(b) Other cash and cash equivalents are mainly comprised of collective portfolios corresponding to routine operations carried out daily by the treasury for these entities, in order to channel resources from collections and make them available for the management of the Group's short-term liquidity, together with the creation of TIDIS for the payment of taxes.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

The increase is mainly due to the fact that Collective portfolios have greater resources for managing daily operations.

Cash and cash equivalents are held primarily in banks and financial institutions, which are rated between AA- and AAA+, according to rating agencies (Standard & Poor's, Fitch Rating).

As of September 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 September 30, 2024, the amount of the provision for impairment of cash and cash equivalents is \$164,541.

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

	Cash flows			Changes other than cash				Balance as of September 30, 2024
	Balance as of January 1, 2024	Amounts from	Loan payments and interest and others	Other amounts	Interest accrued	Lease Agreements	MTM Rating	
Loans and bank obligations	\$ 6,635,299,682	\$ 1,510,000,000	\$ (2,183,835,017)	\$ 1,549,487	\$ 655,431,352	\$ -	\$ -	\$ 6,618,445,504
Bonds	2,450,471,339	-	(855,781,337)	72,682	151,513,248	-	-	1,746,275,932
Lease liabilities	270,376,030	-	(61,755,619)	1,544,844	20,813,410	66,781,311	-	297,759,976
Derivative instruments	78,183,734	20,351,649	-	(57,648,607)	-	-	(29,815,019)	11,071,757
Linked loans	269,536,156	-	(42,449,957)	41,784,817	-	-	-	268,871,016
Others	-	16,654,425	-	-	-	-	-	16,654,425
Total, liabilities from financing activities	\$ 9,703,866,941	\$ 1,547,006,074	\$ (3,143,821,930)	\$ (12,696,777)	\$ 827,758,010	\$ 66,781,311	\$ (29,815,019)	\$ 8,959,078,610

	Cash flows			Changes other than cash				Balance as of September 30, 2023
	Balance as of January 1, 2023	Amounts from	Loan payments and interest and others	Other amounts	Interest accrued	Lease Agreements	MTM Rating	
Loans and bank obligations	\$ 3,932,280,366	\$ 2,058,064,999	\$ (1,008,304,675)	\$ 8,178,565	\$ 438,977,230	\$ -	\$ -	\$ 5,429,196,485
Bonds	3,232,918,315	-	(850,425,984)	69,295	269,840,203	-	-	2,652,401,829
Lease liabilities	294,675,470	-	(57,215,008)	(1,251,401)	20,365,269	16,520,915	-	273,115,245
Derivative instruments	4,615,446	98,179,417	-	72,525,397	-	-	(114,614,019)	60,706,241
Linked loans	-	529,467,350	(55,671,854)	(140,951,067)	-	-	-	332,844,429
Others	-	2,768	-	-	-	-	-	2,768
Total, liabilities from financing activities	\$ 7,464,489,597	\$ 2,685,714,534	\$ (1,971,617,521)	\$ (61,429,211)	\$ 729,202,702	\$ 16,520,915	\$ (114,614,019)	\$ 8,748,266,997

5. Other financial assets

	As of September 30, 2024		As of December 31, 2023	
	Current	Not current	Current	Not current
Derivative hedging instruments (1)	\$ 22,939,519	\$ 14,949,925	\$ 2,294,698	\$ 30,057,440
Trusts	18,810,449	-	7,527,351	-
Trusts (2)	18,810,700	-	7,527,508	-
Impairment of Trusts (*)	(251)	-	(157)	-
Judicial seizures	3,139,056	-	3,693,358	-
Judicial seizures (3)	3,150,054	-	3,713,944	-
Deterioration of judicial embargoes (*)	(10,998)	-	(20,586)	-
Other assets (4)	2,625,929	361,964,054	4,181,735	334,949,991
Guarantees for energy derivatives markets (5)	1,860,850	-	1,989,904	-
Financial investments - unlisted companies or those with low liquidity (6)	-	160,126	-	201,169
	\$ 49,375,803	\$ 377,074,105	\$ 19,687,046	\$ 365,208,600

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

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

(1) Enel Colombia S.A. E.S.P., as of September 30, 2024, has established twenty-seven (27) cash flow hedge derivatives and one (1) active valuation interest swap as follows:

Derivative	Underlying	Bank	Risk Factor	Expiration Date	Notional Asset	Currency	Fixed Rate	Current	Not Current
Forward	Investments/project	Credit Agricole	Cash Flow Hedge	1/31/2025	25,500,000	USD	4,068.45	\$ 4,292,332	\$ -
Forward	Investments/project	Citibank Colombia S.A.	Cash Flow Hedge	5/30/2025	20,000,000	USD	4,101.50	3,905,248	-
Forward	Investments/project	Goldman US	Cash Flow Hedge	4/30/2025	20,000,000	USD	4,100.80	3,624,315	-
Forward	Investments/project	Credit Agricole	Cash Flow Hedge	31/3/2025	20,000,000	USD	4,099.50	3,369,195	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	11/29/2024	24,297,335	USD	4,138.41	1,679,850	-
Forward	Investments/project	Credit Agricole	Cash Flow Hedge	10/31/2024	9,241,908	USD	4,082.36	1,013,355	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	10/31/2024	9,051,941	USD	4,121.81	639,464	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	12/20/2024	17,000,000	USD	4,191.50	473,507	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	11/29/2024	5,500,000	USD	4,138.41	380,255	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	28/2/2025	16,300,000	USD	4,236.50	351,391	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	1/31/2025	17,000,000	USD	4,228.50	237,076	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatria S.A.	Cash Flow Hedge	1/7/2025	934,512	USD	4,056.96	233,702	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatria S.A.	Cash Flow Hedge	1/7/2025	934,512	USD	4,056.96	233,702	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatria S.A.	Cash Flow Hedge	3/6/2025	928,387	USD	4,042.23	233,374	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatria S.A.	Cash Flow Hedge	3/6/2025	928,387	USD	4,042.23	233,374	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatria S.A.	Cash Flow Hedge	1/31/2025	848,089	USD	3,982.72	212,292	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatria S.A.	Cash Flow Hedge	1/31/2025	848,089	USD	3,982.72	212,292	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatria S.A.	Cash Flow Hedge	31/3/2025	825,504	USD	4,010.65	207,770	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatria S.A.	Cash Flow Hedge	31/3/2025	825,504	USD	4,010.65	207,770	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatria S.A.	Cash Flow Hedge	4/30/2025	761,087	USD	4,026.86	190,890	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatria S.A.	Cash Flow Hedge	4/30/2025	761,087	USD	4,026.86	190,890	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	1/31/2025	2,900,000	EUR	4,688.00	182,560	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatria S.A.	Cash Flow Hedge	28/2/2025	702,421	USD	3,996.16	176,520	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatria S.A.	Cash Flow Hedge	28/2/2025	702,421	USD	3,996.16	176,520	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	28/2/2025	2,100,000	EUR	4,716.50	115,915	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	31/3/2025	1,500,000	EUR	4,738.00	84,428	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	10/31/2024	315,308	USD	3,931.46	81,532	-
Swap	Interest rate coverage of debt in IBR	Scotiabank Colpatria S.A.	Cash Flow Hedge	5/14/2026	400,000,000,000	COP	IBR 3M	-	14,949,925
Overall rating								\$ 22,939,519	\$ 14,949,925

As of December 31, 2023, the following cash flow hedge derivatives and interest rate swaps with active valuation had been established:

Derivative	Underlying	Bank	Risk Factor	Expiration Date	Notion of the Active	Currency	Fixed Rate	As of December 31, 2023	
								Current	Not Current
Forward	Investments/project	BBVA Colombia	Cash Flow Hedge	4/30/2024	10,000,000	USD	4,030.00	\$ 1,118,558	\$ -
Forward	Investments/project	Credit Agricole	Cash Flow Hedge	1/30/2024	9,004,521	USD	3,954.80	987,316	-
Forward	Investments/project	Credit Agricole	Cash Flow Hedge	1/30/2024	1,543,848	USD	3,967.60	188,824	-
Swap	Interest rate coverage of debt in IBR	Scotiabank Colpatria S.A.	Interest	5/14/2026	400,000,000,000	COP	BR 3M + 0.75%	-	30,057,440
Overall rating								\$ 2,294,698	\$ 30,057,440

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

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

	<u>As of September 30, 2024</u>	<u>As of December 31, 2023</u>
OXI Huila Fiuprevisora Trust	\$ 7,928,808	\$ -
Embalse Tominé Trust	3,836,258	5,301,917
OXI Quimbo Fiuprevisora Trust	1,943,164	-
Embalse Muña Trust	1,913,756	1,476,032
OXI FiduPopular Maicao Trust	1,861,006	-
Proyecto Zomac Trust	545,887	524,100
OXI Fiuprevisora Trust	339,280	225,459
Corficolombiana_Silvania Trust	246,326	-
Fidupopular Paratebueno Trust	196,215	-
Total	\$ 18,810,700	\$ 7,527,508

The existing trusts in Enel Colombia S.A. E.S.P. have a specific purpose and support obligations contracted in key projects for the business, which makes their purpose clear. The values in the above detail are presented without impairment.

During 2024, the following Trust businesses were opened, which are executed from the generation business for works-for-taxes projects (OXI):

- Fidupopular. 10362022- PA Enel Colombia S.A. E.S.P. OXI Guajira Agreement, created February 2024.
 - Fiduprevisora 001001049543 PA Enel Colombia S.A. E.S.P. OXI Quimbo Agreement created in March 2024.
 - Fiduprevisora 001001050095 PA Enel Colombia S.A. E.S.P. OXI Huila Agreement created in May 2024.
 - Corficolombiana Silvania Trust created August 2024.
 - P.A. AYP OXI Enel Paratebueno- 31919 created July 2024.
- (3) As of December 31, 2023, the group had \$3,713,944 in judicial deposits as collateral for 33 legal proceedings. During 2024, there was a refund on 1 Banco de Occidente SA proceeding, worth \$(1,919,000), and payments were made for \$1,355,110, resulting in a balance as of September 30, 2024 of \$3,150,054, for a total of 48 proceedings.

Below is a list of court deposits and court refunds by bank:

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Entity	As of September 30, 2024	As of December 31, 2023
BBVA Colombia S. A.	\$ 17,923,616	\$ 17,256,671
Banco de Occidente S.A.	2,371,000	2,371,000
Itaú Corpbanca Colombia S.A.	2,122,937	2,119,321
Banco de Bogotá S. A.	1,283,956	1,283,567
Bancolombia S. A.	1,155,882	1,120,300
GNB Sudameris S.A.	641,816	-
Scotiabank Colpatria S. A.	614,103	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.	1,978	1,978
Empresa de Energía de Cundinamarca S.A. E.S.P.	802	802
Citibank Colombia S.A.	410	-
	\$ 26,150,625	\$ 24,795,514

Court Refund

Entity	As of September 30, 2024	As of December 31, 2023
BBVA Colombia S. A.	\$ (16,946,332)	\$ (16,946,332)
Itaú Corpbanca Colombia S.A.	(2,000,000)	(2,000,000)
Banco de Occidente	(1,919,000)	-
Bancolombia S. A.	(1,000,000)	(1,000,000)
Banco de Bogotá S. A.	(786,531)	(786,531)
Scotiabank Colpatria S. A.	(348,708)	(348,707)
Subtotal reintegro	\$ (23,000,571)	\$ (21,081,570)
Total Net	\$ 3,150,054	\$ 3,713,944

- (4) As of September 30, 2024 and December 31, 2023, in Enel Colombia S.A. E.S.P. \$2,625,929 corresponds to the estimated receivable for interest on the debt interest rate hedging swap in IBR.

Central America

As of September 30, 2024, Central American companies have a net balance of \$361,964,054 corresponding to:

- Enel Panamá CAM, S.R.L. in non-current assets, presents a value of restricted deposits for US \$ 44,901,642 corresponding to an Escrow Account, placed in the Scotiabank SA Bank with maturities in the year 2027 to cancel the last payment milestone of the PPA contract transfer signed between Enel Fortuna S.A. and Sinolam Smarter Energy LNG Group INC.
- For Enel Costa Rica CAM SA, it is derived from the right to charge the Instituto Costarricense de Electricidad (ICE) an annual amount of US\$150 per kilowatt of contracted power for availability of the Plant, equivalent to US\$7,350,000 annually. This collection will be made monthly and will be adjusted for any failure to comply with the committed availability of the plant. The value of the financial asset as of September 30, 2024 is US\$40,841,676.

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.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

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

• As of September 30, 2024, the amount of the Enel Guatemala S.A. company corresponds to the amounts associated with the research and development phases of the projects in Guatemala (Cobasol SA, Kristal SA and Jobo SA) for a value of \$4,910,872.

- (5) The decrease corresponds to the settlement of commercial operations for the financial sale and purchase of energy, carried out on the Derivex market through the broker. It mainly includes the value of the settlement of hedges, the valuation, the guarantees and their returns.
- (6) Financial investments in unlisted companies are:

Participating shares in shares	Economic activity	Ordinary shares	% Stake	As of September 30, 2024	As of December 31, 2023
Derivex S.A.	Commercial	51,348	5%	\$ 151,243	\$ 192,338
Acciones de cuantía menor en otras compañías	Energy			8,883	8,831
Electrificadora del Caribe S.A. E.S.P.	Energy	109,353,394	0.22%	-	-
				\$ 160,126	\$ 201,169

6. Other non-financial assets

	As of September 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Advances for the acquisition of goods (1)	\$ 103,299,157	\$ 2,123,748	\$ 81,189,222	\$ 1,949,246
Prepaid expenses (2)	20,063,710	-	2,023,852	-
Accounts receivable other taxes (3)	13,691,280	79,571,637	23,591,558	66,322,640
Employee benefits for loans (4)	3,424,353	35,581,934	2,321,565	35,040,620
VAT AFRP tax discount (5)	-	181,517,212	-	180,855,434
Other accounts receivable	-	551,531	-	534,400
	\$ 140,478,500	\$ 299,346,062	\$ 109,126,197	\$ 284,702,340

- (1) For Enel Colombia S.A. E.S.P., the advances correspond to: resources deposited with XM SAESP for the negotiations of energy operations on the stock exchange with other market agents for \$49,706,860 (\$34,455,997 in 2023), Banco Comercial Av Villas SA for \$4,537,037 (\$3,705,714 in 2023), Savino del Bene Colombia S.A.S. for \$2,096,978 (\$2,236,827 in 2023) and advance to other suppliers for \$5,850,748 (\$21,150,900 in 2023).

For Enel X Colombia S.A.S. E.S.P., the balance of \$467,958 is made up of a prepayment of \$379,419 in short-term guarantees for International Energy Transactions (TIES) to the Company XM S.A. E.S.P. and \$88,539 corresponds to advances made to network operators in energy transportation.

Central America

Guatemala: Corresponds to resources transferred to the administrator of the wholesale market and regional electricity market (spot market sales) for \$25,994,263, Agrícola

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Cafetalera Palo Viejo SA for \$5,101,157, Empresa Agrícola San Francisco SA for \$5,101,157, Soiltec SA for \$678,378 and other suppliers for \$605,407.

Panama: In Enel Panama CAM S.R.L., it corresponds to deposits issued to the third-party Sol Real Ltda. for \$3,028,351 and to other suppliers for \$124,926 in the current period; and to advances for the acquisition of assets for the La Esperanza Project for \$2,123,748 in the non-current period.

Costa Rica: Corresponds to the Municipality of Alajuela for \$5,937 in advance billing for real estate.

- (2) As of September 30, 2024, it corresponds to civil liability, non-contractual, comprehensive and environmental policies for \$8,526,588; insurance and prepaid medicine for \$7,966,831 in the company Enel Colombia S.A. E.S.P.

For Enel X Colombia S.A.S. E.S.P. the balance of \$79,259 corresponds to an insurance policy with Liberty Seguros SA on an energy purchase contract with ISAGEN S.A. E.S.P.

Central America

Panama: It corresponds mainly to annual premiums for fire and civil liability insurance for \$2,278,521.

Costa Rica and Guatemala: It corresponds to medical expense insurance, work risks and life insurance for \$1,212,511.

- (3) The balance as of September 30, 2024 corresponds to the ICA self-withholdings for \$173,444 of the company Enel X Colombia S.A.S. E.S.P.

Central America

Guatemala: As of September 30, 2024, it corresponds to the short- and long-term VAT tax 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 for \$89,866,391.

Costa Rica: As of September 30, 2024, it corresponds mainly to tax credits generated by VAT, totaling \$2,322,883.

Panama: As of September 30, 2024, corresponds to other taxes for \$900,199.

- (4) The balances correspond to Colombian companies, for the recognition of the benefit paid in advance of the loans to employees agreed at zero rate, reason for which, the 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 during the life of the loan.
- (5) At Enel Colombia S.A. E.S.P. As of September 30, 2024 and December 30, 2023, the tax receivable corresponds to the tax discount of \$181,517,212 and \$180,855,344, respectively. The increase is mainly due to the increase in VAT payments on investment projects. Article 83 of Law 1943 of 2018 created the opportunity for companies to access a tax discount on VAT paid on the acquisition, construction or formation and importation of real productive fixed assets, including associated services to put them in a condition to be used.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

To take this discount on rent, Enel Colombia S.A. E.S.P. met three requirements: (i) that it is a real productive fixed asset, (ii) that VAT is paid, (iii) that the asset is depreciating.

7. Trade and other receivables, net

	As of September 30, 2024		As of December 31, 2023	
	Current	Not current	Current	Not current
Trade accounts, gross, (1)	\$ 2,559,460,316	\$ 111,120,657	\$ 2,765,904,422	\$ 114,555,501
Other accounts receivable, gross, (2)	81,915,857	64,003,969	74,319,791	65,243,010
Total trade and other receivables, gross	2,641,376,173	175,124,626	2,840,224,213	179,798,511
Provision for impairment of trade accounts (3)	(262,065,391)	(111,120,657)	(221,872,372)	(112,597,117)
Provision for impairment of other accounts receivable (3)	(9,400,073)	(11,323,762)	(8,092,644)	(9,946,716)
Total trade and other receivables, net	\$ 2,369,910,709	\$ 52,680,207	\$ 2,610,259,197	\$ 57,254,678

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

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

Business Accounts Receivable of distribution for \$1,732,857,838, which correspond mainly to the client portfolio of the regulated market for \$1,128,713,159, jobs for individuals for \$193.056.646, public lighting portfolio for \$106.125.112, portfolio of regulatory schemes for \$95.146.483 and infrastructure portfolio for \$12,347,451.

These accounts receivable show a decrease compared to December 2023, which corresponds mainly to the regulated market client portfolio for \$(191,528,178), regulatory schemes portfolio for \$(17,548,188), which is due to the cross between accounts payable to the Ministry of Mines and Energy and the portfolio of subsidies and contributions receivable; and work to individuals for \$(13,944,920); additionally, increases in the public lighting portfolio for \$50,737,452 and in the infrastructure portfolio for \$4,409,899.

Accounts receivable from the generation business for \$581.828.628, which correspond mainly to wholesale market clients, portfolio estimated at \$245.172.929 and billed for \$39,589,763, estimated portfolio of the unregulated market for \$240.271.338 and billed for \$39,284,036, gas for \$6,620,843, ashes for \$30.741, and others for \$10,858,978.

Accounts receivable from the generation business show a decrease, mainly due to the variation in:

- Wholesale market portfolio for \$(87,682,689) generated mainly by contract changes and negative price variation of \$(3)/GWh; weighted price of September 2024 for \$292/GWh versus December 2023 for \$295/GWh; additionally, increase in the wholesale market estimate for \$12,546,155.
- Stock estimate for \$(6,927,350), long position in September 2024 compared to December 2023.
- The unregulated market estimate and portfolio increased by \$21,600,601 and \$13,101,563, respectively, due to a change in contracts, as well as an increase in contracted energy of 21 GWh, 404 GWh in September 2024 versus 384 GWh in December 2023; and an increase in the rate of \$4/GWh, weighted rate for September 2024 of \$390/GWh versus weighted rate for December 2023 of \$385/GWh.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

- Increase in estimated gas and ash by \$1,985,756.

Additionally, as of September 30, 2024 and December 31, 2023, the account receivable for the tariff option is \$146,834,132 and \$361,396,771, respectively. Enel Colombia S.A. E.S.P. complied with CREG Resolution 101 028 of 2023; therefore, in December 2023, the application of the tariff option mechanism was terminated and the recovery of the balance began through the variable COT - Cost associated with the recovery of the tariff option balance.

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, entered into with the wholesale market client Electrificadora del Caribe SAESP, for which due to internal cash flow difficulties of the client, it was agreed to extend the payment of the invoice for \$98,990,119, provisioned at 100%.

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

Current commercial accounts correspond mainly to energy estimates for \$10,517,380, with the most representative clients being: Investments in Recreation and Sports SA for \$684,188, Colombian Family Subsidy Fund Colsubsidio for \$507,373, Crepes and Waffles SA for \$449,782 and billed energy for \$728,463.

Central America:

As of September 30, 2024, the current commercial portfolio of Central American operations corresponds to clients for energy sales for \$111,934,283 and invoices to be issued for \$121,593,724.

By country, the balances amount to:

Panama: Energy billed for \$84,075,782, mainly by the company Enel Fortuna S.A. with the following most representative third parties: Electric Distribution Metro-Oeste SA (Edemet) for \$42,843,266, Electric Distribution Company Chiriqui SA (EDECHI) for \$6,697,132 and Elektra Noreste SA (Ensa) for \$7,400,717; additionally, an estimated portfolio of \$81,048,019.

Guatemala: Energy billed for \$15,578,327, mainly by the companies Renovables de Guatemala, SA and Enel Guatemala SA, with the following most representative third parties: Comercializadora y producción de Bebidas Los Volcanes SA for \$2,143,485, Embotelladora Central SA for \$4,421,356, Alimentos Ideal SA for \$1,802,895, Alimentos, Bebidas Atlántida SA for \$2,967,083 and Industria La Popular SA for \$1,413,415; additionally, an estimated portfolio of \$28,835,780.

Costa Rica: Energy billed for \$12,280,174 and estimated portfolio for \$11,709,925 with the third Costa Rican Electricity Institute (ICE).

- (2) As of September 30, 2024 and December 31, 2023, Enel Colombia S.A. E.S.P.'s other current accounts receivable correspond mainly to accounts receivable from employees, with a present value of \$13,024,284 and \$8,579,036 respectively, for housing and education loans, among others. Loans granted to employees are awarded with rates between 0% and 4.75%, Enel Colombia S.A. E.S.P. 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.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Additionally, at 30As of September 2024, the other debtors are made up of the account receivable from Mapfre Seguros Generales de Colombia SA for \$7,902,180, Ministry of Finance and Credit for \$6,934,861, Prodiel Colombia S.A.S. for \$3,289,790, Electrónica Santerno SpA for \$3,277,854, Temporary Union Agreement S.A.S. \$2,202,939, Montajes de Ingeniera S.A.S. for \$2,071,164 and others for \$42,170,370.

The balance of other non-current accounts receivable as of September 30, 2024 and December 31, 2023 corresponds to the employee portfolio for \$45,531,365 and \$48,853,341, respectively; to accounts receivable from retired personnel for a present value of \$12,114,803 and \$10,525,662 with rates between 3% and 5%, for which reason the Company discounts future flows at the market rate, recognizing as a benefit paid in advance the differential between the market rate and the awarded rate, amortizing them over the life of the loan; and the account receivable from the Municipality of Guachené and Sesquilé for \$2,743,613, impaired at 100%.

Central America:

As of September 30, 2024, other current accounts receivable of Central American companies have a balance of \$261,442, which correspond mainly to accounts receivable from employees.

Other non-current accounts receivable have a value of \$3,614,188, which correspond mainly to Panama in the company Enel Fortuna S.A. for an amount of \$3,458,133, for the concept of 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 in which it incurs the obligation with the employee.

- (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.

Three models defined by the Group were adopted in the implementation:

- Simplified collective model
- Individual simplified model
- General collective model

The evolution of the portfolio impairment is as follows:

Colombia

Concept	As of September 30, 2024	As of December 31, 2023
Provision for impairment of trade accounts		
Simplified Collective Model (a)	\$ 217,212,450	\$ 185,299,083
Individual Simplified Model (b)	154,710,546	148,124,646
Total provision for impairment of trade accounts	371,922,996	333,423,729
Provision for impairment of other accounts receivable		
General Collective Model	20,723,835	18,039,360
Total provision for impairment of other accounts receivable	20,723,835	18,039,360
Total	\$ 392,646,831	\$ 351,463,089

The following variations in deterioration are expected by 2024:

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

(a) Simplified collective model:

This corresponds to the deterioration of the regulated market's energy portfolio, mainly due to the portfolio older than 180 days. The increase is due to a significant increase due to higher billing as of September 30, 2024.

(b) Individual simplified model:

The individual model portfolio provision corresponds to:

- Provision of commercial portfolio of energy and gas of the unregulated and wholesale market for \$109,974,893, presents an increase generated by the provision of commercial portfolio of energy and gas of the unregulated and wholesale market for \$2,923,159.
- Provision of portfolio of other businesses for \$16,446,746 mainly, Ili Concesión Salinas \$5,741,857; Municipality of Sopo \$4,035,150; Santa Ana Clay SA \$2,417,893; Municipality of Colegio \$1,514,457; Municipality of Puerto Salgar Aqueduct \$736,816; Municipality of Agua de Dios \$703,091 and Municipal Mayor's Office of Puerto Salgar \$564,596.

Central America:

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

Below is the balance for Central America:

Concept	As of September 30, 2024	As of December 31, 2023
Provision for impairment of trade accounts		
Individual Simplified Model	\$ 1,263,052	\$ 1,045,760
Total provision for impairment of trade accounts	\$ 1,263,052	\$ 1,045,760

The punishment of delinquent debtors is carried out once all collection efforts, legal proceedings and proof of the debtors' insolvency have been exhausted.

As of September 30, 2024, no significant effects have been seen that impact 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 trade accounts and other accounts receivable are as follows:

The allocation and usage as of September 30, 2024 and December 31, 2023 are detailed below:

Commercial Portfolio	As of September 30, 2024	As of December 31, 2023
Opening balance	\$ 352,508,849	\$ 308,385,547
Endowments	54,708,329	52,272,854
Uses	(13,307,295)	(8,149,552)
Final balance	\$ 393,909,883	\$ 352,508,849

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Guarantees provided by debtors:

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

As of September 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, collateral is covered by mortgages, promissory notes and pledges.

8. Balances and transactions with related parties

Accounts receivable from related entities

Related Company Name	Type of Linked	Country of Origin	Transaction Type	As of September 30, 2024	As of December 31, 2023
Enel North América INC	USA	Other (*)	Expatriates (1)	\$ 2,798,015	\$ 2,525,878
Enel S.p.A.	Italy	Matrix	Expatriates (1)	2,367,677	1,547,086
Enel Green Power R.S.A.	South Africa	Other (*)	Expatriates (1)	2,353,139	2,208,197
Enel Grids S.R.L.	Italy	Other (*)	Expatriates (1)	1,410,453	1,139,051
Enel Brasil S.A.	Brazil	Other (*)	Expatriates (1)	1,290,371	1,322,600
Endesa Operaciones y Servicios Comerciales S.L.U.	Spain	Other (*)	Offshore services	1,166,342	774,425
Fontibón ZE S.A.S.	Colombia	Associate	LSA Contract	844,294	82,097
Fontibón ZE S.A.S.	Colombia	Associate	Maintenance service	147,259	134,754
Fontibón ZE S.A.S.	Colombia	Associate	Late payment interest	33,521	-
Enel Green Power S.p.A.	Italy	Other (*)	Expatriates (1)	765,536	-
Usme ZE S.A.S.	Colombia	Associate	LSA Contract	600,305	78,805
Usme ZE S.A.S.	Colombia	Associate	Maintenance Services	185,754	169,980
Usme ZE S.A.S.	Colombia	Associate	Late payment interest	11,083	-
Usme ZE S.A.S.	Colombia	Associate	Supply of equipment	-	518,140
Enel Green Power S.p.A. Glo	Italy	Other (*)	Expatriates (1)	598,278	1,259,586
Enel X Chile S.p.A.	Chili	Other (**)	Personnel Services	596,613	-
Enel Distribución Chile S.A.	Chili	Other (*)	Control tower Chile	410,847	377,089
Enel Distribución Chile S.A.	Chili	Other (*)	Expatriates (1)	10,070	149,532
Endesa Energía S.A.	Spain	Other (*)	Offshore services	384,491	777,503
Enel Américas S.A.	Chili	Controller	Reimbursement of expenses	299,709	299,709
Enel Américas S.A.	Chili	Controller	Expatriates (1)	-	4,087
Enel Services México S.A.	Mexico	Other (*)	Expatriates (1)	298,938	514,066
Enel Global Trading S.p.A.	Italy	Other (*)	Expatriates (1)	280,146	280,146
Enel Trading Brasil S.A.	Brazil	Other (*)	Supply and maintenance of the trading platform	244,253	-
E-distribucion Redes Digitales	Spain	Other (*)	Expatriates (1)	202,687	137,785
Bogotá ZE S.A.S.	Colombia	Associate	LSA Contract	128,549	11,864
Bogotá ZE S.A.S.	Colombia	Associate	Late payment interest	13,155	-
Colombia ZE S.A.S.	Colombia	Associate	Other Services	128,549	11,864
Colombia ZE S.A.S.	Colombia	Associate	Late payment interest	13,177	-
Enel Trading Argentina S.R.L.	Argentina	Other (*)	Expatriates (1)	108,063	108,062
Grupo de Energía de Bogotá S.A. E.S.P.	Colombia	Other (**)	Other Services	74,947	27,077
Grupo de Energía de Bogotá S.A. E.S.P.	Colombia	Other (**)	Christmas lighting	-	672,270
Companhia Energética Do Ceara	Brazil	Other (*)	Expatriates (1)	62,934	62,933
Enel Energía S.A. DE C.V.	Mexico	Other (*)	Energy sales	2,332	297,122
Grupo de Energía de Bogotá S.A. E.S.P.	Colombia	Other (**)	Christmas lighting	-	672,270
Companhia Energética Do Ceara	Brazil	Other (*)	Expatriates (1)	62,934	62,933
Enel Energía S.A. DE C.V.	Mexico	Other (*)	Energy sales	2,332	297,122
Enel Distribución Perú S.A.A.	Peru	Other (*)	Control tower Peru (2)	-	245,179
Enel Generación Perú S.A.A.	Peru	Other (*)	Expatriates (1) (2)	-	98,596
				\$ 17,831,487	\$ 15,835,483

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

(**) The Bogotá Energy Group S.A. E.S.P. is a shareholder of the Enel Colombia Group S.A. E.S.P.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

An impairment is presented in accordance with IFRS 9 in the related accounts receivable, for a value of \$265,113 for the year 2024, in the year 2023 there was an impairment of \$48,656.

- (1) The decrease corresponds to provision movements for 2024 and collections made for the costs of expatriated personnel from Spain, Italy, Brazil and Chile in Colombia and Costa Rica invoiced during 2023.
- (2) On May 9 and June 12, 2024, the purchase and sale of the companies Enel Generación Perú SAA and Enel Distribución Perú SAA respectively became final; as of these periods, these companies undergo a change of control and are no longer part of the Enel group.

Accounts payable to related entities

Related Company Name	Type of Linked	Country of Origin	Transaction Type	As of September 30, 2024		As of December 31, 2023	
				Current	Not current	Current	Not current
Enel Américas S.A.	Chili	Controller	Dividends (1)	\$ 683,869,713	\$ -	\$ -	\$ -
Grupo Energía Bogotá S.A. E.S.P.	Colombia	Other (**)	Dividends (1)	507,018,813	-	-	-
Grupo Energía Bogotá S.A. E.S.P.	Colombia	Other (**)	Other services	5,402	-	239	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	IT Services (2)	61,630,994	-	38,747,757	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	HH Recharge PUC	10,487,426	-	8,632,566	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	Technical fee	2,495,361	-	3,618,226	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	Impatriates	265,679	-	509,151	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	Covid 19 Policies	2,150	-	2,150	-
Enel Finance International S.R.L.	Netherlands	Other (*)	Loans (3)	60,135,724	208,735,292	73,387,275	196,148,881
Enel Grids S.R.L.	Italy	Other (*)	IT Services (2)	37,411,014	-	44,101,114	-
Enel Grids S.R.L.	Italy	Other (*)	Impatriates	621,287	-	1,350,130	-
Enel Grids S.R.L.	Italy	Other (*)	Project advance	-	3,876,987	-	834,068
Enel Global Services S.R.L.	Italy	Other (*)	IT Services (2)	32,949,199	-	21,889,091	-
Enel S.p.A.	Italy	Matrix	IT Services (2)	9,792,307	-	6,359,600	-
Enel S.p.A.	Italy	Matrix	Impatriates	1,186,115	-	16,601,707	-
Enel S.p.A.	Italy	Matrix	Guarantees and interests	404,951	-	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	-
Enel X S.R.L.	Italy	Other (*)	IT Services (2)	6,001,011	-	12,545,675	-
Enel Brasil S.A.	Brazil	Other (*)	Impatriates	4,744,739	-	2,344,496	-
Kino Facilities Manager S.A. DE CV	Mexico	Other (*)	Engineering and construction services	4,376,592	-	-	-
Enel X Way Colombia S.A.S.	Colombia	Associate	Contributions to capital (4)	3,408,160	-	-	2,905,606
Enel Green Power Chile S.A.	Chili	Other (*)	HH Recharge PUC	2,721,174	-	5,774,461	-
Enel Energía, S.A. DE C.V.	Mexico	Other (*)	Energy	2,498,522	-	16,549,979	-
Enel Global Trading S.p.A.	Italy	Other (*)	IT Services (2)	2,285,198	-	1,864,021	-
Enel Global Trading S.p.A.	Italy	Other (*)	Impatriates	-	-	124,113	-
Enel Italia S.R.L.	Italy	Other (*)	IT Services (2)	2,188,286	-	1,992,281	-
Enel Iberia S.R.L.	Spain	Other (*)	Impatriates	295,086	-	-	-
Enel Green Power España S.L.U.	Spain	Other (*)	Impatriates	229,178	-	426,784	-
Energía y Servicios South América	Chili	Other (*)	Other services	79,120	-	-	-
Enel Distribución Chile S.A.A.	Chili	Other (*)	Expatriates	28,774	-	17,417	-
Enel Generación Chile S.A.	Chili	Other (*)	Impatriates	-	-	126,965	-
E-Distribuzione S.p.A.	Italy	Other (*)	Engineering services	11,000	-	9,994	-
Enel Green Power El Salvador S.A.	El Salvador	Other (*)	Other accounts payable	-	28,920,493	-	26,544,187
Usme ZE S.A.S.	Colombia	Associate	Advances chargers	-	11,970,379	-	11,475,464
Fontibón ZE S.A.S.	Colombia	Associate	Advances chargers	-	8,847,570	-	8,481,110
Enel Services México S.A.	Mexico	Other (*)	Energy	-	-	3,479,969	-
Enel Produzione S.p.A.	Italy	Other (*)	Impatriates	-	-	2,412,623	-
Fundación Enel	Colombia	Other (*)	Donations	-	-	1,180,000	-
Enel Chile S.A.	Chili	Other (*)	Impatriates	-	-	101,210	-
				\$ 1,437,267,387	\$ 262,350,721	\$ 266,929,547	\$ 246,389,316

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

(**) The Bogotá Energy Group SAESP is a shareholder of Enel Colombia S.A. E.S.P.

- (1) It corresponds to the distribution of profits, approved by the General Shareholders' Meeting on March 21, 2024, to Enel Américas S.A. and Grupo Energía Bogotá SAESP against the net profit of 2023 for a total of \$1,804,376,816. In July 2024, payment was

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

made of 34% of the profits to the majority shareholders for \$352,296,519 and \$261,191,510, respectively.

- (2) The increase is mainly due to the net effect of payment of invoices for services in 2023, provisions for IT services from January to September 2024 related to the Digital Worker Transformation, Governance-E4E SAP Renewables, Global CKS-SAP-TAM-SYSTEM, Online Monitoring and Infrastructure, Cyber Security Services-Digital Enebler, Intranet Applications and Global Travel projects.
- (3) This corresponds to a loan to finance the construction of solar plants in Central America, with maturities between 2025 and 2031. The decrease corresponds to the payment of capital during the first half of 2024.
- (4) Corresponds to pending capitalization payable to Enel X Way Colombia S.A.S., according to the articles of incorporation, which indicate that the subscribed capital will be paid in cash within 2 years following the date of incorporation of the Company. On August 21, 2024, the Board of Directors of Enel Colombia S.A. E.S.P. approved the voluntary dissolution and liquidation of this company. As of September 30, the increase corresponds to the calculation of the NPV on capital costs.

Effects on results with related entities

Company Revenue	Transaction concept	As of September 30, 2024	As of September 30, 2023
Usme ZE S.A.S	Other services (1)	\$ 2,141,818	\$ -
Usme ZE S.A.S	Financial income	11,083	-
Fontibón ZE S.A.S	Other services (1)	1,829,093	-
Fontibón ZE S.A.S	Financial income	33,521	-
Enel Grids S.R. L.	Expatriates	785,322	537,861
Enel Grids S.R. L.	Difference in change	515,198	3,138,959
Endesa Operaciones y Servicios Comerciales S.L.U.	Off-shore services	773,274	854,208
Endesa Operaciones y Servicios Comerciales S.L.U.	Difference in change	89,385	-
Enel S.P.A.	Expatriates	606,198	982,028
Enel S.P.A.	Difference in change	274,224	988,065
Enel X Chile S.P.A.	B2B Staffing Services	596,613	-
Grupo Energía Bogotá S.A. E.S.P.	Energy sales	444,477	410,373
Grupo Energía Bogotá S.A. E.S.P.	Refund of administrative service	-	176,920
Enel X S.R.L.	Difference in change	369,784	734,589
Endesa Energía S.A.	Offshore services	311,182	296,528
Endesa Energía S.A.	Difference in change	55,675	-
Enel Green Power S.p.A. Glo	Difference in change	304,894	559,327
Enel Green Power S.p.A. Glo	Expatriates	84,418	137,373
Enel Green Power S.p.A. Glo	Management commission and other services	-	497,793
Enel Green Power Chile S.A.	Difference in change	299,973	-
Enel Trading Brasil S.A.	Commercial Platform Service	236,209	-
Enel Trading Brasil S.A.	Difference in change	24,562	-
Enel Global Services S.R.L.	Difference in change	202,939	3,536,979
Bogotá ZE S.A.S	LSA Contract	102,196	-
Bogotá ZE S.A.S	Financial income	11,055	-
Colombia ZE S.A.S.	LSA Contract	102,196	-
Colombia ZE S.A.S.	Financial income	11,073	-
Enel Generación Chile S.A.	Expatriates	126,965	-
Enel Chile S.A.	Expatriates	101,210	45,122
Enel Generación Perú S.A.	Expatriates	84,944	114,532
Enel Generación Perú S.A.	Difference in change	1,313	103,465
Enel Distribución Chile S.A.A.	Expatriates	82,616	2,561
Enel Distribución Chile S.A.A.	Difference in change	44,389	-
Enel Global Trading S.p.A.	Difference in change	75,622	110,196
Enel Global Trading S.p.A.	Expatriates	-	138,889
E Distribución Redes digitales	Expatriates	64,903	-
Enel Brasil S.A.	Difference in change	57,877	-
Enel Brasil S.A.	Expatriates	38,003	78,024
Enel North América INC	Expatriates	48,727	967,409

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Enel Green Power España S.L. U	Expatriates	28.803	-
Enel Green Power España S.L. U	Difference in change	2.049	67.359
Enel Services México S.A.	Other miscellaneous income	25.461	94.017
Gridspertise S.R.L.	Difference in change	7.971	174.382
Enel Distribución Perú S.A.A.	Difference in change	7.920	4.054
Enel Green Power Chile S.A.	Difference in change	-	511.131
Enel Green Power Romania S.R.L.	Difference in change	-	199.268
Enel Italia S.R.L.	Difference in change	-	101.303
Energía y Servicios South América SPA	Difference in change	-	9.202
E-Distribuzione S.p.A.	Difference in change	-	1.992
Enel Iberia S.R.L.	Difference in change	-	1.354
		\$ 11,015,135	\$ 15,575,263

(1) Corresponds to income from maintenance management services contracts provided during 2024.

Costs and expenses/ Company	Transaction concept	As of September 30, 2024	As of September 30, 2023
Enel Grids S.R. L.	IT Services (1)	\$ 20,388,932	\$ 13,454,704
Enel Grids S.R. L.	Difference in change	2,458,322	-
Enel Grids S.R. L.	Expatriates	1,959,316	1,635,076
Enel Finance Internacional Nv	Financial expenses	19,535,829	27,035,091
Enel Global Services S.R.L.	IT Services (1)	12,888,282	9,100,929
Enel Global Services S.R.L.	Difference in change	1,286,732	-
Enel SPA.	IT Services (1)	6,826,131	5,386,130
Enel SPA.	Expatriates	1,689,614	2,106,625
Enel SPA.	Difference in change	427,004	-
Enel SPA.	Guarantee and interest	311,733	1,198,662
Enel Green Power S.p.A. Glo	IT Services (1)	5,406,498	4,859,644
Enel Green Power S.p.A. Glo	Difference in change	1,008,864	8,528,194
Enel Green Power S.p.A Glo	Tech Management	515,034	-
Enel Global Trading S.p.A.	IT Services	1,831,139	1,778,411
Enel Global Trading S.p.A.	Difference in change	113,958	17,672
Enel X S.R.L.	IT Services (1)	1,402,419	1,391,853
Enel X S.R.L.	Difference in change	1,070,914	110,571
Gridspertise S.R.L.	Engineering services	585,020	4,036,424
Gridspertise S.R.L.	Difference in change	-	86,754
Enel Green Power Chile S.A.	Difference in change	565,884	-
Usme ZE S.A.S.	VPN Update	494,914	-
Enel X Way Colombia S.A.S.	VPN Update	448,763	-
Fontibón ZE S.A.S	VPN Update	366,461	-
Enel Iberia S.R.L.	Impatriates	295,086	271,138
Enel Services México S.A.	Expatriates	240,588	-
Enel Services México S.A.	Difference in change	-	14,454
Enel Brasil S.A.	Expatriates	188,733	314,717
Enel Brasil S.A.	Difference in change	7,895	-
Grupo Energía Bogotá S.A. E.S.P.	Optical fiber Betania	182,070	202,300
Grupo Energía Bogotá S.A. E.S.P.	Other services	52,218	10,161
Enel Chile S.A.	Expatriates	131,859	129,340
Enel Chile S.A.	Difference in change	1,149	1,280
Enel Chile S.A.	IT Services	-	76,763
Enel Generación Chile S.A.	Impatriates	131,445	130,521
Enel Generación Chile S.A.	Difference in change	814	5,771
Enel Distribución Perú S.A.A.	Expatriates	74,758	-
Enel Distribución Perú S.A.A.	Difference in change	185	5,580
Enel Italia S.P.A.	Difference in change	52,286	-
Endesa Energía S.A.	Difference in change	29,307	103,280
Enel Distribución Chile S.A.	Expatriates	28,831	-
Enel Distribución Chile S.A.	Difference in change	9,601	580
Endesa Operaciones y Servicios Comerciales S.L.U.	Difference in change	21,052	104,865
Enel Américas S.A.	Expatriates	4,087	-
Enel South America S.R.L.	Difference in change	3,982	-
Enel Green Power España S.L.U.	Difference in change	2,932	-
Enel Trading Brasil S.A.	Difference in change	2,886	-
E-Distribuzione S.p.A.	Difference in change	1,007	-
Enel Energía, S.A. de C.V.	Energy Purchase (2)	-	38,930,143
Enel Green Power Romania S.R.L.	Expatriates	-	472,399
		\$ 83,044,534	\$ 121,500,032

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

- (1) The increase corresponds mainly to new IT services, as a result of the rethinking of local operations, where technical support is centralized in global contracts. Additionally, the European economic crisis had a major impact on licensing prices: Digital Worker Transformation, Governance-E4E SAP Renewables, Global CKS-SAP-TAM-SYSTEM, Online Monitoring and Infrastructure, Cyber Security Services-Digital Enebler, Intranet Applications and Global Travel.
- (2) In 2023, energy purchases were made by Enel Guatemala SA, for \$38,930,143 for contract fulfillment; in 2024, no purchases have been made for this concept.

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 reelected 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 of March 30, 2022.

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

In accordance with the minutes of the 110th General Shareholders' Meeting held on March 21, 2024, the Board of Directors list was approved as set out below:

Seat	Principal	Alternate
First	Francesco Bertoli	Monica Cataldo
Second	Jose Antonio Vargas Lleras	Antonio Crisol Gates
Third	Raffaele Enrico Grandi	Diana Marcela Jimenez Rodriguez (*)
Room	Carolina Soto Losada	Rutty Paola Ortiz Jara
Fifth	Juan Ricardo Ortega Lopez	Andres Baracaldo Sarmiento
Sixth	Jorge Andres Tabares Angel	Nestor Raul Fagua Guauque
Seventh	Astrid Martinez Ortiz	Mario Trujillo Hernandez

(*) Active member until April 30, 2024; as of September 30, 2024, the appointment of an alternate is in 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:

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Third	As of September 30, 2024	As of September 30, 2023
Juan Ricardo Ortega Lopez	\$ 112,599	\$ 80,476
Astrid Martinez Ortiz	112,060	80,476
Jose Antonio Vargas Lleras	105,780	111,411
Jorge Andres Tabares Angel	105,780	80,476
Carolina Soto Losada	105,562	71,252
Francesco Bertoli	85,852	-
Andres Caldas Rico	26,747	40,137
Luciano Tommasi	26,747	18,563
Lucio Rubio Diaz	-	61,913
Diana Marcela Jimenez Rodriguez	-	9,405
Felipe Pacho Castro	-	9,224
	\$ 681,127	\$ 563,333

Key Management Personnel

Key management personnel are listed below:

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

The remuneration earned by the personnel of Enel Colombia S.A. E.S.P., as of September 30, 2024 and 2023, amounts to:

	As of September 30, 2024	As of September 30, 2023
Remunerations	\$ 3,423,339	\$ 5,459,880
Retirement bonuses	842,948	-
Short-term benefits	188,857	535,791
Long-term benefits	-	574,100
	\$ 4,455,144	\$ 6,569,771

Incentive plans for key management personnel

The Group provides its managers with an annual bonus for meeting objectives. This bonus corresponds to a certain amount of gross monthly remuneration.

From January 1 to September 30, 2024, the Group has no share-based payment benefits for key management personnel, nor has it provided any guarantee in their favor.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

9. Inventories, net

	As of September 30, 2024	As of December 31, 2023
Electrical materials and power accessories, net (1)	\$ 350,528,278	\$ 330,566,597
Coal (2)	46,821,249	93,094,667
Transformers (3)	44,493,972	56,681,028
Carbon credits CO2 (4)	23,507,127	23,573,288
Non-electrical materials (1)	9,086,860	6,049,392
Other inventories	2,514,864	3,137,279
Fuel oil (5)	1,091,717	1,975,748
Inventory in transit	-	19,906,311
Total inventories	\$ 478,044,067	\$ 534,984,310

(1) The materials and accessories are composed of:

	As of September 30, 2024	As of December 31, 2023
Spare parts and materials (a)	\$ 364,736,390	\$ 345,339,255
Provision of materials (b)	(5,121,252)	(8,723,266)
Total other inventories	\$ 359,615,138	\$ 336,615,989

(a) The materials and spare parts correspond to elements that are used in the construction process of projects, 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 remote control equipment; these elements are required according to business demand.

Central America:

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

Central America inventories		
Country	Worth	
Guatemala	\$ 23,904,003	
Panama	15,957,813	
Costa Rica	1,638,110	
Total inventories Central America	\$ 41,499,926	

(b) As of September 30, 2024, Enel Colombia S.A. E.S.P. used the provision established for the 2024 period for \$3,777,104, corresponding to the disposal of obsolete material in the distribution segment.

Central America:

As of September 30, 2024, Panama has an obsolescence provision of \$2,130,909.

2) Corresponds to Enel Colombia S.A. E.S.P. (Termozipa Power Plant): as of September 30, 2024 and with respect to December 2023, the coal inventory decreased due to higher dispatch/consumption, mainly due to the development of the Niño Phenomenon in the country and, subsequently, to the security generations required by the Power Plant's electrical area of influence, associated with the remodeling of said networks. Additionally, dispatches/consumption have been presented due to price merit because the Energy

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Exchange has registered high prices as a consequence of the low hydrological contributions and reservoir levels that occur during 2024.

- (3) As of September 30, 2024, the transformers correspond to Enel Colombia S.A. E.S.P. and are made up of elements that are required within the process of replacements, repairs and/or maintenance of the substations, high, medium and low voltage distribution networks and public lighting networks, 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 September 30, 2024 corresponds to Enel Colombia S.A. E.S.P. for CO2 carbon credits, whose fair value is \$78,330,801 and its book value discounting the bonds sold since their 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
	March 2021	1,396,818
	February 2022	1,167,444
	September 2023	1,133,764
	6,389,654	\$ 78,330,801
	Total bonds issued	\$ 78,330,801
	Total bonds sold as of December 31, 2023	(54,757,513)
	Total bonds sold as of September 30, 2024	(66,161)
	Full recognition of carbon credits	\$ 23,507,127

- (5) As of September 30, 2024, for Enel Colombia S.A. E.S.P., Fuel Oil corresponds to the inventory that rests at the Termozipa Power Plant.

10. Assets held for sale

	As of September 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 the indefinite suspension of the execution of the Windpeshi wind project in the department of La Guajira and the advancement, execution and signing of all the acts and documents necessary for this purpose, seeking to protect the value of the Group, evaluate and analyze the sales scenarios of the project and/or the turbines and equipment acquired for it, for which this asset is classified as an asset held for sale.

Within the framework of the sales plan that is being carried out for this project, an offer was received at the end of June 2024 for the purchase of the project, which is currently under review by the different areas of the Group and the offeror is carrying out an appraisal of the project's turbines and equipment.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

11. Income tax assets

The tax asset is presented below:

	<u>As of September 30, 2024</u>	<u>As of December 31, 2023</u>
Advance payment for income tax (CAM) (1)	\$ 70,329,938	\$ 98,762,893
Special self-retention (2)	1,947,154	1,279,392
Income tax credits (3)	1,506,817	69,738
Withholding tax at source (4)	606,146	3,422,371
Tax deductions and withholding tax (5)	225,173	107,396
Rent advance year (6)	-	2,420,336
Total current tax assets	\$ 74,615,228	\$ 106,062,126

The detail of current tax assets pFor each of the companies, the following is presented:

- Central American Companies

	<u>As of September 30, 2024</u>	<u>As of December 31, 2023</u>
Total companies Panama (1)	\$ 64,951,220	\$ 92,482,584
Total Costa Rica companies (1)	5,378,718	6,280,309
Total current tax assets	\$ 70,329,938	\$ 98,762,893

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

	<u>As of September 30, 2024</u>	<u>As of December 31, 2023</u>
Special self-retention (2)	\$ 1,947,154	\$ 1,264,322
Balance in favor of Income (3)	1,322,277	13,900
Withholdings made (5)	225,173	90,271
Total current tax assets	\$ 3,494,604	\$ 1,368,493

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

	<u>As of September 30, 2024</u>	<u>As of December 31, 2023</u>
Self-retentions in favor 2019 (4)	\$ 606,146	\$ 1,002,035
Balance in favor of income (3) (*)	96,507	-
Self-withholdings in favor 2020 (4)	-	2,420,336
Lower advance payment value 2020 (6)	-	2,420,336
Total current tax assets	\$ 702,653	\$ 5,842,707

(*) The balance in favor of income tax is mainly given by the additional amount paid to the income tax for the taxable year 2023 as an 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 income tax filing in the year 2025.

- Atlantic Photovoltaic S.A.S.

	<u>As of September 30, 2024</u>	<u>As of December 31, 2023</u>
Income tax credits (3)	\$ 77,219	\$ 45,024
Withholding tax (5)	-	17,125
Special self-retention (2)	-	15,070
Total current tax assets	\$ 77,219	\$ 77,219

- Latamsolar Photovoltaic Foundation S.A.S.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

	As of September 30, 2024	As of December 31, 2023
Income tax credits (3)	\$ 10,814	\$ 10,814
Total current tax assets	\$ 10,814	\$ 10,814

12. Investments in subsidiaries, joint ventures and associates

The Group's interests in associates are recorded using the equity method in accordance with the defined policy.

The following is the detail of the investments:

Participating Share Certificates	Economic Activity	Relationship	Common Shares (*)	% Stake (*)	As of September 30, 2024	As of December 31, 2023
Usme ZE S.A.S. (1)	Investment	Associate	739,653,977	20,00%	\$ 17,249,634	\$ 19,868,101
Fontibón ZE S.A.S. (1)	Investment	Associate	434,359,750	20,00%	13,975,874	15,834,410
Crédito Fácil Codensa S.A. (2)	Investment	Associate	15,678	48,99%	9,807,011	10,054,171
Enel X Way Colombia S.A.S. (3)	Investment	Associate	6,014	40,00%	6,094,358	5,514,141
Operadora Distrital de Transporte S.A.S. (4)	Investment	Associate	12,500	20,00%	3,748,477	3,180,589
Colombia ZE S.A.S. (5)	Investment	Associate	5,186,737	20,00%	89,618	203,101
Bogotá ZE S.A.S. (1)	Investment	Associate	503,609,700	20,00%	77,994	86,205
					\$ 51,042,966	\$ 54,740,718

(*) The common shares and the percentage of participation as of September 30, 2024 and December 31, 2023 do not show changes.

- (1) The companies Usme ZE S.A.S. and Fontibón ZE S.A.S. were incorporated on January 18, 2021, with the main purpose of signing and executing the concession contracts for the Functional Operating Unit – UFO 7 Fontibón IV and the Functional Operating Unit – UFO 13 Usme IV. The sole 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 held in Colombia ZE S.A.S., which in turn owns 100% of Bogotá ZE S.A.S., which in turn owns 100% of Fontibón ZE S.A.S. and Usme ZE S.A.S.; therefore, the Group retains 20% of the stake in these companies directly and indirectly, maintaining significant influence in them.

- (2) Crédito Fácil Codensa S.A. (Financing Company) is a corporation whose main purpose is to develop the activities of financing companies in accordance with the law. Enel Colombia S.A. E.S.P.'s investment in this company is considered an associate, given that its participation is 48.99% and in which the Group has significant influence.
- (3) Enel X Way Colombia S.A.S. is a simplified joint stock company whose purpose is to carry out any act related to the purchase, sale and acquisition of any kind, import and export, management, administration and marketing of the charging infrastructure. Enel Colombia S.A. E.S.P.'s investment in this company is considered an associate, given that its participation is 40.00% and in which the Group has significant influence. On August 21, 2024, the Board of Directors of Enel Colombia S.A. E.S.P. approved the voluntary dissolution and liquidation of Enel X Way Colombia S.A.S. E.S.P.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

- (4) Operadora Distrital de Transporte S.A.S. “La Rolita” is a company whose main corporate purpose is the provision of mass public transportation services 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 SASIt is a simplified joint stock company, which was established on April 17, 2018 and whose main objective is to develop public lighting projects and develop electrical engineering projects. Enel Colombia S.A. E.S.P.'s investment in this company is considered an associate, given that its stake is 20.00% and in which the Group has significant influence.

Information for members:

The financial information as of September 30, 2024 of the companies in which the Group has a direct interest is as follows:

	Total assets	Total liabilities	Heritage	Total liabilities and equity	Profit/Loss for the period
Usme ZE S.A.S.	\$ 443,652,549	\$ 357,404,380	\$ 86,248,169	\$ 443,652,549	\$ (13,092,338)
Fontibón ZE S.A.S.	359,737,743	289,858,375	69,879,368	359,737,743	(9,510,877)
Crédito Fácil 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.	15,319,000	83,105	15,235,895	15,319,000	1,314,622
Operadora Distrital de Transporte S.A.S.	30,563,784	11,821,401	18,742,383	30,563,784	2,839,440
Colombia ZE S.A.S.	449,205	1,115	448,090	449,205	(233,120)
Bogotá ZE S.A.S.	390,805	835	389,970	390,805	1,902,075

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

	Total assets	Total liabilities	Heritage	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	\$ 18,230,747
Fontibón ZE S.A.S.	403,564,462	324,392,413	79,172,049	403,564,462	24,928,875
Easy Credit Codensa SA (Financing Company)	20,545,153	26,436	20,518,717	20,545,153	(8,659,099)
Enel X Way Colombia S.A.S.	13,833,424	47,154	13,786,270	13,833,424	(201,101)
District Transport Operator S.A.S.	22,562,897	6,659,954	15,902,943	22,562,897	2,601,950
Colombia ZE S.A.S.	180,209,041	179,193,534	1,015,507	180,209,041	54,439
Bogotá ZE S.A.S.	179,022,882	178,591,857	431,025	179,022,882	(442,839)

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

Effect on results of equity method	Nine-month period from January 1 to September 30, 2024	Nine-month period from January 1 to September 30, 2023
District Transport Operator S.A.S.	\$ 567,888	\$ 520,390
Enel X Way Colombia S.A.S.	525,849	(80,440)
Bogotá ZE S.A.S.	380,415	(88,568)
Colombia ZE S.A.S.	(46,624)	10,204,682
Easy Credit Codensa SA (Financing Company)	(247,157)	(4,242,959)
Usme ZE S.A.S.	(2,618,468)	3,646,149
Fontibón ZE S.A.S.	(1,902,175)	4,985,775
Total	\$ (3,340,272)	\$ 14,945,029

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Effect on results of equity method	Three-month period from July 1 to September 30, 2024	Three-month period from July 1 to September 30, 2023
District Transport Operator S.A.S.	\$ 437,452	\$ (568,951)
Usme ZE S.A.S.	432,064	991,981
Enel X Way Colombia S.A.S.	17,528	(36,376)
Easy Credit Codensa SA (Financing Company)	-	(3,803,257)
Colombia ZE S.A.S.	(11,044)	(353)
Bogotá ZE S.A.S.	(16,310)	(156,612)
Fontibon ZE S.A.S.	(863,366)	655,533
Total	\$ (3,676)	\$ (2,918,035)

13. Intangible assets other than goodwill, net

Intangible Assets	As of September 30, 2024	As of December 31, 2023
Costs for obtaining contracts (1)	\$ 402,710,208	\$ 392,397,558
Computer programs (2)	310,845,693	333,592,873
Other identifiable intangible assets	277,616,428	389,676,773
Construction and progress of works	228,546,730	339,046,873
Other intangible resources	49,069,698	50,629,900
Concessions (3)	264,335,935	261,193,328
Rights and easements (4)	93,523,201	90,083,310
Development costs	25,000,672	27,568,973
Licenses	3,747,509	4,748,760
Intangible assets, net	\$ 1,377,779,646	\$ 1,499,261,575
<i>Cost</i>		
Costs for obtaining contracts	466,960,285	428,591,631
Computer programs	955,086,666	851,054,483
Other identifiable intangible assets	333,059,877	435,277,222
Construction and progress of works	228,546,730	339,046,873
Other intangible resources	104,513,147	96,230,349
Concessions	1,395,338,990	1,280,688,387
Rights and easements	170,389,178	163,303,223
Development costs	60,446,128	62,528,219
Licenses	94,215,464	93,243,845
Intangible assets, gross	\$ 3,475,496,588	\$ 3,314,687,010
<i>Amortization</i>		
Costs for obtaining contracts	(64,250,077)	(36,194,073)
Computer programs	(644,240,973)	(517,461,610)
Other identifiable intangible assets	(55,443,449)	(45,600,449)
Concessions	(1,131,003,055)	(1,019,495,059)
Rights and easements	(76,865,977)	(73,219,913)
Development costs	(35,445,456)	(34,959,246)
Licenses	(90,467,955)	(88,495,085)
Accumulated amortization of intangible assets	\$ (2,097,716,942)	\$ (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 Panama CAM S.R.L. it corresponds to the PPA for the energy purchase agreement with Sol Real LTD, for distribution in the market corresponding to 202 GW The increase in September 2024 compared to December 2023 corresponds to the effect on exchange rates (4,164.21 September 2024 vs. 3,822.05 December 2023).

- (2) The decrease corresponds to software associated with the projects: centralized service systems to ensure the efficiency and effectiveness of all activities and projects related to

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

ICT platforms and support applications (CRM, IC Talend, Loxal S&S, Enel Flex) \$(8,404,133), projects related to ICT Colombia \$(6,202,371); global infrastructure projects \$(6,076,658), projects related to SAP ERP \$(1,872,142) licenses and other programs \$(191,876).

(3) The concessions correspond to:

- **Costa Rica:**

P.H. Chucás S.A. has a signed power purchase agreement (PPA) with the Instituto Costarricense de Electricidad (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 Instituto Costarricense de Electricidad (ICE) which affects the asset under concession. The increase in September 2024 compared to December 2023 corresponds to the effect on exchange rates (4,164.21 September 2024 vs 3,822.05 December 2023).

	<u>Costa Rica</u>
Cost	\$ 1,207,949,540
Amortization	(1,050,732,132)
Net Concessions	<u>\$ 157,217,408</u>

- **Panama:**

Enel Fortuna S.A. has a concession contract for the generation of hydroelectric energy through the exploitation of the hydroelectric facility 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 September 2024 compared to December 2023 corresponds to the effect on exchange rates (4,164.21 September 2024 vs 3,822.05 December 2023).

	<u>Panama</u>
Cost	\$ 187,389,450
Amortization	(80,270,923)
Net Concessions	<u>\$ 107,118,527</u>

(4) At Enel Colombia S.A. E.S.P., the intangible rights include the expenditures to obtain the usufruct of the largest flow of useful water from the Chingaza and Río Blanco projects for the production of the Pagua Power Plant. Amortization is recognized by the straight-line method over a 50-year period; the easements correspond to the renewable projects (Guayepo, La Loma, Fundación and El Paso extension), Nueva Esperanza, Compartir, AT and MT lines.

Likewise, the legal stability premium of the El Quimbo project is classified under this category; this 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 item are detailed below:

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

	Development costs	Concessions	Rights and easements	Licenses	Computer programs	Construction and progress of works	Costs per contract	Other intangible resources	Assets Intangibles
Initial 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)	-	788,365	-
Amortization	(561,842)	(28,100,969)	(4,623,035)	(4,473,518)	(126,726,217)	-	(34,096,597)	(7,337,166)	(205,919,344)
Retreats	(9,896,815)	-	-	-	-	-	-	-	(9,896,815)
Other decreases (b)	-	(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)	-	-	6,967,385	-	607,346	52,701,217	-	-	60,275,948
Transfers	434,913	-	-	630,828	103,424,837	(104,490,578)	-	-	-
Amortization	(486,210)	(19,354,517)	(3,527,494)	(1,815,229)	(126,779,363)	-	(23,730,053)	(5,828,620)	(181,521,486)
Other increases (decreases) (b)	(2,517,004)	22,497,124	-	183,150	-	(58,710,782)	34,042,703	4,268,418	(236,391)
Total movements in intangible assets	(2,568,301)	3,142,607	3,439,891	(1,001,251)	(22,747,180)	(110,500,143)	10,312,650	(1,560,202)	(121,481,929)
Final balance as of September 30, 2024	\$ 25,000,672	\$ 264,335,935	\$ 93,523,201	\$ 3,747,509	\$ 310,845,693	\$ 228,546,730	\$ 402,710,208	\$ 49,069,698	\$ 1,377,779,646

(a) As of September 30, 2024, additions were recorded for:

Main projects	From January 1 to September 30, 2024
Asistencias E-home	\$ 8,780,799
Proyectos COM Y evolutivos de negocio	8,010,958
Otros proyectos renovables	6,853,003
Licencias y desarrollos Salesforce	6,386,550
Proyecto Local System Colombia	5,399,835
ICT Mandatory	3,870,918
Proyecto Intell. for Energy	2,571,037
Proyecto Cyber security	2,511,875
Desarrollos y evolutivos menores	2,255,295
Dominios Plataforma GBS	2,119,557
Plataforma Comercial EMPSSI (Enel X Colombia S.A.S. E.S.P.)	768,406
Licencias ambientales (Guayepo Solar S.A.S.)	394,702
Intangible-Intercompany SAP Global (Costa Rica)	95,627
Proyecto Atlántico	9,690
Other Projects	10,247,696
Total	\$ 60,275,948

(b) The value of increases (decreases) to September 2024 worth (\$236,391) corresponds to:

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

Main projects	From January 1 to September 30, 2024
Other renewable projects	\$ (2,520,182)
Sahagun and Chinu Project	(5,655,449)
Guayepo Project	(5,709,086)
Atlantic Project	(44,495,080)
Total	\$ (58,379,797)

The decrease in projects by (\$58,379,797) is mainly due to the expenses incurred in the development phase by BD (Business Development) that are in the intangible assets, and that later when moving to the construction stage are transferred to the E&C (engineering and construction) area in the property, plant and equipment category.

Central America:

The other increases (decreases) for Central American companies correspond to: \$58,143,406 due to the exchange rate of September 30, 2024 and December 31, 2023 and the closing and average rate used in the conversion of the Condensed Consolidated Interim Financial Statements to the presentation currency.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

As of December 31, 2023, the other decreases correspond to the effect of the exchange rate of December 31, 2023 and December 31, 2022 and the closing and average rate used in the conversion of the Consolidated Financial Statements to the presentation currency. Additionally, there is a write-off of the intangible concession associated with the arbitration held with the Instituto Costarricense de Electricidad (ICE) according to a Supreme Court resolution registered in P.H. Chucás S.A. for the amount of \$251,162,128.

As of September 30, 2024, The Group does not have intangible assets whose ownership is restricted or backed by debt guarantees.

As of September 30, 2024, there are no commitments to acquire intangible assets through official subsidies.

As of September 30, 2024, and in accordance with the provisions of the accounting policy, the useful lives of intangibles were evaluated and do not show 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	7	6
Licenses	4	3
Computer programs	2	3

Average years of estimated useful life Central America								
Concept	Costa Rica		Panama		Guatemala			
	2024	2023	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	5	5

14. Property, Plant and Equipment, net

	As of September 30, 2024	As of December 31, 2023
Plants and equipment (1)	\$ 17,923,447,800	\$ 17,022,048,582
Hydroelectric power plants	9,289,929,401	9,208,262,110
Substations, installations and distribution networks	6,594,622,810	6,175,546,734
Renewables	1,457,160,445	1,022,457,466
Thermoelectric power plants	581,735,144	615,782,272
Construction in progress (2) (*)	2,321,872,815	2,765,986,400
Buildings (3)	1,657,458,262	1,100,451,225
Land (3)	503,252,534	491,508,380
Financial Leases (4)	294,600,906	265,381,232
Assets by use IFRS 16	294,600,906	265,381,232
Lands	160,219,510	149,631,324
Buildings	108,142,230	103,540,662
Fixed and other installations (Means of transport)	26,239,166	12,209,246
Fixed and other installations (3)	115,745,779	113,403,995

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Other facilities	78,582,161	76,400,378
Fixed installations and accessories	37,163,618	37,003,617
Property, plant and equipment, net	\$ 22,816,378,096	\$ 21,758,779,814
Cost		
Plants and equipment	\$ 29,962,275,684	\$ 28,385,377,328
Hydroelectric power plants	14,449,321,556	14,073,116,411
Substations, installations, and distribution networks	12,786,793,378	12,066,662,093
Renewables	1,640,511,462	1,160,808,501
Thermoelectric power plants	1,085,649,288	1,084,790,323
Construction in progress	2,321,872,815	2,765,986,400
Buildings	1,871,502,891	1,279,063,769
Lands	503,252,534	491,508,380
Financial Leases	396,320,643	345,216,141
Fixed and other installations	839,602	839,602
Assets by use IFRS 16	395,481,041	344,376,539
Lands	188,492,697	175,439,907
Buildings	127,029,313	115,109,965
Fixed and other installations (Means of transport)	79,959,031	53,826,667
Fixed and other installations	482,171,757	447,420,544
Other facilities	360,320,163	336,747,098
Fixed installations and accessories	121,851,594	110,673,446
Property, plant and equipment, gross	\$ 35,537,396,324	\$ 33,714,572,562
Depreciation		
Plants and equipment (**)	\$ (12,038,827,884)	\$ (11,363,328,746)
Hydroelectric power plants	(5,142,207,320)	(4,849,081,503)
Deterioration of hydroelectric power plants	(17,184,835)	(15,772,798)
Substations, installations and distribution networks	(6,192,170,568)	(5,891,115,359)
Renewables	(183,351,017)	(138,351,035)
Thermoelectric power plants	(503,914,144)	(469,008,051)
Buildings	(214,044,629)	(178,612,544)
Financial Leases	(101,719,737)	(79,834,909)
Fixed and other installations	(839,602)	(839,602)
Assets by use IFRS 16	(100,880,135)	(78,995,307)
Lands	(28,273,187)	(25,808,583)
Buildings	(18,887,083)	(11,569,303)
Fixed and other installations (Means of transport)	(53,719,865)	(41,617,421)
Fixed and other installations	(366,425,978)	(334,016,549)
Other facilities	(281,738,002)	(260,346,720)
Fixed installations and accessories	(84,687,976)	(73,669,829)
Accumulated depreciation	\$ (12,721,018,228)	\$ (11,955,792,748)

(*) Corresponds to construction and labor activities as part of the development of projects that are in progress.

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

(1) Central America and Colombia

In the concepts corresponding to hydroelectric and renewable generation plants and distribution lines and networks as of September 30, 2024, it is as follows:

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

<u>Plants and equipment</u>	<u>Worth</u>
Panama	\$ 1,542,429,756
Guatemala	1,373,121,298
Costa Rica	105,004,358
Total Central America	\$ 3,020,555,412
Colombia	14,902,892,388
Total plants and equipment	\$ 17,923,447,800

(2) This corresponds to the investments and advances made by the Group as of September 30, 2024, in the development of renewable energy projects, improvements, replacements and modernizations in the different electrical plants and substations. The main projects are presented below:

<u>Main projects</u>	<u>As of September 30, 2024</u>
Colombia	
Lines, networks and substations	\$ 1,160,447,810
Renewable energy projects:	
Solar Guayepo	703,532,103
Solar La Loma	37,997,026
Solar El Paso	23,048,869
Solar Foundation	8,327,610
Improvements, replacements and modernizations carried out in generation plants.	175,573,847
Other investment projects in generation, renewable and distribution plants.	115,151,957
Public lighting	47,718,547
Central America	
Panama:	
Enel Fortuna SA: Major maintenance of substations, powerhouse, civil works and Silicom project.	20,916,092
Enel Panama CAM S.R.L.: Santa Cruz project and measurement towers.	6,712,571
Enel Renovables SRL: Estrella Project, Milton Project, Sol Real Project.	3,688,945
Solar Generator Austral SA: Automation and control system.	2,750,381
Solar Generator El Puerto SA: Others	2,542,335
Guatemala:	
Renovables de Guatemala S.A.: Powerhouse project, Francis canal impeller, dam project, communication systems and infrastructure.	4,577,299
SA Technology: Powerhouse project, dam project, transmission line project, canal project.	4,429,971
Generadora de Occidente SA: Powerhouse, pipeline project, reservoir project, generation communication project.	2,180,214
Montecristo Generator SA: Powerhouse, furniture and equipment project.	182,558
Enel Guatemala SA: Back Office Tool	662,359
Costa Rica:	
PH Don Pedro SA: Communication equipment and unit PLC.	667,856
PH Río Volcán SA: PLC for drive and impeller recovery.	538,307
PH Chucás SA: Machine house cover, left margin protection system.	187,306
Enel Costa Rica CAM SA: Others	38,852
Total Constructions in Progress	\$ 2,321,872,815

(3) Central America and Colombia

The following is the detail by country as of September 30, 2024:

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Lands	Worth
Panama	\$ 7,151,578
Costa Rica	1,502,505
Guatemala	1,124,002
Total Central America	\$ 9,778,085
Colombia	493,474,449
Total Land	\$ 503,252,534
Buildings	Worth
Panama (*)	\$ 229,276,239
Guatemala	8,523,237
Costa Rica	89,933
Total Central America	\$ 237,889,409
Colombia	1,419,568,853
Total Buildings	\$ 1,657,458,262
Other facilities	Worth
Guatemala	\$ 21,203,106
Panama	14,307,822
Costa Rica	14,806,572
Total Central America	\$ 50,317,500
Colombia	65,428,279
Total Other facilities	\$ 115,745,779

(*) 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 and Colombia

The following is the detail by country as of September 30, 2024:

Lands	Worth
Guatemala	\$ 18,626,977
Panama	16,520,342
Total Central America	\$ 35,147,319
Colombia	125,072,191
Total land	\$ 160,219,510
Buildings	Worth
Guatemala	\$ 4,505,119
Panama	3,597,727
Costa Rica	2,144,331
Total Central America	\$ 10,247,177
Colombia	97,895,053
Total buildings	\$ 108,142,230
Other facilities	Worth
Guatemala	\$ 1,261,679
Panama	337,609
Total Central America	\$ 1,599,288
Colombia	24,639,878
Total other facilities	\$ 26,239,166

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

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

	Plants and Equipment							Property, Plant and Equipment
	Construction in Progress	Lands	Buildings	Hydroelectric, thermoelectric and renewable generation plants	Substations, installations and distribution networks	Fixed installations, accessories and others	Financial Leases	
Initial 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	-	-
Retreats	-	(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 decreases	(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 Transmission Company SA	(278,669)	(78,387)	(153,150)	-	(73,788,268)	(1,520,297)	-	(75,818,771)
Movements of the Cartagena Central Port Society SA	-	(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	10,129,607	(22,330,294)	261,439,318
Projects maintained 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)	1,408,621,050	-	1,578,704	2,470,762	3,348,051	2,877,082	54,065,751	1,472,961,400
Transfers(b)	(1,852,701,204)	16,430,961	571,915,660	515,069,426	728,191,144	21,094,013	-	-
Withdrawals (c)	-	(4,867)	(74,783)	(888,660)	(3,114,296)	-	(72,400)	(4,155,006)
Depreciation expense	-	-	(31,173,151)	(263,314,760)	(307,867,300)	(25,387,794)	(14,464,429)	(642,207,434)
Others (decreases) increases (d)	(33,431)	(4,681,940)	14,760,607	228,986,374	(1,481,523)	3,758,483	(10,309,248)	230,999,322
Total movements	(444,113,585)	11,744,154	557,007,037	482,323,142	419,076,076	2,341,784	29,219,674	1,057,598,282
Final balance as of September 30, 2024	\$2,321,872,815	\$503,252,534	\$1,657,458,262	\$11,328,824,990	\$6,594,622,810	\$115,745,779	\$294,600,906	\$22,816,378,096

(a) For Enel Colombia S.A. E.S.P. as of September 30, 2024, the additions in property, plant and equipment correspond to the investments made on renewable energy projects; improvements, replacements and modernizations in generation plants and networks, substations and public lighting, below is the detail:

Central	Main projects	From January 1 to September 30, 2024
Colombia		
Lines and networks	Adaptation, modernization and expansion of high, medium and low voltage networks and lines and distribution transformers.	\$ 575,914,510
Solar Guayepo	Guarantees, easements, technical maintenance services and advances for project development.	300,211,728
Substations and Transformation Centers	Adaptation, expansion, modernization and construction of HV/HV, HV/MV and MV/MV substations.	277,715,711
Solar Atlántico	Guarantees, easements, technical maintenance services and advances for project development.	70,960,955
Financial Leases	Update rental contracts, mainly vehicle and land contracts.	53,511,993
CH-Guavio	Recovery of lighting and ventilation systems, topography; recovery of ducts, turbine system, dam instrumentation, recovery of central structures, recovery of transformers and cooling systems.	39,002,927
CC-Termozipa	Acquisition of electromechanical equipment, engineering services and works; road paving.	23,818,703
CH- Paraiso	Modernization of biofilter systems, transformer recovery, turbine and hydraulic profile, automation and remote-control systems.	18,608,490
Solar Fundación, la Loma y el Paso	Guarantees, easements, technical maintenance services and advances for project development.	17,889,557
Administrative and Commercial Headquarters	Civil works, furniture, computer and communication equipment, commercial and administrative headquarters.	17,500,215
CH-Quimbo -Betania	Recovery of civil structures and facilities; works were carried out to improve the performance of the civil works of the reservoir, works associated with the perimeter road, as well as to attend to additional works and commitments arising from environmental obligations generated during the construction of the plant.	15,523,059
CH-Centrales menores	Modernization of yard equipment, intake discharge structure and central turbine system, auxiliary systems, battery chargers and cooling systems.	13,630,119
CH- Guaca	Automation and remote-control system; transformer and turbine recovery.	11,013,171
CH- Dario Valencia	Automation and remote control; pipe recovery and coating; reconditioning of impellers and supply of spare parts for units.	8,345,837
Enel X Colombia S.A.S. E.S.P.	Meters for installation for new customers who must undergo the standardization process.	514,476
Central America		
Panama	Projects mainly Generadora Solar El Puerto S.A., Enel Fortuna S.A. y Generadora Solar Austral S.A.	13,664,046
Guatemala	Renovables de Guatemala S.A.: Powerhouse project, canal project and bridge project.	6,564,836
Guatemala	Generadora de Occidente Ltda.: Powerhouse project, reservoir project.	2,230,809
Guatemala	Tecnoquat S.A.: Transmission line project, dam project.	3,617,907
Guatemala	Montecristo Generator: Powerhouse project.	781,413
Guatemala	Enel Guatemala S.A.: GDS Projects.	391,852
Costa Rica	Other investments.	1,549,086
	Total Variation	\$ 1,472,961,400

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

- (b) As of September 30, 2024, the transfers of assets in progress to operation 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 are concluded and progress is made in the delivery of support asset purchases, as reflected below:

Project	Full activation
Colombia	
Solar Guayepo	\$ 813,803,375
Adaptation, modernization and expansion of high voltage (HV), medium voltage (MV), low voltage (LV) networks and lines, distribution transformers and public lighting.	455,139,803
Adaptation, expansion, modernization and construction of HV/HV, HVT/MV and MV/MV substations.	259,690,985
Investment in ongoing support assets such as land, buildings and administrative buildings, machinery, computer and communication equipment.	92,583,459
Solar El Paso, Fundación y la Loma.	50,509,930
CH-Guavio.	21,954,529
CH- Guaca y Paraíso.	19,240,024
CC-Termozipa.	13,840,917
CH-Quimbo y Betania.	3,496,761
CH-Centrales menores (Rio Bogotá).	1,774,233
Central America	
Panama: Baco Project.	110,626,194
Panama: Madre Vieja Project.	7,091,650
Guatemala: Canal Project	1,058,210
Guatemala: Other projects.	987,584
Guatemala: Powerhouse project.	903,550
Total	<u>\$ 1,852,701,204</u>

- (c) As of September 30, 2024, reductions of \$4,155,006 were made corresponding to: high and medium voltage transformers in the distribution line for \$3,114,296; reduction for maintenance to hydroelectric generation plants for \$888,660, reduction of constructions and buildings by \$74,783, reduction of vehicle financial leasing by \$72,400 and land by \$4,867.

- (d) For Enel Colombia S.A. E.S.P. as of September 30, 2024, the other decreases correspond mainly to the update of the NPV of dismantling and environmental provisions due to the rate effect, in accordance with IFRIC 1 for \$(30,072,886), renegotiation of the financial lease contracts for land \$(10,282,283) and transfers between assets by \$(4,565,773).

Central America

The other increases and decreases for Central American companies of \$275,920,264 correspond mainly to the exchange rate effect of September 30, 2024 and December 31, 2023 and the closing and average rate used in the conversion of the Condensed Consolidated Interim Financial Statements to the presentation currency.

As of September 30, 2024, the Group has property, 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 September 30, 2024, The Group presents the units available for generation in the power plants and distribution in the substations and networks in operation.

As of September 30, 2024, and in accordance with the provisions of the accounting policy, the useful lives of property, plant and equipment were evaluated and did not show significant changes; additionally, no indications of impairment were identified.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

The average remaining useful lives used for depreciation are:

Average years of estimated useful life		
Classes of property, plant and equipment	2024	2023
Plants and equipment		
Civil works plants and equipment	54	55
Electromechanical equipment for hydroelectric power plants	28	29
Electromechanical equipment for thermoelectric power plants	26	27
Wind measurement towers	2	3
Solar stations (*)	22	7
Panels and Miscellaneous	27	26
Substations	25	25
High voltage networks	34	34
Low and medium voltage network	31	31
Measuring and remote control equipment	20	21
Buildings	46	46
Fixed installations, accessories and others	10	9
Assets for use in IFRS 16		
<i>Buildings</i>	35	35
<i>Lands</i>	27	27
<i>Vehicles</i>	1	1

(*) The generation and renewable line, for property, plant and equipment, increases with respect to December 2023 given that in September the depreciation of the Guayepo 1 solar station, which has a useful life of 30 years, began.

Average years of estimated useful life Central America						
Classes of property, plant and equipment	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
Assets for use in IFRS 16						
<i>Buildings</i>	10	10	10	10	10	10
<i>Lands</i>	-	-	50	50	50	50
<i>Vehicles</i>	3	3	3	3	3	3

15. Capital gain

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

Society	As of September 30, 2024	As of December 31, 2023
Enel Panama CAM S.R.L.	\$ 103,953,540	\$ 95,412,005
Enel Renewable SRL	13,540,714	8,003,310
Jaguito Solar 10MW, S.A.	-	1,474,937
Solar Progress 20 MW, SA (*)	-	2,949,870
	\$ 117,494,254	\$ 107,840,122

(*) The capital gain generated by the company Progreso Solar 20 MW, SA and Jaguito Solar 10MW, SA, is transferred to the company Enel Renewable S.R.L. in accordance with the merger process carried out in May and July 2024, respectively.

Enel Colombia SAESP and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

16. Deferred taxes, net

Deferred Tax Assets

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

Law 2155 of 2021 defined the income tax rate at 35% for Colombia as of 2022. For companies in Costa Rica, the income tax rate is 30%. For companies in Panama, the income tax rate is 25%, except for Enel Fortuna SA, which applies 30%. The deferred tax as of September 30, 2024, by rate is presented below:

	Costa Rica	Panama	Enel X Colombia S.A.S. E.S.P.	Balance as of September 30, 2024
Deferred tax assets (1)	\$ 6,459,120	\$ 6,658,123	\$ 6,022,425	\$ 19,139,668
Total deferred tax assets	\$ 6,459,120	\$ 6,658,123	\$ 6,022,425	\$ 19,139,668

(1) As of September 30, 2024, the details of the deferred tax asset are composed of:

	Opening balance January 1, 2024	Increase (Decrease) due to deferred taxes in results (i)	Deferred movement Central America	Final balance as of September 30, 2024
Deferred tax asset				
Provisions and others (a)	\$ 17,814,723	\$ 90,066	\$ 285,963	\$ 18,190,752
Property, plant and equipment	341,795	64,206	542,915	948,916
Total deferred tax assets	\$ 18,156,518	\$ 154,272	\$ 828,878	\$ 19,139,668

(a) As of September 30, 2024, the detail of provisions and other assets associated with deferred tax corresponds to:

	Opening balance January 1, 2024	Increase (decrease) due to deferred taxes in results	Final balance as of September 30, 2024
Provisions of works and services	\$ 11,439,428	\$ 285,963	\$ 11,725,391
Others	6,375,295	90,066	6,465,361
	\$ 17,814,723	\$ 376,029	\$ 18,190,752

Deferred tax liabilities:

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

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

	Opening balance as of January 1, 2024	Increase (decrease) due to deferred taxes in results (i)	Increase (decrease) due to deferred taxes in other comprehensive income (ii)	Deferred movement Central America	Final balance as of September 30, 2024
Deferred tax asset					
Provisions and others (1)	\$ 90,719,956	\$ 89,785,242	\$ -	\$ -	\$ 180,505,198
Defined contribution obligations	84,311,388	(2,241,106)	(13,654)	-	82,056,628
Forward and swap	14,670,913	(325,576)	(24,650,604)	-	(10,305,267)
Total deferred tax assets	\$ 189,702,257	\$ 87,218,560	\$ (24,664,258)	\$ -	\$ 252,256,559
Deferred tax liability					
Others	(342,065)	19,733	-	-	(322,332)
Participation method Central America	(82,084,198)	(8,622,157)	19,584,483	-	(71,121,872)
Central America (2)	(163,048,018)	-	-	(17,735,781)	(180,783,799)
Excess of tax depreciation over book value (3)	(472,363,068)	(98,936,917)	-	-	(571,299,985)
Total deferred tax liability	\$ (717,837,349)	\$ (107,539,341)	\$ 19,584,483	\$ (17,735,781)	\$ (823,527,988)
Deferred tax asset (liability), net	\$ (528,135,092)	\$ (20,320,781)	\$ (5,079,775)	\$ (17,735,781)	\$ (571,271,429)

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

- (1) As of September 30, 2024, the details of the deferred tax liability for other provisions correspond to:

	Opening balance as of January 1, 2024	Increase (decrease) due to deferred taxes in results	Final balance as of September 30, 2024
Others	\$ 7,419,751	\$ 69,576,568	\$ 76,996,319
Provision for doubtful accounts (a)	45,148,290	24,843,907	69,992,197
Provision of labor obligations (b)	19,721,110	(992,510)	18,728,600
Provisions of works and services	13,330,220	(2,894,495)	10,435,725
Provision for decommissioning	4,027,794	324,563	4,352,357
Quality Compensation Provision	1,072,791	(1,072,791)	-
	\$ 90,719,956	\$ 89,785,242	\$ 180,505,198

- (a) This corresponds mainly to the increase in the provision of the Public Lighting VAT portfolio.

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

(2) **Central America:**

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

Central America	Balance as of September 30, 2024
Costa Rica (a)	\$ (31,626,045)
Panama (b)	(149,157,754)
Total deferred tax, net	\$ (180,783,799)

- (a) The deferred tax liability corresponds to the difference in useful lives of the plants

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

P.H. Don Pedro S.A. and P.H. Río Volcán S.A.

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

(3) The excess of tax depreciation over the book value is presented by:

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

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

- Assets to which accelerated depreciation was applied using 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 it is not greater than that established in Law 1819 of 2016.

Law 2151 of 2021 defined the income tax rate at 35% as of 2022. The deferred tax as of September 30, 2024 is presented below:

	<u>2024 onwards</u>
Provisions and estimated liabilities	\$ 419,280,644
Defined contribution obligations	53,858,413
Briefcase	(9,009,285)
Others	119,990,906
Financial instruments	(12,738,989)
Property, plant and equipment	(1,488,647,241)
	<u><u>\$ (917,265,552)</u></u>
Fee	35%
Tax	(321,042,943)
Occasional earnings	11,181,233
Fee	15%
Tax	1,677,185
Total deferred tax liability (without MPP Central America)	<u><u>\$ (319,365,758)</u></u>
Base participation method of Central America	342,785,929
Passive tax by equity method	\$ (71,121,872)
Total deferred tax liability Central America	<u><u>\$ (180,783,799)</u></u>
Total deferred tax liabilities, net	<u><u>\$ (571,271,429)</u></u>

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

17. Other financial liabilities

	As of September 30, 2024			As of December 31, 2023		
	Current		Not Current	Current		Not Current
	Capital	Interests		Capital	Interests	
Banking Obligations (1)	\$ 838,408,674	\$ 127,067,176	\$ 5,652,969,654	\$ 1,220,069,502	\$ 133,753,514	\$ 5,281,476,666
Bonds issued (2)	562,988,624	17,591,490	1,165,695,818	691,910,405	29,929,579	1,728,631,355
Leasing obligations (3)	28,076,092	4,938,289	264,745,595	21,522,710	6,578,805	242,274,515
Derivative instruments (4)	11,071,757	-	-	76,927,698	-	1,256,036
	\$ 1,440,545,147	\$ 149,596,955	\$ 7,083,411,067	\$ 2,010,430,315	\$ 170,261,898	\$ 7,253,638,572

(1) At Enel Colombia S.A. E.S.P., the details of debt loan obligations as of September 30, 2024 are as follows:

Description	EA Rate	Due 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
Banco de Occidente S.A.	11.03%	06/18/2025	\$ 957,215	\$ 250,000,000	\$ 250,957,215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Banco de Bogotá S.A.	10.77%	03/14/2025	650,313	150,000,000	150,650,313	-	-	-	-	-	-
Itaú Colombia S.A.	12.46%	08/16/2025	1,643,478	109,000,000	110,643,478	-	-	-	-	-	-
Banco de Bogotá S.A.	12.16%	08/15/2025	1,079,149	71,000,000	72,079,149	-	-	-	-	-	-
Bancolombia S.A.	10.30%	07/15/2026	2,676,700	60,000,000	62,676,700	60,000,000	-	-	-	-	60,000,000
Bancolombia S.A.	11.36%	04/28/2029	4,945,417	50,000,000	54,945,417	50,000,000	50,000,000	50,000,000	50,000,000	-	200,000,000
Itaú Colombia S.A.	11.42%	06/18/2025	197,943	50,000,000	50,197,943	-	-	-	-	-	-
International Finance Corporation	14.28%	10/15/2031	35,751,299	-	35,751,299	-	-	-	60,557,850	1,135,965,106	1,196,522,956
Banco de Bogotá S.A.	13.55%	02/19/2031	1,702,800	33,333,333	35,036,133	66,666,666	66,666,666	66,666,666	66,666,666	100,000,000	366,666,664
BBVA Colombia S.A. Bank	10.86%	01/14/2025	794,096	33,333,333	34,127,429	-	-	-	-	-	-
Mufg bank	14.69%	12/04/2028	21,578,207	-	21,578,207	227,875,000	227,875,000	227,875,000	-	-	683,625,000
Bancolombia S.A.	12.10%	07/15/2026	756,925	15,000,000	15,756,925	15,000,000	-	-	-	-	15,000,000
Bancolombia S.A.	12.82%	05/04/2028	14,440,213	-	14,440,213	-	-	480,000,000	-	-	480,000,000
Bancolombia S.A.	11.13%	11/30/2026	9,965,742	-	9,965,742	-	260,000,000	-	-	-	260,000,000
Banco de Bogotá S.A.	13.55%	02/19/2031	425,700	8,333,333	8,759,033	16,666,667	16,666,667	16,666,667	16,666,667	25,000,000	91,666,668
Bancolombia S.A.	12.11%	28/07/2028	8,649,723	-	8,649,723	-	-	411,000,000	-	-	411,000,000
Scotiabank Colpatría S.A.	10.99%	05/14/2026	5,440,153	-	5,440,153	400,000,000	-	-	-	-	400,000,000
Daviyenda Bank S.A.	11.97%	03/13/2029	1,377,814	3,750,000	5,127,814	5,000,000	5,000,000	5,000,000	2,500,000	-	17,500,000
BBVA Colombia S.A. Bank	5.80%	02/11/2026	5,088,226	-	5,088,226	-	215,000,000	-	-	-	215,000,000
Bancolombia S.A.	12.97%	11/30/2029	3,984,000	-	3,984,000	-	-	-	-	360,000,000	360,000,000
Banco de Bogotá S.A.	11.87%	05/04/2026	896,088	2,556,496	3,452,584	1,988,366	-	-	-	-	1,988,366
BBVA Colombia S.A. Bank	11.51%	10/19/2027	2,280,228	-	2,280,228	-	-	100,000,000	-	-	100,000,000
Bancolombia S.A.	11.02%	11/30/2027	1,418,667	-	1,418,667	-	-	150,000,000	-	-	150,000,000
Bancolombia S.A.	12.00%	12/21/2027	957,583	-	957,583	-	-	300,000,000	-	-	300,000,000
Bancolombia S.A.	11.72%	11/30/2028	893,164	-	893,164	-	-	-	89,000,000	-	89,000,000
Bancolombia S.A.	10.68%	12/23/2027	458,711	-	458,711	-	-	200,000,000	-	-	200,000,000
Banco de Bogotá S.A.	12.31%	08/15/2034	103,689	-	103,689	208,333	2,500,000	2,500,000	2,500,000	12,291,667	20,000,000
Bancolombia S.A.	12.17%	26/02/2031	56,112	-	56,112	4,083,333	7,000,000	7,000,000	7,000,000	9,916,667	35,000,000
Total Credits			\$129,169,355	\$836,306,495	\$965,475,850	\$847,488,365	\$850,708,333	\$2,016,708,333	\$294,891,183	\$1,643,173,440	\$5,652,969,654

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

Below are the details of the operations:

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

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	

As of the third quarter of 2024, the following financial obligations were generated:

Entity	Disbursement date	Expiration date	Years	Amount	Rate
Banco de Bogotá S.A.	February 19, 2024	February 19, 2031	7	\$ 400,000,000.00	IBR + 2.96% MV
Banco de Bogotá S.A.	February 19, 2024	February 19, 2031	7	100,000,000	IBR + 2.96% MV
Bancolombia S.A.	March 21, 2024	December 21, 2027	3	300,000,000	IBR 3M + 2.1%
Itau Bank S.A.	June 18, 2024	June 18, 2025	1	50,000,000	IBR 3M + 1.51%
Banco de Occidente S.A.	June 18, 2024	June 18, 2025	1	250,000,000	IBR 3M + 1.15%
Banco de Bogotá S.A.	August 15, 2024	August 15, 2025	1	71,000,000	IBR 3M + 1.83%
Banco de Bogotá S.A.	August 15, 2024	August 15, 2034	10	20,000,000	IBR + 1.8% MV
Itaú Colombia S.A.	August 16, 2024	August 16, 2025	1	109,000,000	IBR 3M + 1.99%
Banco de Bogotá S.A.	September 16, 2024	March 14, 2025	1	150,000,000	IBR 3M + 0.9%
			Total	\$ 1,450,000,000	

During the third quarter, the following payments of obligations were generated:

- Banco BBVA Colombia S.A. maturing on July 14, 2024 for \$(33,333,333).
- Bancolombia S.A. due July 15, 2024 for \$(15,000,000) and \$(60,000,000).
- Banco de Occidente S.A. due on August 29, 2024 for \$(70,000,000).
- Bancolombia S.A. due on August 28, 2024 for \$(75,000,000).
- Mufg Bank due on September 13, 2024 for \$(279,440,000).

The details of the debt loan obligations as of December 31, 2023 are as follows:

Description	EA Rate	Due 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
Banco de Bogotá S.A.	15.81%	10/2/2024	\$ 408,636,624	\$ -	\$ 408,636,624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Banco de Occidente	15.35%	8/28/2024	4,266,193	320,000,000	324,266,193	-	-	-	-	-	-
Mufg bank	17.53%	9/13/2024	2,321,246	279,440,000	281,761,246	-	-	-	-	-	-
Bancolombia S.A.	16.21%	8/28/2024	1,052,425	75,000,000	76,052,425	-	-	-	-	-	-
BBVA Colombia S.A. Bank	13.72%	1/14/2025	39,640,858	33,333,333	72,974,191	33,333,333	-	-	-	-	33,333,333
Bancolombia S.A.	13.13%	15/7/2026	10,819,650	60,000,000	70,819,650	60,000,000	60,000,000	-	-	-	120,000,000
Mufg bank	17.05%	12/4/2028	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%	5/4/2028	16,881,920	-	16,881,920	-	-	-	480,000,000	-	480,000,000
International Finance Corporate	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%	15/7/2026	1,346,670	15,000,000	16,346,670	15,000,000	15,000,000	-	-	-	30,000,000
Bancolombia S.A.	14.69%	28/7/2028	10,348,352	-	10,348,352	-	-	411,000,000	-	-	411,000,000
Scotiabank Colpatría S.A.	13.66%	5/14/2026	6,702,071	-	6,702,071	-	400,000,000	-	-	-	400,000,000
Bancolombia S.A.	13.92%	4/28/2029	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%	5/4/2026	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
BBVA Colombia S.A. Bank	13.98%	10/19/2027	2,734,300	-	2,734,300	-	-	100,000,000	-	-	100,000,000
BBVA Colombia S.A. Bank	5.80%	2/11/2026	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 SA	13.01%	6/1/2024	383,336	-	383,336	-	-	-	-	-	-
Banco Itaú CorpBanca Colombia SA	13.01%	8/2/2024	175,428	-	175,428	-	-	-	-	-	-
Total Credits			\$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

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

As of September 30, 2024, the Group has \$2,990,444,973 in unused authorized credit lines, for which, should their use be required, financial institutions will update the conditions for their approval and disbursement.

As of this date, the Group does not have any active Covenant.

(2) The details of the debt bond obligations as of September 30, 2024 are as follows:

Series	EA Rate	EA Rate	Current			1 to 2 years	2 to 3 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						
B12-13	11.43%	Variable	\$ 2,158,576	\$ 362,988,624	\$ 365,147,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E7-18	6.74%	Fixed	2,952,000	200,000,000	202,952,000	-	-	-	-	-	-
B12-18	9.93%	Variable	3,440,000	-	3,440,000	-	-	-	-	160,000,000	160,000,000
B12-13	11.21%	Variable	2,663,839	-	2,663,839	193,340,000	-	-	-	-	193,340,000
E4-20	8.72%	Variable	2,128,750	-	2,128,750	-	250,000,000	-	-	-	250,000,000
B16-14	10.52%	Variable	2,062,125	-	2,062,125	-	-	-	-	162,421,897	162,421,897
B10-19	9.90%	Variable	1,245,400	-	1,245,400	-	-	-	200,000,000	-	200,000,000
B15-12	9.98%	Variable	940,800	-	940,800	-	-	199,933,921	-	-	199,933,921
			\$ 17,591,490	\$ 562,988,624	\$ 580,580,114	\$ 193,340,000	\$ 250,000,000	\$ 199,933,921	\$ 200,000,000	\$ 322,421,897	\$ 1,165,695,818

The following bond payments were generated during the third quarter of 2024:

- E4-20 due August 25, 2024 for \$(250,000,000).

The details of the debt bond obligations as of December 31, 2023 are 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					
E4-2020	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) Below is the detail of the lease obligations under IFRS 16 as of September 30, 2024 and December 31, 2023:

	As of September 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Land (a)	\$ 13,749,702	\$ 92,978,143	\$ 9,398,887	\$ 139,705,485
Vehicles (b)	12,838,237	16,565,646	8,655,523	5,297,191
Buildings (c)	6,426,442	154,566,660	10,047,105	96,608,555
Power grids	-	635,146	-	663,284
Total	\$ 33,014,381	\$ 264,745,595	\$ 28,101,515	\$ 242,274,515

- (a) In the company Enel Colombia S.A. E.S.P. there is an increase that corresponds mainly to the renewal of the Transmilenio yards 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 change in CPI of contracts Maria Cecilia Botero for \$6,232,588, Compañía General de Actividades y SA for \$3,212,048 at a rate of 11.15%, Luz Charris y Herederos SA 13.64% for \$2,178,359, Agropecuaria Frigorífico Rodeo Ltda. for \$1,986,873 at a rate of 10.62%, F&M 160 S.A.S. for

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

\$376,918, Agro Inversiones Campos Verdes S.A.S. for \$375,258, Caribe Mar de la Costa S.A.S. E.S.P. for \$329,169 and the amortization of capital and payment of interest with Maria Cecilia Botero for \$(3,668,193), CI Alliance SA for \$(2,303,787), Terrapuerto S.A.S. for \$(1,802,572), Compañía General de Actividades y Suministros S.A. for \$(1,385,341), Luz Charris and Herederos \$(1,384,606), Inversiones Macondal S.A.S. for \$(1,350,207), Agropecuaria Doña Barbara & Cia. for \$(1,166,802).

- (b) The increase corresponds to the renewal of contracts with Transportes Especiales Aliados S.A.S. for \$24,444,193 for 3 years with a rate of 10.84%, ALD Automotive SA for \$602,859 for 1 year with a rate of 21.35% and Compañía Naviera del Guavio Ltda. for \$570,770 CPI update rate of 10.96% and others for \$129,726. Additionally, payments in interest and capital of Transportes Especiales Aliados S.A.S. for \$(6,478,225), Busexpress S.A.S. for \$(1,757,882), ALD Automotive SA for \$(1,363,040) and Compañía Naviera del Guavio Ltda. for \$(1,042,870).
- (c) The increase corresponds to new contracts with Proaxa S.A.S. for \$3,245,854 for 3 years at a rate of 10.63%, Concretos El Rubí SA for \$2,489,646 for 3 years with a rate of 12.24%, Muñoz y Hermanos FYN y Compañía S.A.S. for \$350,878 for 2 years with a rate of 11.18%, and the amortization of capital and payment of interest of Building Q93 worth \$(4,819,648), Proaxa S.A.S. for \$(600,585), Aseos Colombianos Asecolba SA for \$(336,380), Concretos El Rubí S.A. for \$(328,592), Canales Andrade y Compañía. S.A.S. for \$(279,975), Paez Ruiz and Company S.A.S. for \$(211,026) and among others for \$36,557.

Central America

The leasing details of Central American companies are as follows:

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

	As of September 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Buildings	\$ 3,445,085	\$ -	\$ 1,780,776	\$ 1,757,508
Vehicles	2,365,271	-	1,362,388	798,104
Lands	-	16,470,023	2,545,194	12,076,806
	\$ 5,810,356	\$ 16,470,023	\$ 5,688,358	\$ 14,632,418

Guatemala: It mainly corresponds to the central offices building, a fleet of Pick-Up trucks and land where projects of the companies Generadora de Occidente S.A., Generadora Montecristo S.A. and Enel Guatemala S.A. are being developed.

	As of September 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Lands	\$ 499,033	\$ 22,083,897	\$ 530,402	\$ 20,869,732
Buildings	102,564	4,538,114	30,080	4,288,493
Vehicles	49,054	2,172,010	14,409	2,051,695
	\$ 650,651	\$ 28,794,021	\$ 574,891	\$ 27,209,920

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

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

	As of September 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Buildings	\$ 207,365	\$ 2,099,023	\$ 178,612	\$ 2,070,798
	\$ 207,365	\$ 2,099,023	\$ 178,612	\$ 2,070,798

- (4) As of September 30, 2024, the main variation corresponds to the constitution of forty-two (42) hedging derivatives with passive valuation as follows:

Derivative	Underlying	Bank	Risk Factor	Expiration Date	Notional Asset	Currency	Fixed Rate	Current
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	11/29/2024	1,250,000	USD	5,550.50	\$ 1,643,043
Forward	Coverage.FX.Payment.CERE	BBVA Spain	Cash Flow Hedge	10/31/2024	700,000	USD	5,403.50	836,897
Forward	Coverage.FX.Payment.CERE	BBVA Spain	Cash Flow Hedge	02/12/2024	600,000	USD	5,435.50	719,866
Forward	Coverage.FX.Payment.CERE	BBVA Spain	Cash Flow Hedge	10/31/2024	700,000	USD	5,222.50	711,675
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	02/28/2025	1,801,318	EUR	4,410.00	627,878
Forward	Coverage.FX.Payment.CERE	BBVA Spain	Cash Flow Hedge	02/12/2024	600,000	USD	5,255.55	614,056
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	03/31/2025	1,500,000	EUR	4,432.00	520,292
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	05/30/2025	360,000	USD	5,566.31	421,128
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	10/31/2024	930,000	USD	4,604.72	377,255
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	10/31/2024	930,000	USD	4,604.72	377,255
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	10/31/2024	465,000	USD	4,956.80	350,251
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	02/12/2024	780,000	USD	4,624.72	315,713
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	02/12/2024	780,000	USD	4,624.72	315,713
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	02/12/2024	370,000	USD	4,984.80	280,177
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	02/12/2024	1,100,000	USD	4,421.00	225,876
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	10/31/2024	1,100,000	USD	4,401.50	225,533
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	02/01/2025	520,000	USD	4,636.72	207,050
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	02/01/2025	520,000	USD	4,636.72	207,050
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	10/31/2024	531,000	USD	4,578.35	199,517
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	02/12/2024	486,000	USD	4,591.50	179,119
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	10/31/2024	8,252,805	USD	4,211.99	151,788
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	10/31/2024	531,000	USD	4,476.50	148,187
Forward	Investments/project	Citibank Colombia S.A.	Cash Flow Hedge	03/28/2025	8,045,054	USD	4,293.94	144,202
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	03/31/2025	334,000	USD	4,731.97	143,248
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	02/12/2024	485,000	USD	4,499.50	136,859
Forward	Coverage.FX.Payment.CERE	BBVA Spain	Cash Flow Hedge	02/01/2025	100,000	USD	5,472.50	121,136
Forward	Coverage.FX.Payment.CERE	BBVA Spain	Cash Flow Hedge	02/01/2025	100,000	USD	5,283.50	102,757
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	02/01/2025	490,000	USD	4,440.00	101,476
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	02/01/2025	125,000	USD	5,025.75	97,006
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	10/31/2024	4,286,187	USD	4,211.99	78,833
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	02/01/2025	209,000	USD	4,605.47	76,142
Forward	Investments/project	Citibank Colombia S.A.	Cash Flow Hedge	11/29/2024	4,083,560	USD	4,227.74	74,885
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	02/01/2025	213,000	USD	4,524.50	61,593
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	02/12/2024	987,000	USD	4,254.50	41,807
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	10/31/2024	2,253,675	USD	4,211.99	41,450
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	10/31/2024	1,027,000	USD	4,234.50	41,250
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	03/31/2025	175,000	USD	4,521.62	40,323
Forward	Investments/project	Citibank Colombia S.A.	Cash Flow Hedge	12/26/2024	1,426,239	USD	4,242.74	27,074
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	10/31/2024	1,250,000	USD	4,214.44	26,014
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	10/31/2024	844,298	EUR	4,713.13	23,200
Forward	Coverage.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	02/01/2025	493,000	USD	4,273.50	22,365
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	10/31/2024	805,656	USD	4,211.99	14,818
Overall rating								\$ 11,071,757

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

18. Trade accounts payable and other accounts payable

	As of September 30, 2024		As of December 31, 2023	
	Current	Not current	Current	Not current
Accounts payable goods and services (1)	\$ 1,084,637,708	\$ -	\$ 1,967,710,788	\$ -
Suppliers for energy and gas purchases (2)	797,569,448	-	676,859,346	-
Other accounts payable (3)	548,185,143	76,707,795	425,657,040	241,059,978
Total	\$ 2,430,392,299	\$ 76,707,795	\$ 3,070,227,174	\$ 241,059,978

(1) At Enel Colombia S.A. E.S.P. As of September 30, 2024, the balance corresponds mainly to accounts payable for goods and services through collection operations with: Banco Colpatría SA for \$170,836,978, confirming with Citibank Colombia SA for \$105,645,314, Bancolombia SA for \$46,168,928 and Banco AV Villas SA \$5,738,616.

Additionally, the main accounts payable to suppliers include:

Supplier	Worth
JE Jaimes Ingenieros S.A.	\$ 21,137,314
Hidroeléctrica Del Alto Porce S.A.S. E.S.P.	17,863,136
Patrimonios Autónomos Fiduciaria	13,003,797
Empresa De Energía De Boyacá S.A. E.S.P,	12,943,158
Proyectos De Ingeniería e Infraestructuras S.A.S.	11,493,149
Termotasajero S.A. E.S.P.	11,172,918
Confipetrol S.A.S.	8,595,175
Axa Asistencia Colombia S.A.	8,488,913
Pch San Bartolome S.A.S. E.S.P.	7,290,051
Corporación Autónoma Regional	6,967,290
Inmel Ingeniería S.A.S.	6,941,951
Eulen Colombia S.A.	6,724,478
Instituto De Desarrollo Urbano	5,824,862
Termotasajero Dos S.A. E.S.P.	5,321,086
Accenture LTDA.	5,156,005
Corporación Autónoma Regional del Guavio	5,136,567
Seguridad Atlas Ltda.	4,865,903
Andritz Hydro Ltda.	4,358,734
Indra Colombia S.A.S.	4,202,653
Urbaser Soacha S.A. E.S.P.	4,183,715
Generarco S.A. E.S.P.	4,172,947
Others	570,257,698
Total	\$ 746,101,500

Central America

Costa Rica: It mainly corresponds to accounts payable to the Costa Rican Electricity Institute (ICE) for fines, in the company P.H. Chucás S.A. for late entry into operation of the project for \$10,146,371.

2) For Enel Colombia S.A. E.S.P. as of September 30, 2024, this corresponds to accounts payable for energy purchases from the generation segment for \$397,261,118, distribution segment for \$344,317,325; gas marketing for \$5,970,166.

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 \$218,928.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

For Enel X Colombia S.A.S. E.S.P. As of September 30, 2024, the balance of \$7,845,595 corresponds mainly to energy purchase provisions.

Central America

Panama: It corresponds mainly to energy purchases in the occasional market and invoices receivable corresponding to energy purchases for \$32,673,782.

Guatemala: It corresponds mainly to the invoiced purchase of energy from the marketing company as the main supplier of the Wholesale Market Administrator – AMM for \$9,282,534.

(3) The details of other accounts payable as of September 30, 2024 and December 31, 2023 are as follows:

	As of September 30, 2024		As of December 31, 2023	
	Current	Not current	Current	Not current
Other accounts payable (a)	\$ 447,563,594	\$ 76,707,795	\$ 337,116,457	\$ 241,059,978
Balance in favor of customers (b)	69,432,219	-	54,968,932	-
Collection in favor of third parties (c)	31,189,330	-	33,571,651	-
Total	\$ 548,185,143	\$ 76,707,795	\$ 425,657,040	\$ 241,059,978

(a) At Enel Colombia S.A. E.S.P., as of September 30, 2024, the short-term liability corresponds to adjustments to electrical works carried out by business partners for \$121,257,484, liabilities for energy distribution areas (ADD's) for \$45,683,040.

The ADD's correspond to the distribution charge of other network operators that by regulatory mandate must be billed and collected by Enel Colombia S.A. E.S.P. to its end users under the distribution area scheme.

For Enel X Colombia S.A.S. E.S.P. as of September 30, 2024, the balance of \$290,646 corresponds mainly to mandate accounts for meter installation.

Central America

Panama: It corresponds mainly to the account payable to Sinolam Smarter Energy LNG Group INC. for the acquisition of the PPA energy supply contracts of 224 MW, worth \$265,602,152 in the short term and \$76,707,795 in the long term.

Costa Rica: Corresponds mainly to professional services for \$13,099,522.

Guatemala: Corresponds to accounts payable for comprehensive insurance for a value of \$1,630,750.

(b) At Enel Colombia S.A. E.S.P., As of September 30, 2024, the balance of \$50,082,884 corresponds to balances in favor of customers generated mainly by higher value paid and billing adjustments in the distribution segment.

Central America

Guatemala: As of September 30, 2024, the balance of \$19,349,335 corresponds to balances in favor of the client for the purchase/sale of energy; the variation corresponds to the annual energy sales contract that begins during the second quarter with the company Comercializadora de Energía para el Desarrollo S.A. (CED).

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

(c) At Enel Colombia S.A. E.S.P., As of September 30, 2024, the balance of \$31,189,330 corresponds mainly to the collection of subscriptions to newspapers, magazines, cleaning products and insurance policies, among others. The variation corresponds to the payment of the collection of the Openbook contract with Scotiabank Colpatría S.A.

19. Provisions

	As of September 30, 2024		As of December 31, 2023	
	Current	Not current	Current	Not current
Environmental provisions	\$ 120,934,950	\$ 177,112,832	\$ 163,079,281	\$ 160,154,727
Environmental and works Quimbo (1)	78,428,102	18,306,396	87,845,097	11,296,980
CAR Compensation Plan (2)	19,185,758	77,969,065	20,883,217	85,113,214
Environmental Provision Bogotá River (3)	11,169,396	14,143,635	12,157,608	15,484,907
Quimbo Restoration Plan (1)	8,236,018	40,035,328	35,232,194	22,995,525
Environmental provision for renewable projects (4)	3,123,797	26,256,954	6,486,717	25,187,897
Other environmental offsets	791,879	401,454	474,448	76,204
Provision of legal claims (5)	21,868,330	46,764,060	18,397,851	18,450,530
Sanctions	19,715,664	25,572,235	16,803,667	-
Civilians and others	2,152,666	14,662,080	1,594,184	11,757,656
Labor	-	6,529,745	-	6,692,874
Dismantling	9,572,947	32,359,867	14,218,468	20,308,114
PCB Dismantling (6)	9,282,436	7,755,740	13,709,441	2,175,291
Other decommissioning provisions	290,511	18,225,276	509,027	12,626,833
Asbestos Removal	-	6,378,851	-	5,505,990
Other provisions	20,231,062	91,684,259	29,778,244	20,010,614
Provision for Fiscal Uncertainty (7)	11,791,115	-	26,061,621	-
Tominé Recovery Provision	5,021,281	1,029,991	3,716,623	3,366,367
Provision of Rural Electrification Fund (8)	-	19,602,261	-	15,951,110
Others (9)	3,268,666	4,067,883	-	693,137
Provision of the Gama Gachalá Road (10)	150,000	66,984,124	-	-
Total Provisions	\$ 172,607,289	\$ 347,921,018	\$ 225,473,844	\$ 218,923,985

(1) The provision for the El Quimbo Hydroelectric Environmental Power Plant is made up of: i) Quimbo Environmental and Works, which mainly corresponds to obligations for infrastructure replacement, settlement of contracts associated with executed works and minor works necessary for the operation of the plant executed within the works schedule proposed by the project between 2017 and 2026. ii) Restoration Plan, includes the works necessary to mitigate the environmental impact on the occasion of the filling of the reservoir and which involves execution flows estimated at 30 years. Among the main activities of this obligation are 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 flows of use of provision from short to long term (year 2025), 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 resettled families is displaced (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 September 2024 is 14.11% and 10.41% and as of December 2023 it is 16.96% and 10.17% EA, respectively.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Consortio Impregilo Claim

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

Environmental Investment Program Provision 1%

In accordance with Resolution 0899 of May 15, 2009, by which the National Environmental Licensing Authority (ANLA) granted an environmental license for the El Quimbo Hydroelectric Project, as of December 31, 2018, the Group has registered as part of the total provisioned \$21,709,078 corresponding to the 1% investment program presented within the framework of the license, for the use of the surface water resource from 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 settlement and increase in the value of the 1% obligation. On March 8, 2021, the ANLA, by means of Resolution 0462, approved the request for compliance and subsequently, on December 16, 2021, the Alto Magdalena Regional Autonomous Corporation - CAM, by means of communication with file number 20211020279531, approved the increase in the budget of the 1% Plan by \$5,998,410,444.

The following are the relevant aspects of 2024:

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

Article One. To accept as executed with a 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 Ravines in 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 kits for domestic wastewater treatment systems in the municipality of Agrado, in accordance with the provisions of the motivation of this administrative act.

Article two accept within the line of Environmental Training for the training of community promoters, the program: "Training of community environmental promoters cooperation framework agreement No. 00379 OF 2012. Celebrated between the National Learning Service - SENA and the Group, investment plan 1%. El Quimbo Hydroelectric Project" to be developed in the municipalities of: Tarqui, Altamira, Guadalupe, Suaza, Garzón, Agrado, Pital, Gigante, Elías, Timaná, Acevedo, Palestina, Oporapa, Saladoblanco, San Agustín, Isnos and Pitalito, aimed at 595 participants, in partial compliance with the obligation of Forced Investment of not less than 1%, composed of the following courses:

1. Implementation of environmental responsibility as a way 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.

Article Three. As a consequence of the approval made in the previous article, the Group is required to comply with and/or execute the following obligations and present to this National

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Authority the respective supporting documents in the Environmental Compliance Report – ICA 30:

1. Submit a document endorsed by SENA, specifying 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, the value corresponding to the cost of the item “Human Resources - Apprentices”. The Company may include in the budget transportation and food (snacks) expenses for the participants, for the days they will attend the training process, said expenses must be financially supported.
3. Exclude from the budget for teaching materials the following items, which are not considered necessary for the training of environmental promoters.

By means of file 20246200208272 dated February 26, 2024, the Group filed an appeal against Resolution 000192 of February 9, 2024.

By means of document 20246200258332 dated March 7, 2024, the Group requested the ANLA to approve the purchase of the La Montañita Forest and Water Reserve property in the municipality of Paicol. Investment plan for 1% of the El Quimbo Power Plant.

By means of file 20246200315192 of March 20, 2024, the Group sent a response to the request made by the Environmental Authority through Article Two of Resolution 2992 of 2023 with the following information:

By means of file 2024-620-033374-2 dated March 26, 2024, the Group provided the information requested by the ANLA in Order 11470 of December 28, 2023.

By means of filing 20246200339232 dated March 27, 2024, the Group updated the documents delivered through filing 2024-620-033374-2 dated March 26, 2024, delivering the tax certification.

- (2) As of September 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, enforceable on April 10, 2018. The obligation consists of the preparation and execution of a Compensation Plan associated with the concession of waters of 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 for a value of \$96,680,772.

On July 28, 2020, the Group filed an appeal against DGEN Resolution No. 20207100872 of July 10, 2020, issued by the Regional Autonomous Corporation of Cundinamarca. Subsequently, by means of DGEN Resolution No. 20217000244 of June 16, 2021, which resolves the appeal and confirms DGEN Resolution No. 20207100872 of July 10, 2020, the decision was 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.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

The claim was admitted by the Administrative Court of Cundinamarca on October 3, 2023, and as a result of this action, the CAR is filing an appeal against this decision, arguing that the administrative acts correspond to acts of execution or monitoring and not administrative acts that generate new obligations. The process is currently being processed 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 the provisions of 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, the execution of which 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 September 2024 is 10.41% and as of December 2023 is 10.17%.

- (3) This corresponds to the provision derived from environmental obligations associated with the construction of waste treatment plants, a plan to reduce offensive odors and an 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 10.44% EA.
- (4) Corresponds to the environmental provisions for the construction and operation of renewable projects:
- El Paso Solar Park: On the 30th of As of September 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 10.84% EA, with an estimated execution period of 25 years, which corresponds to the duration of the license.
 - La Loma: As of September 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, VPN and the rate used is 9.22% EA, with an estimated execution period of 5 years, which corresponds to the license obligation.
 - Foundation: As of September 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, VPN, and the rate used is 14.11% EA, with an estimated execution period of 3 years, which corresponds to the license obligation.
- (5) As of September 30, 2024, the value of the claims against the Group for administrative, civil, labor litigation and constitutional actions amount to \$16,862,396,376. Based on the assessment of the probability of success in the defense of these cases, \$68,632,390 has been provisioned (including financial update) to cover probable losses due to these contingencies. Management estimates that the results of the lawsuits corresponding to the unprovisioned portion will be favorable to the interests of the Group and would not cause significant liabilities that should be recorded or that, if they did arise, these would not significantly affect the Group's financial position.

The sanctions at the end of September 2024 correspond to:

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Provision of Penalties	Provision value
Superintendence of Public Services (a)	\$ 22,276,715
Autonomous Regional Corporation of Upper Magdalena (b)	11,462,753
Ministry of Environment and Sustainable Development	10,761,336
National Environmental Licensing Authority	707,653
Autonomous Corporation of Guavio	79,442
Final balance as of September 30, 2024	\$ 45,287,899

The sanctions at the end of December 2023 correspond to:

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

- (a) This corresponds to the additional contribution for the year 2021, associated with the tax that hydroelectric plants must pay for the use of water if the installed capacity is greater than 10,000 kW.
- (b) It corresponds to the process of using water, regardless of whether it was used in the generation of energy, in which Enel Colombia S.A. E.S.P. did not have equipment to measure the volume of water used, so the regulation authorizes the maximum authorized flow. The increase in installed capacity,

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

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

Processes	Qualification	No. of Processes	Contingency Value	Provision value
-Distribution - Civil	Possible	261	\$ 875,906,209	\$ -
	Likely	37	17,394,978	6,821,477
	Remote	17	12,915,387.942	-
Total distribution - Civil		315	13,808,689.129	6,821,477
-Labor-Distribution	Possible	192	30,993,905	-
	Likely	32	10,422,832	7,782,781
Total distribution-Labor		224	41,416,737	7,782,781
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	3	139,630	-
	Likely	2	308,033	224,248
Total generation-Floods D97		5	447,663	224,248
Generation-Labor	Possible	21	6,692,976	-
	Likely	4	1,040,223	404,221
Grand Total Total Generation-Labor		25	7,733,199	404,221

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Generation-Others	Possible	38	2,286,072,427	-
	Likely	3	366,127	5,000
	Remote	3	112,320,000	-
Total Generation-Others		44	2,398,758,554	5,000
Quimbo	Possible	156	568,632,845	-
	Likely	2	5,467,741	1,510,000
		10	12,290,173	-
Total Quimbo		168	586,390,759	1,510,000
Renewables	Possible	3	15,837,784	-
	Remote	1	-	-
Total Renewables – Labor		4	15,837,784	-
Grand total		789	\$ 16,862,396,376	\$ 21,422,727

Concept	Provision value as of 2024	Provision value as of 2023
Sanctions	\$ 45,287,899	\$ 16,803,667
Success bonuses	4,473,202	4,174,701
Provision for tax litigation	956,450	956,450
Failures in compliance	12,000	-
LTI sanctions	-	637,735
VPN	(3,519,888)	(5,674,524)
	\$ 47,209,663	\$ 16,898,029

(6) Export of contaminated transformers:

As of September 30, 2024, the provision estimate for 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 September 30, 2024 is \$17,038,176. The Group updated the provision by discounting future flows to the net present value at a rate of 13.99% EA, the most appropriate discount rate; the interest rates of Government bonds (TES) that have maturity terms similar to those of the obligation are considered.

(7) As of January 1, 2020, the Group applies IFRIC 23, "Uncertainties about the treatment of income taxes", which is taken into account for the determination of both current Income Tax and deferred Income Tax. This interpretation defines "uncertain tax treatment" as the position adopted by an entity on the determination of Income Tax, in respect of which it is probable that the Tax Authority will not accept said position, whether or not it has been validated in the past by said Authority.

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

The variation between December 31, 2023 and the cut-off date of September 30, 2024, corresponds to the update of the interests in accordance with the default interest rates for tax purposes indicated in the regulations for \$2,123,860 and the reversal for \$(16,394,366) of contingency associated with firm income tax returns of Codensa and Emgesa for the 2016, 2017 and 2019 periods.

(8) Corresponds to the provision of contributions to the rural electrification fund, mainly from the Enel Fortuna S.A. Company, on which the 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 amended by Law No. 67 of 2016; the variation with respect to 2023 corresponds to the financial update of the liability.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

(9) It mainly corresponds to the following concepts:

- VAT interconnection tax: This corresponds to the process if reconnection services are subject to VAT for two-month periods I to VI of 2016. The National Tax and Customs Directorate (DIAN) considers that reconnection services are not part of the public service and therefore are not excluded from VAT. The first instance judgment ruled favorably on two-month period VI by considering that reconnection is part of the public service. Regarding two-month periods I to V, it considers that the claim was filed outside the expiration period, considering that Enel Colombia S.A. E.S.P. had not received the claimed acts at the address indicated in the appeal and therefore proceeded to the notification. The judgment has been appealed arguing: (i) The DIAN should have attempted to locate Enel Colombia S.A. E.S.P. at the RUT address as indicated in article 568 of the Tax Statute; (ii) The notification of Enel Colombia S.A. E.S.P. at the RUT address did occur with respect to the sixth two-month period and 7 other acts that were notified during the same period; (iii) contrary to what was stated in the judgment, Enel Colombia S.A. E.S.P. provided the corresponding evidence supporting that it was only aware of the challenged acts until November 23, 2020; (iv) accepting the DIAN's position endorsed in the first instance judgment may constitute a manifest ritual excess, especially when it is clear that the substance of the matter under discussion is favorable to Enel Colombia S.A. E.S.P.. The litigation is provided for considering that the arguments are novel and there is no jurisprudence on them.
- Property Tax Bogotá: Corresponds to the payment of the property tax on several properties corresponding to the years 2020 and 2021, considering that the time to discuss the administrative acts has expired. The payment must be made to take advantage of: (i) the lower values accepted by the district tax authority in the direct revocation in which it is argued that these properties are part of substations used to provide the public energy service to the urban sector. In this way, it is demonstrated that, for the purposes of the property tax, they are properties for public use, and therefore cannot be considered as non-urbanized developable properties or non-built urbanized properties; and (ii) the reduction of penalties and interest in force until December 31, 2024.

(10) As of September 30, 2024, it corresponds to 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. Enel Colombia S.A. E.S.P. plans to execute the works established in the obligation by 2029, so the long-term flows were discounted at a rate of 11.17% EA

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

	Provision of legal claims	Decommissioning, restoration and rehabilitation costs	Provision for Fiscal Uncertainty	Environmental Provisions	Provision of the Gama Gachalá Road	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 (Decrease)	39,145,612	9,003,692	(14,270,506)	-	69,385,082	8,264,706	111,528,586
Provision used	(3,506,421)	(3,955,341)	-	(12,269,533)	-	(142,148)	(19,873,443)
Update financial effect	2,154,636	1,698,852	-	(12,916,693)	(2,250,958)	(287,675)	(11,601,838)
Recoveries	(6,009,818)	-	-	-	-	-	(6,009,818)
Another decrease	-	659,029	-	-	-	1,427,962	2,086,991
Total movements in provisions	31,784,009	7,406,232	(14,270,506)	(25,186,226)	67,134,124	9,262,845	76,130,478
Final balance as of September 30, 2024	\$ 68,632,390	\$ 41,932,814	\$ 11,791,115	\$ 298,047,782	\$ 67,134,124	\$ 32,990,082	\$ 520,528,307

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

20. Current tax liabilities

Income tax liabilities

The liability for current taxes is presented below:

	<u>As of September 30, 2024</u>	<u>As of December 31, 2023</u>
Current income tax (1)	\$ 991,319,006	\$ 1,626,641,615
Current tax liabilities Central America (2)	74,974,530	43,951,758
Works for taxes	7,744,332	-
Income tax netting	96,507	-
Tax deductions and withholding tax	(34,894,720)	(82,108,172)
Self-retentions other concepts	(246,575,518)	(322,583,980)
Withholding tax at source	(295,951,570)	(403,011,750)
Advance payment of rent from previous year	(420,580,190)	(452,711,244)
Total, current tax liabilities	\$ 76,132,377	\$ 410,178,227

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

	<u>As of September 30, 2024</u>	<u>As of December 31, 2023</u>
Income taxes on the results of the period	\$ 978,881,910	\$ 1,658,990,077
Income taxes related to components of other comprehensive income	12,437,096	(32,348,462)
Total	\$ 991,319,006	\$ 1,626,641,615

As of September 30, 2024, there is a current income tax liability of \$76,132,377, which will be taken into account when filing the income tax return in 2025.

The income tax returns for taxable years 2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 of Colombian companies are open for review by the tax authorities, as well as the income tax for equity (CREE) for 2016. However, in the opinion of management, in the event that an audit 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 adjusted commercial profit in accordance with current tax regulations.

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

	<u>As of September 30, 2024</u>	<u>As of December 31, 2023</u>
Total companies in Panama	\$ 71,425,256	\$ 40,557,566
Total companies Guatemala	2,624,496	1,658,557
Total companies Costa Rica	924,778	1,735,635
Total current net tax liabilities	\$ 74,974,530	\$ 43,951,758

Transfer pricing

- **Colombia**

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Income taxpayers who carry out 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 2023 were submitted to the DIAN and were duly transmitted on September 16, 2024.

Transactions carried out during 2024 have been validated by tax advisors and will be presented in 2025 in the supporting and informative documentation under the terms established by the National Government.

- **Panama**

Law 33 of June 30, 2010, amended by Law 52 of August 28, 2012, added Chapter IX to Title I of Book Four of the Tax Code, called Standards for Adaptation to Treaties or Agreements to Avoid International Double Taxation, establishing the transfer pricing regime applicable to taxpayers who carry out transactions with related parties residing abroad. These taxpayers must determine their income, costs and deductions for tax purposes in their income tax returns, based on the price or amount that would have been agreed upon by independent parties under similar circumstances in conditions of free competition, using the methods established in the aforementioned Law 33. This law establishes the obligation to submit an informative declaration of operations with related parties (Report 930) within six months following the closing of the corresponding fiscal year, as well as to have, at the time of submitting the report, a transfer pricing study that supports what was declared through the 930 report. 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 declaration 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. Panamanian companies as of September 30, 2024 are in compliance with this requirement. The 2023 study was prepared in 2024 and will be available upon request by the tax administration.

- **Guatemala**

In 2012, Guatemala adhered for the first time to the Special Rules for Valuation between Related Parties in Chapter VI, Title II, of the Tax Update Law, published in the Decree 10-2012, which specifies the information on compliance with Transfer Pricing by the taxpayer, and is 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 Tax Authority of Guatemala generally accepts the OECD transfer guidelines as a specialized technical reference, but not as a supplementary source of interpretation of the law.

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

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

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

This documentation is necessary to complete the annex on transactions with related parties, which was submitted together with the Annual Income Tax Return 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 for documenting the information of the local taxpayer, the company must prepare a transfer pricing study of transactions carried out with related parties resident in Costa Rica and abroad during each fiscal year running from January 1 to December 31. The study for 2023 was prepared and will be available upon request by the tax administration.

The OECD Guidelines were published by the OECD in 1995 and have been periodically revised and updated since then, with the most recent update being the OECD Guidelines published in 2017. The arm's length principle mentioned in the OECD Guidelines requires that the results of an intercompany transaction be similar to the amounts that independent entities would have agreed upon 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 for documenting the intercompany transactions is identified and finally the market value range for the related-party transactions analyzed is determined.

Legal stability contract

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

Object: The Enel Colombia S.A. E.S.P. Group undertakes to build the "El Quimbo" hydroelectric plant.

Investment amount and terms: Enel Colombia S.A. E.S.P. Group's investments related to the El Quimbo project amounted to \$1,922,578,143. Before the plant was put into operation in 2015, an increase in the budget had been determined, including the financial expense projected to be incurred to finance the project, amounting to \$1,001,698,548. Each year, based on the new amounts invested, the premium must be increased.

Key rules subject to Legal Stability (with favorability):

a. Income tax 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:

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

- Meet the planned investment amount 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. Based on 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 to the investment amount. In December 2014, the Enel Colombia S.A. E.S.P. Group paid \$6,299,623 as an adjustment to the premium on the occasion of the larger 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 the adjustment of the premium for the higher investment made.
- Pay taxes on time.
- 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 hire a third-party specialist annually 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 established deadline, March 27, 2024.

21. Other non-financial liabilities

	As of September 30, 2024		As of December 31, 2023	
	Current	Not current	Current	Not current
Advances for energy sales (1)	\$ 153,048,151	\$ -	\$ 174,548,027	\$ -
Taxes other than income (2)	123,412,300	-	144,325,684	-
Customer advances for network usage	20,068,693	-	25,478,449	-
Deferred income	3,835,186	286,289	3,818,047	-
Total	\$ 300,364,330	\$ 286,289	\$ 348,170,207	\$ -

(1) The variation of the period corresponds to the decrease in the advance of energy purchases mainly with Air-E S.A.S. E.S.P., Ruitoque E.S.P., Drummond Power S.A. E.S.P., and Hilanderías Universal S.A.S.

(2) As of September 30, 2024 and December 31, 2023, taxes other than income correspond to:

	As of September 30, 2024	As of December 31, 2023
Land taxes, municipal contributions and similar (a)	\$ 73,121,847	\$ 90,077,792
Provision for tax payment (b)	50,290,453	54,247,892
	\$ 123,412,300	\$ 144,325,684

(a) As of September 30, 2024, it presents a decrease of \$(16,955,945) mainly due to the value of withholding taxes, ICA and VAT of Enel Colombia S.A. E.S.P.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

- (b) As of September 30, 2024, the decrease of \$(3,957,439) corresponds mainly to Enel Colombia S.A. E.S.P. for provision for payment of ICA tax of \$(1,134,234).

In Enel X Colombia S.A.S. E.S.P. corresponds to withholdings applied to suppliers for \$988,399.

Central America

Costa Rica: As of September 30, 2024, a balance is presented for therecord of VAT payable and withholdings at source on payments abroad and salaries for \$832,348.

Guatemala: The balance as of September 30, 2024 corresponds to withholdings made from local suppliers for purchases and services for \$2,002,640.

Panama: As of September 30, 2024, it corresponds to VAT on invoices issued for services and energy sales for \$649,010.

22. Provisions for employee benefits

	As of September 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not current
Social benefits and legal contributions (1)	\$ 81,691,058	\$ 9,442,002	\$ 91,153,526	\$ 10,835,485
Post-employment and long-term defined benefit obligations (2)	26,867,783	458,098,428	33,442,032	496,526,650
Other obligations (3)	2,238,044	-	2,046,936	-
Benefits from retirement plans	1,886,740	-	5,723,712	-
	\$ 112,683,625	\$ 467,540,430	\$ 132,366,206	\$ 507,362,135

- (1) As of September 30, 2024, the amount corresponds mainly to bonuses of \$28,030,625; vacations and vacation bonuses of \$14,353,053; likewise, Enel Colombia S.A. E.S.P. makes periodic contributions required by law for severance pay and comprehensive social security: health, occupational risks and pensions, to the respective private funds and to Colpensiones, which assume these obligations in full.

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

It corresponds to the provision of severance pay and social security transfer as of September 2024 for \$197,314.

Central America

Panama: It corresponds to the liability for obligations associated with the employer-employee tax payable to the social security fund; likewise, the provisions for vacations and bonuses and thirteenth month payable are recognized, which amounts to \$5,486,045 as of September 30, 2024.

Costa Rica: It corresponds to social security obligations with the Costa Rican Social Security Fund (CCSS), contributions and employer contributions for pensions, seizures, contributions and pensions, which amount to \$754,287 as of September 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 the payment of employer obligations. Likewise, to obligations corresponding to the Solidarista Association, which amount to \$2,906,028 as of September 30, 2024.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

(2) In Enel Colombia S.A. E.S.P. the variation for the current and non-current balances corresponds to the recognition of the actuarial gain/loss of pensions and other benefits for \$(46,259,773), financial cost for \$28,021,136, contributions paid for \$(28,137,915), acquisitions for \$740,594 and current service cost for \$633,487.

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

Retirement pensions.

The Group has a defined benefit pension plan for which it has no specific assets, except for its own resources generated in the development of its operational activity.

Benefit pension plans establish the amount of pension benefits 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 liability recognized in respect of 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 gains or losses.

The defined benefit obligation is estimated 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 Colombian Government Public Debt Securities (TES) denominated in real value units (UVR) that have terms that approximate the terms of the pension obligation until maturity.

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

The employee base for 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 provides the following benefits to its retired employees by pension: (i) Educational benefits, (ii) Energy benefits, and (iii) Health benefits in accordance with the provisions of the collective labor agreement.

The right to the above 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 for defined benefit plans. Actuarial gains 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 severance pay

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Retroactive severance pay, considered as post-employment benefits, is paid to those workers belonging to the labor regime prior to Law 50 of 1990 and who did not accept the change of regime. This social benefit is paid for all the time worked based on the last salary earned and is paid regardless of whether the employee is dismissed or retires. Actuarial gains 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 its active employees with benefits associated with their length of service, such as quinquenniums, which consist of making a payment for every 5 years of uninterrupted service to workers whose hiring date was before September 21, 2005 and to those workers who were working at the EEC and is accrued 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 gains and losses arising from experience adjustments and changes in actuarial assumptions are charged or credited to profit or loss in 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 average age of 53.9.

Financial assumptions:

Type of rate	As of September 30, 2024	As of December 31, 2023
Discount rate	8.16%	7.30%
Salary increase rate (active staff)	8.66%	8.66%
Pension increase rate	7.58%	7.58%
Estimated inflation	7.58%	7.58%
Inflation in health care	10.00%	10.00%

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

	Retired staff		Active staff		Others	Total Defined Benefit Plan
	Pensions (a)	Benefits	Retroactive severance pay	Five-year periods	Retirement plan	
Opening balance as of January 1, 2024	\$ 408,578,881	\$ 77,966,291	\$ 14,992,204	\$ 8,014,679	\$ 20,416,627	\$ 529,968,682
Cost of current service	-	-	365,151	202,650	65,686	633,487
Financial cost	21,791,802	4,116,383	781,206	389,598	942,147	28,021,136
Contributions Paid	(12,235,198)	(4,465,939)	(2,499,963)	(1,178,075)	(7,758,740)	(28,137,915)
Acquisitions	-	-	-	-	740,594	740,594
Actuarial gains and losses arising from changes in financial assumptions	(43,085,056)	(2,024,532)	(248,476)	(48,576)	(853,133)	(46,259,773)
Final balance as of September 30, 2024	\$ 375,050,429	\$ 75,592,203	\$ 13,390,122	\$ 7,380,276	\$ 13,553,181	\$ 484,966,211

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

	Retired staff		Active staff		Others Retirement plan	Total Defined Benefit Plan
	Pensions (a)	Benefits	Retroactive severance pay	Five-year periods		
Initial balance as of January 1, 2023	\$ 297,785,281	\$66,476,365	\$ 10,210,370	\$ 9,372,106	\$13,911,377	\$ 397,755,499
Cost of current service	-	-	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 gains 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 gains and losses arising from changes in assumptions due to 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:** This corresponds to other obligations mainly associated with joint obligations, in which employees contribute a percentage of their salary and companies in Guatemala contribute another percentage. The above is done in order to generate savings, so that when the employee finishes his employment relationship, he can withdraw his savings. The value as of September 30, 2024 amounts to \$931,244.

Panama: Corresponds to other labor obligations that as of September 30, 2024 amount to \$903,804.

Enel X Colombia S.A.S. E.S.P.: Corresponds to the estimated liability for productivity bonus and sales commissions as of September 30, 2024 for \$316,795.

Collective labor agreement

• **Colombia**

Collective labor agreement – SINTRAELECOL

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

- The collective agreements of Enel-Emgesa and Enel-Codensa were unified into one.
- Salary increases will be applied as follows:
 - Year 2023: CPI+2%
 - Year 2024: CPI+3%
 - Year 2025: CPI+4%
- From 2023, all conventional IPC benefits and aid will be increased.
- Over the next 5 years, benefits such as bonuses, performance evaluation, energy bonuses and transportation assistance will be gradually unified. To do so, 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.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

- The values of housing, vehicle and free investment loans will be unified. The value of the highest loan will be taken and the limit will be updated in the coming years according to the increase in the CPI.
- In January 2023, a signing bonus worth four million pesos (\$4,000) was granted to personnel linked to the accused before November 11, 2022.
- The retirement bonus for legal old-age pension will be increased by mutual agreement, in the amount of 10 SMLMV (Current Legal Minimum Wage) for workers under the new agreement. It will also be increased to 30 SMLMV (Current Legal Minimum Wage) for workers under the retroactive agreement and the Law 50 agreement.
- Trade union aid for trade union organization will be increased.

Collective agreement: ASIEB-CODENSA

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

Once the collective agreement had expired, the union organization again submitted a petition to Enel Colombia S.A. E.S.P. on December 30, 2019, and thus began the direct settlement stage, 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, the constitution of the Arbitration Court was requested, which body issued the corresponding arbitration award (Collective Agreement). Both Enel Colombia S.A. E.S.P. and the union filed the corresponding annulment appeal against it, which was granted by the Court and is pending resolution by the Supreme Court of Justice - Labor Cassation Chamber, a decision that will put an end to the existing conflict between the parties.

Collective agreement: ASIEB-EMGESA

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

Within the legal term, the union filed the complaint against said Collective Agreement and list of demands on December 30, 2019, which is why the direct settlement stage began on February 19, 2020. This stage 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 issued by the Arbitration Court. Against it, both Enel Colombia S.A. E.S.P. and the union organization filed the corresponding annulment appeal, which was admitted and on it the Supreme Court of Justice issued a Judgment dated September 13, 2023, on which the Union Organization filed a Request for clarification which is pending resolution.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Collective Bargaining - REDES

Since 2013, the trade union organization REDES has submitted a list of demands 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 did not move forward based on the concepts issued by the Ministry of Labor on the negotiation unit, however, despite this, after several working tables, negotiations began, which ended without agreement between the parties.

Subsequently, and in response to the request for the convening of the relevant Arbitration Court to put an end to the conflict, a new debate was initiated before the Ministry of Labour on how to proceed; this procedure ended with the Ministry of Labour ordering the constitution of the Arbitration Court, which has now issued an arbitration award.

The union filed an appeal for annulment against the same, which was granted by the Court, referring the file to the Supreme Court of Justice - Labor Cassation Chamber, who in judgment SL 4089 of 2022 returns the arbitration award to the Arbitration Court for a ruling, to which the Arbitration Court rules and on this the Trade Union Organization again files an appeal for annulment, subsequently uploading it to the Supreme Court of Justice for study. 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 Workers of the Electrical and Similar Industry of the Republic of Panama (SITIESPA), valid from January 1, 2021 to December 31, 2024.

As of September 30, 2024, it covers 37 (62.5%) of 56 total collaborators in this legal entity.

To date, 100% of the agreement is in compliance and labor harmony exists.

23. Capital

Issued capital

The authorized capital consists of 286,762,927 shares, with a nominal value of \$4,400 per share.

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

Shareholder composition as of September 30, 2024:

	Ordinary shares	
	(%) Stake	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

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

As of September 30, 2024, the Group has 244 reacquired treasury shares, arising from the merger process carried out in 2022.

Dividend Distribution

Approved in 2024

The General Shareholders' Meeting held on March 21, 2024, approved the distribution of profits and payment of dividends against net profits for 2023 for \$1,806,896,424. In July 2024, a payment of \$616,007,898 was made and in December 2024, the remaining payment of \$1,190,888,526 is expected to be made.

For Central America, the dividends declared as of September 30, 2024 are for \$113,050,014.

Approved in 2023

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

For Central America, the dividends declared as of December 31, 2023 were \$280,304,981.

Other Reservations

	<u>As of September 30, 2024</u>	<u>As of December 31, 2023</u>
Other Reservations (*)	\$ 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
Statutory Reserve	178,127	178,127
	<u>\$ 1,783,197,947</u>	<u>\$ 1,851,635,302</u>

(*) Corresponds to the adjustment for the homologation of the investment valuation policy using the equity method. This item is mainly composed of items arising from the merger process during 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 held on March 21, 2024, it was ordered to release \$(68,437,355) from the established reserve.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

24. Income from ordinary activities and other operating income

	Nine month period from January 1 to September 30, 2024	Nine-month period from January 1 to September 30, 2023
Energy Sales	\$ 9,284,410,732	\$ 9,391,830,782
Generation and Marketing of Energy, Wholesale Market Clients, Unregulated and Stock Exchange (1)	5,818,666,977	6,084,521,108
Energy Distribution and Marketing, Regulated Market Clients (2)	3,350,042,096	3,203,178,706
Public Lighting Service Supply (3)	115,701,659	104,130,968
Energy Transport (4)	2,613,156,773	2,333,573,015
Business and Government Services (5)	294,729,920	271,743,188
Leases	184,082,240	190,099,933
Gas sales	56,747,979	56,471,278
Sales of certificates	354,157	227,937
Personnel administration services	319,682	42,705,062
Penalties and refunds	109	-
Docking services	-	257,610
Sale of demineralized water	-	28,908
Income from ordinary activities	12,433,801,592	12,286,937,713
Other operating income	86,581,549	117,285,741
Total revenue from ordinary activities and other operating income	\$ 12,520,383,141	\$ 12,404,223,454

	Three-month period from July 1 to September 30, 2024	Three-month period from July 1 to September 30, 2023
Energy Sales	\$ 3,066,272,021	\$ 3,525,649,693
Generation and Marketing of Energy, Wholesale Market Clients, Unregulated and Stock Market	2,027,586,037	2,301,219,294
Energy Distribution and Marketing, Regulated Market Clients	999,671,455	1,190,480,338
Public Lighting Service Supply	39,014,529	33,950,061
Energy Transport	920,702,242	739,825,978
Business and Government Services	36,633,819	95,234,631
Leases	124,068,878	49,163,490
Gas sales	20,302,948	19,857,150
Personnel administration services	56,209	10,751,541
Sales of certificates	4,901	51,190
Penalties and refunds	-	-
Docking services	-	110,925
Sale of demineralized water	-	51
Income from ordinary activities	4,168,041,018	4,440,644,649
Other operating income	35,838,367	37,977,622
Total revenue from ordinary activities and other operating income	\$ 4,203,879,385	\$ 4,478,622,271

(1) At Enel Colombia S.A. E.S.P. as of September 30, 2024, wholesale market energy sales amount to 9,599 Gwh, the unregulated market to 3,669 Gwh and the energy exchange to 2,831 Gwh. The decrease is mainly due to a lower spot price (\$562/Kwh in 2024 versus \$689/Kwh in 2023).

Revenues from energy delivered and not billed for generation and marketing to wholesale market and non-regulated market customers as of September 30, 2024 amount to \$478,699,291.

Revenues from delivered and unbilled energy generated and marketed on the stock exchange as of September 30, 2024 amount to \$59,870,464.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Central America

Panama: Net energy sales amounted to \$705,599,117, mainly from the company Enel Fortuna S.A. in contracts and on the spot market.

Guatemala: A net energy sale of \$252,125,040 is reflected, mainly by the company Enel Guatemala S.A. corresponding to contracts and in the spot market.

Costa Rica: Net energy sales for \$58,416,895, from the company P.H. Chucás S.A. to the Costa Rican Electricity Institute (ICE) and by contract in PH Don Pedro SA and PH Río Volcán SA

- (2) As of September 30, 2024, Enel Colombia S.A. E.S.P.'s sales through distribution and marketing amount to 6,931 Gwh, of which 4,015 Gwh correspond to residential customers, 1,868 Gwh to commercial customers, 814 Gwh to industrial customers and 234 Gwh to official customers. The increase is mainly due to an increase in contract prices and higher PPI and CPI.

Revenues from energy delivered and not billed for distribution and marketing to regulated market customers as of September 30, 2024 amount to \$392,215,778.

Below are the increases in the component rate received during 2024:

	Average Rate Applied to September 2024	Average Rate Applied to September 2023	Variation
Gm	364.68	325.74	7.9%
Tm	53.07	48.96	8.5%
Pr	69.93	64.46	5.5%
D	221.78	245.95	1.8%
Rm	18.1	21.61	1.3%
CV	105.65	69.08	51.9%
Cu	833.21	775.8	9.88%

Provision of tariff option

As of September 30, 2024, the account receivable for the tariff option is \$146,834,132.

At Enel X Colombia S.A.S. ESP, net income from energy sales as of September 30, 2024 is \$87,889,752.

- (3) Corresponds to Enel Colombia S.A. E.S.P., as of September 30, 2024, public lighting customers amount to 251 Gwh, mainly due to the consumption of the Capital District 157 Gwh and other municipalities for 94 Gwh.
- (4) As of September 30, 2024, there is an increase mainly in the billing for the use of Enel Colombia S.A. E.S.P.'s electric power infrastructure service; the balance for other energy marketers in local distribution systems is \$2,595,914,425 and regional transmission systems for \$17,242,348.
- (5) As of September 30, 2024, revenues from business and government services correspond to other services for \$128,595,851 and value-added services for \$165,968,099 in Enel

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Colombia S.A. E.S.P.; the variation is mainly due to greater assistance in the provision of electricity and maintenance services.

At Enel X Colombia S.A.S. E.S.P., commissions for \$165,970 were obtained for meter standardization contracted by customers, with suppliers Cam Colombia Multiservicios S.A.S., Gatria S.A.S. and P & Q Soluciones energéticas S.A.S.

Breakdown of revenue from contracts with customers

The Group obtains its revenue from contracts with customers 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:

		Nine-month period from January 1 to September 30, 2024	Nine-month period from January 1 to September 30, 2023
Energy sales	Over time	\$ 9,284,410,732	\$ 9,391,830,782
Energy transport	Over time	2,613,156,773	2,333,573,015
Business and Government Services	Over time/ At a point in time	294,729,920	271,743,188
Leases	Over time	184,082,240	190,099,933
Gas Sales	Over time	56,747,979	56,471,278
Sale of certificates	At a point in time	354,157	227,937
Personnel administration services	Over time	319,682	42,705,062
Penalties and refunds	At a point in time	109	
Docking services	Over time	-	257,610
Sale of demineralized water	At a point in time	-	28,908
Total income from ordinary activities		\$ 12,433,801,592	\$ 12,286,937,713
Other operating income		86,581,549	117,285,741
Total revenue from ordinary activities and other operating income		\$ 12,520,383,141	\$ 12,404,223,454

Contractual assets and liabilities

Contractual assets

The Group does not have contractual assets, since the goods and/or services supplied to customers that have not yet been invoiced generate an unconditional right to compensation from customers, since only the passage of time is required for payment to be due from customers, and the Group has satisfied all performance obligations.

Contractual liabilities

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

The contract liabilities are shown below by category:

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

	As of September 30, 2024	As of September 30, 2023
Wholesale Clients	\$ 117,630,146	\$ 163,572,028
Unregulated Clients	29,992,482	13,791,444
Energy transport	5,425,523	13,900,323
	\$ 153,048,151	\$ 191,263,795

Satisfaction of performance obligations

Performance obligations are satisfied to the extent that goods and/or services promised to customers are transferred; that is, to the extent that the customer obtains control of the transferred goods and services.

Energy sales to non-regulated customers, wholesalers and the stock exchange

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

Gas sales

As with 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 customers receive in parallel to the provision of the service.

Other income

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

Point-in-time performance obligations are those that do not meet the requirements to be met over time. Some point-in-time performance obligations presented in this category relate to the supply of goods.

Significant judgments in the application of the norm

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

Regarding the schedule for the satisfaction of performance obligations, we have that, for performance obligations satisfied over time, the method of measuring the progress of the satisfaction of performance obligations is carried out by the product method, because the Group

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

has the right to receive as compensation from customers, the value of the goods and/or services supplied to customers, up to the date of their provision.

Prices for the provision of energy services are set based on regulations and for other concepts in accordance with contractual agreements; the Group does not offer discounts or other types of benefits to customers who may have variable compensation in the supply of goods and services.

25. Supplies and services

	Nine-month period from January 1 to September 30, 2024	Nine-month period from January 1 to September 30, 2023
Energy purchases (1)	\$ 4,764,795,253	\$ 4,299,087,616
Energy transportation costs (2)	1,157,657,662	1,078,729,218
Other variable supplies and services	277,686,836	288,472,080
Taxes associated with the business (3)	234,651,033	264,242,849
Fuel consumption	169,005,582	168,421,576
Gas purchase and consumption	43,212,126	53,349,658
	\$ 6,647,008,492	\$ 6,152,302,997

	Three-month period from July 1 to September 30, 2024	Three-month period from July 1 to September 30, 2023
Energy purchases	\$ 1,649,840,620	\$ 1,679,377,578
Energy transportation costs	396,208,204	356,642,500
Other variable supplies and services	89,418,194	96,643,094
Taxes associated with the business	75,565,207	89,797,202
Fuel consumption	45,994,162	86,495,937
Gas purchase and consumption	15,593,431	16,588,442
	\$ 2,272,619,818	\$ 2,325,544,753

- (1) At Enel Colombia S.A. E.S.P. As of September 30, 2024 and 2023, energy purchases amount to 12,822 Gwh and 10,204 Gwh; purchases for the regulated market through contracts amount to 8,638 Gwh and 6,535 Gwh; purchases on the stock exchange amount to 4,184 Gwh and 3,669 Gwh; no purchases are recorded for the unregulated market.

There is an increase in the average price of energy on the exchange amounting to \$3.85/Kwh, average rate September 2024 \$511.75 versus average rate September 2023 \$507.90

As of September 30, 2024, for Enel X Colombia S.A.S. E.S.P., net energy purchases amount to \$18,816,664, mainly due to energy purchases on the stock exchange with XM SAESP

Central America

As of September 30, 2024, net energy purchases in the opportunity market to meet contractual commitments in hourly transactions carried out amount to \$343,923,023.

In Guatemala it corresponds to 140 Gwh, mainly in the companies Enel Guatemala S.A. and Renovables de Guatemala S.A.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

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

- (2) As of September 30, 2024 and 2023, it is mainly composed of the costs of the right of use in the national transmission energy systems for \$639,301,338 and \$566,520,982 and regional transmission for \$410,520,673 and \$408,558,651, respectively. The variation is mainly due to an increase in contract prices and higher PPI and CPI.

In Enel X Colombia S.A.S. as of September 30, 2024, it corresponds to regional transmission for \$20,186,278.

Central America

As of September 30, 2024, there are costs of intermediation of energy contracts for the use of the transmission system for \$74,216,081, mainly in the companies of Guatemala for \$37,672,073 and Panama for \$36,514,327.

- (3) As of September 30, 2024, for Enel Colombia S.A. E.S.P., the decrease is mainly due to lower electricity production of \$25,985,931 and other variable taxes on energy generation of \$3,414,987.

26. Other fixed costs, by nature

	Nine-month period from January 1 to September 30, 2024	Nine-month period from January 1 to September 30, 2023
Independent, outsourced and other professional services (1)	\$ 295,341,106	\$ 235,992,545
Repairs and conservation (2)	115,294,697	111,355,343
Other supplies and services (3)	91,057,674	144,508,218
Insurance premiums	45,382,677	42,837,731
Leases and fees	15,504,569	17,170,698
Taxes and fees	15,173,816	14,065,522
Transportation and travel expenses (4)	12,613,797	10,623,802
Advertising, propaganda and public relations (5)	6,331,870	11,015,538
Total	\$ 596,700,206	\$ 587,569,397

- (1) This corresponds mainly to the costs of the contracts for administration and operation services for the central offices, commercial, operational and administrative headquarters. The contracting and implementation of services associated with the Cloud architecture and the maintenance of technical and commercial operation applications, billing reading and distribution. Call center services for customer retention and loyalty and other professional services for studies, analysis and environmental management designs and supervision.
- (2) It mainly corresponds to maintenance of the network infrastructure, lines and cables and materials used for power substations and generation plants.
- (3) The decrease corresponds mainly to maintenance of network infrastructure, lines and cables and materials used for power substations and generation plants.

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

- (4) The increase corresponds to travel expenses for lodging, food, per diem, tickets and storage

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

costs for logistics operation services.

- (5) The decrease is due to advertising, media and radio program guidelines, POP support material, videos, medals made by digital marketing agencies, as well as entertainment expenses such as bonuses and recreational vacations.

27. Financial expenses

	Nine-month period from 1st January to September 30, 2024	Nine-month period from January 1 to September 30, 2023
Financial obligations (1)	\$ 829,084,667	\$ 730,596,707
Other financial costs (2)	75,474,278	380,632,782
Tax on financial transactions (3)	43,928,600	56,498,661
Obligation for post-employment benefits (4)	26,940,817	27,781,656
Leasing financial expenses	23,561,738	25,117,755
Expenses for valuation and settlement of derivatives (5)	4,101,632	16,651,765
Late interest imposed (6)	(6,520,751)	2,441,139
Financial expenses	996,570,981	1,239,720,465
Capitalized financial expense	(78,319,073)	(44,642,434)
Financial expenses, net	\$ 918,251,908	\$ 1,195,078,031

	Three-month period from July 1 to September 30, 2024	Three-month period from July 1 to September 30, 2023
Financial obligations	\$ 259,784,834	\$ 263,955,843
Other financial costs	24,862,677	8,198,121
Tax on financial transactions	12,837,027	18,196,768
Obligation for post-employment benefits	9,481,661	8,967,742
Leasing financial expenses	8,093,369	7,912,225
Expenses for valuation and settlement of derivatives	(41,461)	7,516,836
Late payment interest imposed	(8,576,748)	1,184,682
Financial expenses	306,441,359	315,932,217
Capitalized financial expense	(24,836,137)	(31,197,944)
Financial expenses, net	\$ 281,605,222	\$ 284,734,273

- (1) At Enel Colombia S.A. E.S.P., as of September 30, 2024, the increase corresponds mainly to financial obligations contracted with Banco de Bogotá SA, Bancolombia SA, Banco de Occidente SA and Itaú Colombia SA, as well as the maturity of the following bonds: bond B15-09 in February 2024, B10-14 in April 2024, E17-17 in May and E4-2020 in August 2024.

Central America

The net balance of financial obligations for Costa Rica is \$13,790,230 and for Panama \$7,885,664 as of September 30, 2024, which corresponds mainly to interest on loans with Enel Finance Internacional (EFI).

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

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Operation	2024	2023
Bonds issued (Colombia)	\$ 655,431,353	\$ 269,840,204
National and foreign credits	173,653,314	460,756,503
Total expense of financial obligations	\$ 829,084,667	\$ 730,596,707

- (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, Vía perimetral Santa Catalina, Jawalain, San Martin, Guayepo, La Loma, Fundación and El Paso) for \$(5,996,632), financing for the purchase of energy from XM SAESP for \$(4,949,440), financial charges for TEST guarantees \$(1,092,571), financial charges for dismantling update for \$(412,007), other interest for \$(134,059) VPN energy agreements \$4,488,593, update of interest on Superservicios contribution, CAR and VAT reconnection for \$3,238,151.

Central America

As of September 30, 2024 and 2023, the other financial costs of the Central American companies are \$21,429,802 and \$292,691,842, respectively. The decrease corresponds mainly to the reduction of the financial asset under concession associated with the arbitration with the Instituto Costarricense de Electricidad (ICE) on which there was a resolution by the First Chamber of the Supreme Court in the company P.H. Chucás S.A. for \$284,541,181.

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

Panama: It mainly corresponds to financial expenses related to the liability of Sinolam Smarter Energy LNG Group Inc, for \$20,225,268, in accordance with the acquisition of PPA energy supply contracts.

Costa Rica: It corresponds mainly to guarantees with the company Enel SpA, commission on guarantees with the bank Bilbao Vizcaya Argentaria SA and the financial expense in interest paid for the financing of the fine with the Costa Rican Electricity Institute (ICE) for \$1,148,573.

Guatemala: It mainly corresponds to guarantees for \$55,961.

- (3) The decrease corresponds mainly to the tax on the financial transactions of the companies Usme ZE S.A.S. and Fontibón ZE S.A.S., 80% of which were sold in April 2023.
- (4) The decrease corresponds mainly to the increase in the fixed rate TES in UVR which as of September 30, 2024 and 2023 corresponded to 8.16% and 7.92%, respectively, for the calculation generating a variation in the financial cost of pensions and severance pay of \$2,740,995, financial cost of benefits of \$(166,128) and financial update of pension liabilities of \$(3,415,706).
- (5) As of September 30, 2024, the decrease corresponds to losses generated by the expiration of trading financial derivative contracts and CFH (Cash Flow Hedge) to cover exchange rate fluctuations for renewable energy projects in progress, Cosenit and Frontera. The variation was impacted by the value of the exchange rate in (USD) used in the negotiation of forwards as of September 30, 2024 \$(4,164.21) versus September 2023 \$(4,053.76).
- (6) The variation corresponds to the recovery of the interests of the fiscal provision of foreign contracts for \$(9,196,104), correction of the ICA self-retention for \$(168,622), late

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

payment interest on Public Lighting for \$151,691, correction of self-retention 2023 for \$154,558, Self-retention interest \$74,252 and property tax interest for \$15,190 and others \$7,145.

28. Result from sale and disposal of assets, net

	Nine-month period of the January 1 to September 30, 2024	Nine-month period of the January 1 to September 30, 2023
Result from sale of assets	\$ (6,188,154)	\$ (3,584,738)
	\$ (6,188,154)	\$ (3,584,738)

As of September 30, 2024, the Group presents a net effect on the result of sale and disposal of assets of \$(6,188,154), corresponding to:

Enel Colombia S.A.E.P.

(1) Decreases with effect of loss for \$(6,154,769) distributed as follows:

- Distribution transformers for \$(3,114,296).
- Claims for \$(2,720,035).
- Generating plants \$(320,438).

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

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

Central America

In Guatemala, sales of computer equipment and a vehicle were made for \$(242,179); in Costa Rica, sales of computer equipment were made for \$423. Panama did not show any effect on the sale and disposal of assets.

29. Contingencies

a. Canoas lifting station agreement

On December 5, 2011, the inter-institutional agreement was signed between the Bogota Water and Sewer Company ESP ("EAAB") and the Group, with the objective of joining forces to guarantee the construction of the Canoas Elevating Station, through financial and operational contributions offered by the Group. It is worth highlighting the importance that the aforementioned agreement has for the inhabitants of the Bogota River basin, insofar as it contributes significantly to the financing of mega projects necessary for the sanitation of the Bogota River and allows the use of water resources in the supply of electric power, guaranteeing the reliability of the system for electric generation; thus making the energy generation process and the optimization of water quality compatible.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

The Group's financial contribution to 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 date of signing the agreement until the Group retains its status as a user of the waters of the Bogotá River by virtue of the water concession granted by the CAR. This agreement may be extended by agreement of the parties provided that the reasons for its celebration remain valid.

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 committees from the start of the detailed engineering and construction contract. Once the construction of the lifting station, installation, start-up and equipment testing are completed, The Group will receive the Lifting Station to operate and maintain it.

As of September 30, 2024, the following activities have been carried out on the Project's construction fronts. The percentages of work progress reported here are based on an assessment by Enel Colombia S.A. E.S.P. during the weekly on-site visit, and not on an official percentage provided by the EAAB, given that this information has not been accessible:

- Completion of detailed engineering of the different specialties (geotechnics, structural, hydraulic, electrical, mechanical and control) with 100% progress.
- Progress in preliminary works execution of 90%.
- Construction of the pumping well with progress of 100% Supply of equipment 94% and assembly of electromechanical equipment 20%, approximately.
- Construction of the screening well with 97% progress and supply and assembly of electromechanical equipment at approximately 65%.
- Progress in the construction of related structures such as substation and electrical and control building of approximately 90%.
- Cable laying activities to the control panel and installation of electrical panels with an electromechanical assembly progress of 85% and civil works 95%.
- Work on the EEARC discharge into the Bogotá River is completed.
- The modified schedule for the termination of the contract was approved, which includes the completion of the assembly of electromechanical equipment, testing and commissioning of the Canoas Lifting Station. The following are the relevant milestones:
 - ✓ Energization of the Substation and the Lifting Station from December 2025.
 - ✓ Commissioning with power 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 lawsuits corresponding

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

to the unprovisioned portion will be favorable for the Group and will not cause significant liabilities that must be recorded or that, if they do arise, these will not significantly affect its financial position.

Litigation classified as eventual or possible:

The main disputes that the Group has as of September 30, 2024, classified as eventual, are:

• **Colombia.**

a. Process Sabana Medical Center PH and others.

Start date: 2014.

Claim: \$337,000,000.

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

Current status and procedural situation:

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

As of September 30, 2024, the case is awaiting a first-instance ruling.

This litigation is rated as possible with 49% and for this reason no provision is required.

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

Start date: 2009.

Claim: \$15,000,000.

Subject of the lawsuit: The Association is seeking reclaiming a property located within its facilities where a Group energy substation operated. A counterclaim is filed claiming the prescription of the property or the easement.

Current status and procedural situation:

On April 22, 2019, the Judge decided to decree the tacit withdrawal of the claim for ownership (counterclaim) that had been filed by the Group. This was due to the fact that 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, was not met.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

The Group filed an appeal against this decision, which was resolved unfavorably before the Superior Court of the Judicial District of Bogotá. The process continued with respect to the claim for vindication.

As of September 30, 2024, the process continues its course against the claim for recovery filed by ASOCUAN. The plaintiff filed an appeal against a procedural binding order issued by the Judge, where he ordered that the co-owners of the Horizontal Property be bound so that the litigation could be integrated.

This litigation is rated as possible with 49% and for this reason no provision is required.

c. Public Lighting Litigation with UAESP.

Start date: 2017.

Claim: \$342,442,454.

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

Current status and procedural situation:

On August 21, 2019, the Administrative Court of Cundinamarca ruled on the case by denying the claims of the lawsuit, devaluing the agreement entered into in 2014 on this liquidation and which showed a much lower value than that contained in the resolution to re-liquidate public lighting. The Group filed an appeal because: i) the Court ignored 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 inter-administrative agreement. (Law 80 of 1993 article 60). ii) The Court ignored the existence and validity of the transaction contained in the re-liquidation 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 of the Political Constitution) and the prohibition of going against one's own acts (venire contra fatum propium non valet). iv) The Court ignored the fact that the administration cannot obtain any benefit from its own non-compliance. The delay is not attributable to the Group, since the obligation to re-assess unilaterally (2 months) was only for the UAESP and this occurs after 24 months, so the delay is attributable to the UAESP.

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

For its part, this resolution of the public lighting re-assessment is being collected by the UAESP via coercive collection from the Group. Within the framework of this execution, a surety bond was presented in accordance with 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 no provision is required.

As of September 30, 2024, the process continues to the second instance ruling office.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

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

Start date: 2015.

Claim: Undetermined.

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

Current status and procedural situation: After the evidentiary phase was completed, on December 18, 2020, an unfavorable ruling was issued ordering the following:

1. Design a decontamination project that guarantees that the reservoir water does not affect the water resource or generate adverse effects on underwater fauna and flora.
2. The Ministry of Environment and Sustainable Development and the Group will jointly design a water resource decontamination and treatment project to mitigate and control the adverse effect of coliforms on the riverside population, and will coordinate it with the different municipalities located upstream of the reservoir, whose wastewater is dumped directly or indirectly into the Magdalena River (San Agustín, Isnos, Pitalito, Palestina, Saladoblanco, Oporapa, La Argentina, Elias, Tarqui, Altamira, Guadalupe, Suaza, El Pital, El Agrado, Garzón, Paicol and Gigante).
3. Urge ANLA to verify whether the concessionaire built the interceptors and wastewater systems in the municipalities of the area of influence, and in accordance with the results obtained, adopt the decisions that legally correspond to it.
4. Urge the Ministry of Environment to design, lead and formulate a policy for the protection and hydrosanitary recovery of the upper, middle and lower Magdalena.
5. Order that the oxygenation system installed in compliance with the precautionary measure operate permanently, subject to the protocols and guidelines issued by the National Environmental Licensing Authority. Likewise, the Group will continue to monitor water quality (under the terms and conditions determined by the aforementioned environmental authority); which must be carried out by a laboratory accredited by IDEAM.

The ruling was appealed by the Group and other parties to the proceedings, and on 31 December 2021, the Council of State admitted the appeal.

As of September 30, 2024, the Group is awaiting a second instance appeal.

e. Group action José Rodrigo Álvarez Alonso and others.

Start date: 2012.

Claim: \$33,000,000.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Subject of the lawsuit: A class action has been brought before the 4th Civil Court of Bogotá, with case number 2012-835, by 1,140 residents of the municipality of Garzón, alleging that, as a result of the construction of the PHEQ, their income from artisanal or business activities has decreased by an average of 30%, without this having been taken into account when the “socioeconomic census” of the project was prepared. The Group rejects these claims on the grounds 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 Direct Area of Influence of the PHEQ; (3) Compensation should not go beyond the “first link” in the production chain and should 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 forwarded the supplementary expert opinion and, within the term of enforcement, requested that the formulas and criteria for assessing the plaintiffs' consequential damages be clarified.

As of September 30, 2024, the process is still in the evidentiary phase.

F. Nullity and reinstatement against settlement of forestry exploitation rate settled by the CAM in 2014.

Start date: 2014.

Claim: \$28,605,000 (rate and interest).

Subject of the lawsuit: 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 originating from the construction of the Project. The fee is paid for the provision of an environmental service and is calculated at a rate of \$100 (indexed 25% annually since 1982) per cubic meter of wood with commercial value (“usable”).

The Group considers that the indexation of cubic meters should be done by the CPI and not by 25% per year, 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 has in fact temporarily suspended this standard. In addition, the CAM has accepted that it has not provided environmental services and it has been demonstrated that the wood had no economic value.

Current status and procedural situation: As of September 30, 2024, the litigation is pending a first instance ruling in the Administrative Court of Huila.

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

Start date: 2019.

Claim: \$34,838,000 (rate and interest).

Subject of the lawsuit: The Regional Autonomous Corporation of Alto Magdalena - CAM (environmental authority with jurisdiction over the El Quimbo Project) settled the forest exploitation fee supposedly arising from the construction of the Project in 2019. The fee is

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

paid for the provision of an environmental service and is calculated at a rate of \$100 (indexed 25% annually since 1982) per cubic meter of wood with commercial value ("usable").

The Group considers that the indexation of cubic meters should be done by the CPI and not by the annual 25%, considering that the rule on which the CAM is based (i.e. Agreement 048 of 1982 of INDERENA) is not applicable. The Council of State has in fact temporarily suspended this rule. In addition, the CAM has accepted that it has not provided environmental services and it has been demonstrated that the wood had no economic value. In addition, by Law it is prohibited to liquidate the same tax twice, remembering that in 2014 the CAM had also liquidated that amount.

Current status and procedural situation: As of September 30, 2024, the litigation is pending a first instance ruling before the Administrative Court of Huila.

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

Start date: 2019.

Claim: \$18,239,162 (rate and interest).

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

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

In May 2024, we received an unfavorable first instance judgment, which was appealed, within the liquidation process of 2017, the Group is preparing to present first instance closing arguments in the coming months.

As of September 30, 2024, the two proceedings against the 2016 liquidations entered the office for first instance ruling.

i. Nullity and reinstatement against VAT settlements in 2016.

Start date: 2020

Claim: \$4,538,006 (plus tax, penalty and interest).

Subject of the trial: DIAN proposed a challenge to the bi-monthly VAT settlements for the year 2016, under the understanding that the reconnection services charged to users should

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

have been subject to VAT. The Group has maintained that this position is incorrect in light of the regulatory classification of the service.

In 2021, the Council of State also noted that the DIAN's stance was not adjusted.

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

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

In February 2024, the memorial requesting the procedural succession of the Group was filed.

As of September 30, 2024, there is no first instance judgment in any of the disputes.

j. Alfonso Jimenez Cuesta and others.

Start date: 2010.

Claim: \$150,000,000.

Purpose of the lawsuit: Enel Colombia S.A. E.S.P. (formerly Codensa) is being sued by a group of users seeking compensation for the sanctions imposed by the Group, arising from the provisions of Article 54 of Resolution 108 of 1997, which allowed sanctions to be imposed on anyone who had fraudulently altered the measurement of their consumption. Said article was subsequently declared void by the Council of State, which led the plaintiff to file the aforementioned lawsuit, arguing that the Group had to answer for the money collected from users during the validity of the aforementioned article. In our defense, Enel Colombia S.A. E.S.P. 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 legal situations already established.

Current status and procedural situation: This litigation is in the evidentiary stage.

On December 21, 2023, the Group filed a request for an ex officio decree of 2 new testimonies, taking into account that the two people against whom the decrees were issued are no longer linked to the Group, and the Office was also informed that the requested administrative files were not found in the Group's archives because more than 10 years had passed. On March 31, 2024, the Judge granted the request and set a hearing date for May 30 and 31, 2024; however, the other party filed an appeal.

As of September 17, 2024, the Court ordered to notify the Ombudsman's Office - Fund for the Defense of Collective Rights and Interests - so that within a period of fifteen (15) business days, counted from the filing of the request in the corresponding virtual channels, the Technical Committee of said Fund, study the request for financing of the expert evidence decreed in this constitutional process, for exceeding five (5) SMLMV, to date the opinion must be contested, so the litigation continues in the evidentiary stage.

k. Maria Isabel Delgadillo and others.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Start date: 2012.

Claim: \$2,222,742,172.

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

Current status and procedural situation: This litigation 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 submitted by the coordinating attorney of the plaintiff group.

On September 6, 2024, an in-person hearing was held to resolve the discussion on the provision of information required by the plaintiff group to prepare the expert opinions.

To date, the case remains in the evidentiary stage, pending the court's definition of the expert opinions in accordance with the inspection carried out on October 3 and 4.

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

Start date: 2017.

Claim: \$24,673,189.

Purpose of the lawsuit: The plaintiffs request compensation for damages in the form of loss of profits due to the permanent occupation by the Group of the Mining Concession Contract area of the La Mina Property, owned by the plaintiff, resulting from the construction of the El Quimbo Dam.

Current status and procedural situation: Once the evidence has been collected, on December 1, 2023, the case enters the Office for first instance sentencing.

As of September 30, 2024, the process continues to the office for a first instance ruling.

m. Consalt International.

Start date: 2022.

Claim: \$14,234,784.

Subject of the trial: Arbitration Court arising from mutually attributed breaches of contract, 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 breached obligations associated with obtaining the environmental license for the project, social management and public order, which, according to the plaintiff, has generated

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

impacts in value and time with respect to the initial planning of the contract and its offer, which motivated the exercise of the termination of the contract agreed in its favor, with the termination becoming 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:

On September 23, the arbitrators resolved the request for recusal filed by the plaintiff against arbitrator Luis Augusto Cangrejo, which was denied as inadmissible considering that there was no failure to disclose on his part at the time he was appointed arbitrator in this process.

Hearings to support expert opinions were held on October 15 and 16, thus concluding the evidentiary phase. The date for the opinion is expected to be scheduled.

n. Direct reparation action brought by Aura Lucia Díaz García and others.

Start date: 2017

Claim: \$20,349,602.

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

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

On June 20, 2023, an evidentiary hearing was held, evidence submitted to the process (DIAN – RUAF) was incorporated, and 27 interrogations of plaintiffs were heard.

As of September 30, 2024, the process remains in the evidentiary phase.

o. Direct reparation action brought by Antonio Jesús Moreno Vargas and 98 others.

Start date: 2017.

Claim: \$15,831,622.

Purpose of the lawsuit: The plaintiffs claim that as a result of the construction of the PHEQ, their income from artisanal fishing activities has been affected, without this having been taken into account when preparing the “socioeconomic census” of the project.

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

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

On August 12, 2024, the hearing of evidence was held, and a new date was set for its continuation for February 17 and 18, 2025.

p. Action for reparation brought by Tito Toledo and 111 others.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Start date: 2017.

Claim: \$33,716,614.

Purpose of the lawsuit: The plaintiffs claim that as a result of the construction of the PHEQ, their income from artisanal mining activities has been affected, without this having been taken into account when preparing the "socioeconomic census" of the project.

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

Once the evidentiary 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 September 30, 2024, it remains pending for judgment.

q. Action for direct reparation brought by Yina Paola Amaya and 132 others.

Start date: 2017.

Claim: \$20,706,897.

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

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

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

As of September 30, 2024, there are no additional movements.

r. Direct reparation action brought by Rosa Helena Trujillo, Otoniel Adames Trujillo and 43 others.

Start date: 2017.

Claim: \$25,036,414.

Purpose of the lawsuit: The plaintiffs claim that as a result of the construction of the PHEQ, their income from activities as worker feeders, cocoa harvesters, farmers, tobacco farm workers and various jobs, tenants, contractors, vehicle owners, fish washers, tractor drivers, merchants, paleros extracting beach material, transporters of inputs, electricians, domestic workers, artisanal fishermen, and employees, has been affected, although this was not taken into account when the project's "socioeconomic census" was drawn up.

Current status and procedural situation: On November 2, 2023, a judgment was issued denying all claims, and the judgment was notified on December 6, 2023. The opposing party appealed and the appeal was granted.

The second instance ruling is awaited as of September 30, 2024.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

s. Direct reparation action brought by Gilberth Paredes and 112 others.

Start date: 2017.

Claim: \$16,857,708.

Purpose of the lawsuit: The plaintiffs claim that as a result of the construction of the PHEQ, their income from artisanal fishing activities has been affected, without this having been taken into account when preparing the "socioeconomic census" of the project.

Current status and procedural situation: On June 13, 2022, the appeal is granted, on September 12, 2022, the appeal is admitted.

As of September 30, 2024, the process continues to the office for a second instance ruling.

t. Direct repair control medium of Ruber Cufiño Hernandez and 252 others.

Start date: 2017.

Claim: \$38,117,538.

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

Current status and procedural situation: In the probationary stage.

On August 22, 2023, an evidence hearing was held, pending the hearing of the plaintiffs' interrogations and testimony from the Group; it was suspended and the continuation date was set for January 23 and 24, 2024. When that date arrived, the evidence was carried out and the Judge is expected to set new dates to carry out the missing evidence.

As of September 30, 2024, the case remains in the evidentiary stage and the Judge is expected to set new dates to conduct the remaining tests.

u. Means of control of group action by Policarpo Agudelo and others (bridge over the College).

Start date: 2014.

Claim: \$50,000,000.

Purpose of the lawsuit: This is a class action brought by 373 individuals living in 5 municipalities of Huila (Paicol, Nátaga, La Plata, Tesalia and La Argentina), transporters, rice growers, various merchants and hardware stores, who claim that the Group should be held responsible for having caused the undermining of the base of the abutment of the Paso del Colegio bridge, on the right bank, due to improper handling of the material dragged from the extraction source, area 9 at the confluence of the Páez and Magdalena rivers, for the El Quimbo Hydroelectric Project, which caused the closure of the bridge between August 8, 2011 and December 17, 2012, causing a loss of productive capacity for each of them.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

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

Once the evidentiary stage was completed, on January 17, 2020, the Group was notified of the favorable first instance ruling for the Group issued by the administrative court of Huila. The court's argument was 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 judgment was appealed by the plaintiff on March 31, 2024. As of September 30, 2024, it is pending 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: Evidentiary stage.

The initial hearing was on May 23, 2024.

As of September 30, 2024, it remains in the probationary phase.

w. Action for nullity and restoration of the rights of Lorena Amaya Betancorth and others.

Start date: 2021.

Claim: \$20,706,897.

Purpose of the lawsuit: The plaintiffs are requesting recognition and payment for the material and moral damages caused by the construction of the El Quimbo Hydroelectric Project and/or compensation for the loss of productive activity, belonging to the population group of day laborers who carried out the activity before the execution of the Project.

Current status and procedural situation Once the evidentiary stage was completed, the final arguments were presented on August 16, 2002, and on September 1, 2022, the case entered the office for the first instance sentence.

As of September 30, 2024, the process is still pending for first instance sentencing.

x. Declaration process of Los Almendros Del Norte Ltda. Investments

Start date: 2023.

Claim: \$132,191,499.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

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

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

On June 28, 2024, the court ruled unfavorably on the preliminary exceptions regarding the lack of jurisdiction. The court determined that the company is private and therefore Article 104 of the CPACA does not apply. In the absence of the defendant, it considered that the plaintiff company does not have the registration of any liquidation act of the legal entity. In the absence of formal requirements, it considered that when requesting a precautionary measure, the prior conciliation should not be exhausted. Finally, for the prescription, it considered that it should be resolved as a substantive exception to be resolved in the judgment. An appeal for reconsideration and, in subsidy, an appeal were filed.

As of September 30, 2024, a resolution is awaited on the appeal filed and a date is set for the initial hearings.

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 & Cia. SCAESP are declared responsible for the damages caused to the plaintiffs, due to the overflow of the natural channel of the Upía River, produced by floods during the last two (2) years and especially from the 13th, 14th and 15th of May 2002, as a consequence of the irregular and unplanned discharge of water from the Chivor and Guavio dams owned by the defendant companies.

Current status and procedural situation:

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

As of September 30, 2024, the process is pending the second instance ruling.

z. Counterclaim before 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.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Purpose of the lawsuit: Enel Colombia S.A. E.S.P. initiates an arbitration court against Mapfre for having breached the existing commercial offer for the collection, promotion and billing of insurance, specifically for contacting customers within two years of its termination, which generated damages for the Group. For its part, Mapfre files a counterclaim and requests that the Group be declared contractually responsible for having unilaterally terminated the commercial offer on June 22, 2021, and that other obligations within the development of the contract be declared breached and that it be ordered to pay damages.

Current status and procedural situation: The claim was answered, opposing its claims, and the Arbitration Court of the Bogotá Chamber of Commerce set a date for a conciliation hearing on January 30, 2024. On this date, the conciliation hearing was held and declared unsuccessful due to the lack of conciliatory formulas. Therefore, the arbitrators set their fees and the process will continue its normal course.

The evidentiary phase ended in August, and the scheduling of the date for the presentation of the closing arguments is currently awaited.

Central America.

aa. Injury Process 22-2412-1027-CA (Costa Rica).

Start date: 2022.

Actor: Public Services Regulatory Authority

Defendant: PH Don Pedro SA

Claim: The declaration of nullity of certain administrative acts of tariff setting for existing power generation plants and the reimbursement of the alleged amounts overpaid by the Costa Rican Electricity Institute (ICE) to PH Don Pedro SA, an amount that would be calculated in execution of the judgment.

Current status and procedural situation: The initial complaint was filed on April 27, 2022. Although not all parties have been notified and therefore the deadline for the response has not started, the response was filed on behalf of PH Don Pedro SA on December 6, 2022.

All parties must be properly notified before moving on to the next stage of the process. There is a good chance of obtaining a favourable result for PH Don Pedro SA in compliance with the applicable regulations and the actions of the administration in the previous administrative process.

As of September 30, 2024, not all parties have been notified, so no additional action has been ordered, nor has any 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, SA (hereinafter "Chucás") and Mario González Porras.

On March 23, 2018, Mr. Jafet Rojas Picado filed an ordinary agrarian proceeding against Mr. Mario González Porras, pursuant to a contract for the incorporation of a de facto partnership, signed between them, and which was named "González & Rojas". In the proceedings filed, Mr. Jafet Rojas Picado requests: (i) the annulment and/or relative nullity of the out-of-court

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

settlement signed by Mario González Porras and Chucás; (ii) payment and award of damages caused by the breach of the de facto partnership contract; and (iii) the termination of the social contract for the incorporation of the González & Rojas de facto partnership. Said proceedings are being processed in file 18-000036-0815-AG.

By means of the resolution of 10:15 hours on April 5, 2018, the Agrarian Court of Alajuela warned Mr. Jafet Rojas Picado to correct the complaint, as regards the claims, and to provide all the evidence that was offered but not provided. Likewise, in said resolution, the actor was ordered to integrate the necessary passive litis consortium in relation to Chucás, that is, the Court ex officio ordered the actor to expand its claim against Chucás and include it as a defendant in the process.

Current status and procedural situation: By resolution of May 29, 2024, a judgment was issued in this case, in which the lawsuit filed against P.H. Chucás S.A. was dismissed, accepting the exceptions of lack of active legitimacy, lack of passive legitimacy, and lack of right. Jafet Rojas was ordered to pay P.H. Chucás S.A. the costs of the proceedings. The court did order the other defendant, Mario González, to make a payment in favor of Jafet Rojas. Mario Gonzalez appealed the judgment with regard to the conviction against him, but Jafet Rojas did not appeal regarding the dismissal in favor of P.H. Chucás S.A. or the award of costs.

On July 16, 2024, the Agrarian Court of the 1st Judicial Circuit of Alajuela (File: 16-000026-0638-CI) rejected the request for settlement of legal interest corresponding to the defendant's delay in paying the second installment agreed in the settlement with PH Chucás SA, for the sum of ten million colones. Mr. Mario Gonzalez appealed the judgment. As of September 30, 2024, there is no resolution resolving the appeal in reference.

On August 29, 2024, P.H. Chucás S.A. filed the application for enforcement of the judgment against Jafet Rojas. However, the Agrarian Court, when presenting the partial enforcement process of the judgment, notified that it reserves knowledge of the enforcement process until the appeal, filed by Mr. Mario Gonzalez, is resolved.

As of September 30, 2024, there are no additional actions.

ac. Process for the Execution of Arbitration Resolutions - Settlement of Costs - (Costa Rica)

Actor: PH Chucas, SA

Defendant: Costa Rican Institute of Electricity (ICE)

Background: On July 14, 2020, PH Chucás, SA filed a request to initiate arbitration proceedings against ICE.

That by Resolution No. 13 of August 3, 2023, the Arbitration Tribunal determined that ICE must pay the sums that were not paid at the time and that correspond to PH Chucás, SA 50% of the entry fee, 50% of the administrative expenses and 50% of the fees that must be paid to the Arbitration Tribunal, for the total sum of USD42,584.50 plus interest (approximately the sum of USD4,022.78 computed from August 16, 2023 until the date of filing of the process in reference).

Current Status and Procedural Situation: On September 24, 2024, the Arbitration Resolution Enforcement process was filed before the Administrative Litigation Court (File number: 24-006882-1027-CA), for the facts described above.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

As of September 30, 2024, awaiting the issuance of the resolution by the Administrative Litigation Court to grant a hearing to ICE and to refer to the execution presented by PH Chucás, SA

ad. Labor lawsuit filed by Marcelo Juarez (Guatemala).

Start date: 2022.

Claim: US\$100,000 (Compensation, economic benefits, annual bonus granted by Enel Guatemala, overtime and damages).

Subject of the trial: Labor lawsuit initiated by Marcelo Juarez (former employee), who claims to have been unjustifiably dismissed. Enel Guatemala SA's defense is based on the fact that it was a dismissal with just cause because it was a violation of the Labor Code (which falls within a cause for direct dismissal) and of the Group's internal policies and Code of Ethics.

Current status and procedural situation: On July 15, 2022, the Court of First Instance dismissed the lawsuit filed by Marcelo Juarez, declaring that what the former employee did was within the cause for dismissal established by the Labor Code and also violated the Group's internal policies and Code of Ethics.

Marcelo Juarez appealed the judgment and the Court of Appeals (second instance) on October 27, 2022 partially ruled in favor of the plaintiff and ordered Enel Guatemala S.A. to pay compensation, damages and court costs.

On November 15, 2022, the Group filed an amparo action (constitutional guarantee) against the ruling of the Court of Appeals. The probability of success for Enel is estimated at 50%, since the constitutional court is expected to grant the amparo and confirm the first instance ruling which declared the claim filed by Marcelo Juarez inadmissible.

As of September 30, 2024, the process continues to the office for judgment.

ad. Administrative contentious claim of full jurisdiction, filed before the Third Chamber of the Supreme Court of Justice, against Resolution AN No. 18183-CS of January 26, 2023, issued by the National Authority for Public Services (Panama)

Plaintiff: Enel Fortuna, S.A.

Background: Administrative contentious claim of full jurisdiction, filed before the Third Chamber of the Supreme Court of Justice, against Resolution AN No. 18183-CS of January 26, 2023, issued by the National Authority for Public Services (hereinafter the "ASEP"), by which "the Administrative Sanctioning Procedure followed by the Electric Transmission Company, SA, the National Dispatch Center and the Company Enel Fortuna, SA is resolved" and its confirmatory act(s) (the "Contested Resolution"), by which Enel Fortuna, SA was sanctioned with a fine of B/. 170,613.15, for the alleged non-compliance with numeral 9 of Article 139 (now numeral 9 of Article 150) of the Single Text of Law 6 of 1997, in particular, with respect to numeral 2 of rule NDE 1.6 of the Regulation of Operation, as well as literals "c", "d" and "e" of numeral 7 of standard NDE 1.6 of the Operating Regulations. The above, in relation to the events of January 20, 2019, which caused a national blackout (Event No. 039).

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Current status and procedural situation: By Order of Evidence No. 278 of August 6, 2024 (the "Order of Evidence"), the Third Chamber ruled on the admissibility of the evidence proposed by the parties.

As of September 30, 2024, the Court is in the stage of evaluating the Evidence Record in order to continue with the procedural actions that take place.

30. Sanctions

As of September 30, 2024, the Group has the following sanctions in place:

Environmental sanctions

1. The National Environmental Licensing 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 produced by forestry exploitation from the reservoir of the El Quimbo Hydroelectric Project (hereinafter "PHEQ"). A claim for nullity and restoration of the right was filed, which corresponded by distribution to the Administrative Court of Cundinamarca with file 2017-348.

On February 24, 2023, the first instance judgment was notified, by which the claims made by the Group were denied; in this regard, an appeal was filed in February 2023. appeal against the sentence and since December 2023 the process has been pending in the Council of State for a second instance sentence.

As of September 30, 2024, the case continues to be submitted to the Council of State for a second instance ruling.

2. The Alto Magdalena Regional Autonomous Corporation (CAM) ruled on the appeal filed against Resolution No. 2239 of July 29, 2016, in which the Group was fined \$758,864 for violating environmental regulations, since activities were carried out without having the prior environmental permit as established by the regulation (Opening of a road above the 720 mark of the PHEQ), the fine was reduced to \$492,700.

The claim for nullity and restoration of rights (legal actions) was filed, In the Administrative Court of Huila with file 2017-247, the CAM answered the claim. Following the suspension of the process decreed by the Administrative Court of Huila on the occasion of 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 concluded and the case was transferred to present closing arguments on April 27, 2022. The process has been in the process of being ready for judgment since this date.

This litigation seeks the annulment of the sanction and is classified as remote 10%. It is highlighted that the sanction was paid on April 29, 2024.

3. On January 12, 2018, the Group was notified of Resolutions No. 3567, 3568 and 3569 of December 4, which confirm the sanctions imposed by CAM in November 2016 in relation to Resolutions 3590, 3653 and 3816 of November 2016, arising from the lack of discharge permits from the PHEQ resettlements, in accordance with environmental regulations.

As a result 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 imposed:

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

- 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 nullity and restoration of rights was filed before the Fourth Administrative Court of Neiva on May 30, 2019, With case file 2018-179, a first instance judgment was issued on September 30, 2021 in favor of the Group; the appeal filed by the CAM is currently being processed. Since May 4, 2022, it has been in the office for second instance sentencing.

This litigation seeks the annulment of the sanction and is rated as 53% probable. It is noted that the sanction 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 nullity and restoration of rights was filed against CAM. On April 14, 2021, a first instance judgment was issued by the Seventh Administrative Court of Neiva, in which the Group's claims were denied. Currently, the process is pending the processing of the appeal filed before the Administrative Court of Huila.

In February, this litigation was reclassified to remote 10%. The fine was paid in September 2024.

4. 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 Alto Magdalena Regional Autonomous Corporation – CAM.

Background: By Resolution No. 1589 of June 29, 2022, the Alto Magdalena Regional Autonomous Corporation declared the Group and Mr. Rubén Darío Mosquera Sierra responsible for the charges made in order No. 081 dated August 29, 2019, related to the improper forest use of certain tree individuals, consequently, the Group was imposed a fine of \$540,470.

On June 27, 2023, the lawsuit for Nullity and Restoration of Rights against the Alto Magdalena Regional Autonomous Corporation was filed before the 3rd Administrative Court of Neiva with file number 2023-179; the lawsuit was admitted and answered by the CAM on September 28, 2023.

The initial hearing was held on November 21, 2023, and closing arguments were presented on December 5, 2023. The case is currently being processed for a first instance ruling in the Third Administrative Court of Neiva.

As of September 30, 2024, the process continues to the office of the 3rd Administrative Court of Neiva for first instance sentencing.

This litigation seeks the annulment of the sanction and was classified as remote 10%. It is highlighted that the payment of the sanction was made on September 26, 2023.

5. Resolution 3607 of December 14, 2022, formally notified on January 19, 2023 "by which a reconsideration appeal is resolved", issued by the Central Territorial Directorate of the Alto Magdalena Regional Autonomous Corporation – CAM.

Background: By Resolution No. 1588 of June 29, 2022, the Autonomous Regional Authority of Alto Magdalena declared the Group, the company RG Ingeniería Ltda. and Ingedere Ltda. responsible and sanctioned them for alleged non-compliance with environmental

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

regulations, consisting of carrying out forest exploitation without authorization. The sanction imposed on the Group is \$363,262.

The conciliation process was carried out without agreement between the parties and the lawsuit was filed on July 13, 2023, corresponding to the 4th Administrative Court of Neiva with file number 2023-220.

The claim was admitted on May 30, 2024, and an initial hearing date was set for January 21, 2025, on September 25, 2024.

This litigation seeks the annulment of the sanction and is classified as remote 10%. It is highlighted that the sanction was paid on November 20, 2023.

- f) Resolution No. 2835 of 2023, which resolves the appeal filed against Resolution No. 00427 of 2023, issued by the National Environmental Licensing Authority-ANLA.

Background: The National Environmental Licensing Authority - ANLA, initiated a sanctioning process against the Group, for the alleged environmental infraction of not updating the contingency plan, an obligation established in the environmental license, the sanction is for a value of \$141,052,735.

After the procedural requirement before the Attorney General's Office was exhausted, the claim for Nullity and Restoration of Rights was filed on July 2, 2024, which is in progress in the 3rd Administrative Court of Bogotá with file number 2024-395; it is currently pending admission.

As of September 30, 2024, admission is pending.

This litigation seeks the annulment of the sanction and is classified as remote 10%.

- g) Resolution No. 00069 of 2024, which resolves the appeal filed against Resolution No. 00597 of 2023, issued by the National Environmental Licensing Authority-ANLA.

Background: The National Environmental Licensing Authority initiated a sanctioning process against the Group for an alleged environmental violation, since the authority considers that the Group did not comply with the obligation established in the environmental license, regarding the agreement of forestry exploitation fronts. The value of the sanction corresponds to \$47,333,801.

After the procedural requirement before the Attorney General's Office was exhausted, the Nullity and Restoration of Rights lawsuit was filed on July 2, 2024, which is currently in the 3rd Administrative Court of Bogotá Rad 2024-377.

As of September 30, 2024, admission is pending.

This litigation seeks the annulment of the sanction and is classified as remote 10%.

- h) On September 4, 2024, Enel Colombia S.A. E.S.P. was notified of Resolution No. 1931 of 2024, which resolves the appeal filed against Resolution No. 3133 of December 28, 2023, issued by the National Environmental Licensing Authority.

Background: By means of this Resolution No. 1931 of 2024, the ANLA confirmed the sanction against Enel Colombia S.A. E.S.P. for the following environmental violations; as follows:

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

First charge: Using procedures to measure environmental noise in the area of influence of the El Quimbo Hydroelectric Project under conditions contrary to those stipulated in the applicable environmental regulations; (...)

Second charge: Failure to carry out the minimum number of samples required for the presentation of air quality monitoring in the area of influence of the project and the alternative routes, as established in the Industrial Air Quality Surveillance System SVCAI Indicative. (...)

Third position: Conduct quality monitoring of domestic and industrial wastewater in the influent and effluent of treatment plants and systems with respect to the parameters of fecal coliforms and total coliforms, as well as in the waters of the Magdalena River carried out downstream of the dam with respect to the parameters of CO₂, organic carbon, ammoniacal nitrogen, organic phosphorus, inorganic phosphorus, phosphates, total coliforms and fecal coliforms, with the Daphnia Ltda Laboratory, for which it was not accredited by IDEAM.

The value of the fine is \$182,030.

The technical, environmental and legal concept is being prepared to file the claim for nullity and restoration of rights.

Penalties for regulatory non-compliance:

- a) On July 11, 2022, through Resolution No. SSPD 20222400660655, the Superintendency of Public Services resolved to impose a fine of \$700,000,000 on the grounds that the Group breached the measurement code with respect to the client Gran Tierra Energy Ltda. by accumulating three failures in the measurement system in a period of one year. An appeal for reconsideration was filed against the sanction before the same SSPD; This entity, through Resolution No. SSPD 20232400403065 of July 21, 2023, decided to confirm the sanction against the Group, and the Group was not properly notified of this decision; consequently, a tutela action was filed with file 11001310302720230043800, which was ruled on by 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 petition for annulment and reinstatement was filed against the sanction.

By means of the order issued on August 1, 2024, the Administrative Court of Cundinamarca declared the lack of jurisdiction to hear the procedure and, consequently, ordered the referral of the file to the Administrative Court of Putumayo. Since August 22, 2024, it has been in the Office for qualification.

This litigation seeks the annulment of the sanction and is classified as remote 10%.

- b) On July 19, 2022, by means of Resolution No. SSPD 20222400666425, the Superintendency of Public Services resolved to impose 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 consumption measurement and billed 53,339 users for the electricity service based on estimated consumption without having proven that this did not occur as a consequence of its action or omission. Against the sanction, an appeal for reconsideration was filed before the same SSPD, in response, the entity, by Resolution No. SSPD 20232400436065 of August 3, 2023, resolved to modify the imposed sanction, leaving a value to be paid of \$237,422.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

The fine was paid on August 23, 2023, and on January 11, 2024, a claim for nullification and reinstatement was filed against the aforementioned sanction; to date, there are no further movements.

The litigation seeking the annulment of the sanction 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 hedging the contracting portfolio. As of September 30, 2024, there are current energy futures purchase and sale contracts for 33.72 GWh, for purposes other than hedging the contracting portfolio.

In turn, during the year to date as of September 30, 2024, 52.68 GWh were settled, which were not considered within the hedging strategy.

Futures trading operations are backed by guarantees which as of September 30, 2024 amount to \$3,513,088 in cash and \$995,365 in TES, which are available to Enel Colombia S.A. E.S.P., but as part of its Trading operation, they must be maintained as minimum amounts as cash and cash equivalents.

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, attempting to mitigate the risk of exposure to the stock market of its regulated market, participated in this energy derivatives mechanism since 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 Enel Colombia S.A. E.S.P. to close an operation in December 2022 for 4 contracts for the period between May and August 2023. As of September 30, 2024, there are no contracts in force under this mechanism.

As of September 30, 2024, the Trading valuation for the Group closes as follows:

	Operation	MTM	No. Operations
Generation	Business	\$(1,726,609)	21
Total		\$(1,726,609)	21

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 parties by mutual agreement and not in a forced or settlement transaction, in accordance with the defined policy.

Below are the financial assets and liabilities that show a variation between the book value and the fair value, as of September 30, 2024:

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Financial assets (1)	Book value	Fair value
Trade and other receivables, net	\$ 2,422,590,916	\$ 2,431,146,971
Total financial assets	\$ 2,422,590,916	\$ 2,431,146,971
Financial liabilities (2)	Book value	Fair value
Bank loans	\$ 6,618,445,504	\$ 7,471,119,066
Bonds issued	1,746,275,932	1,795,759,753
Leasing obligations	297,759,976	290,626,154
Total liabilities	\$ 8,662,481,412	\$ 9,557,504,973
Non-financial assets (3)	Book value	Fair value
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 show a variation between the book value and the fair value, as of December 31, 2023:

Financial assets (1)	Book value	Fair value
Trade and other receivables, net	\$ 2,667,513,875	\$ 2,670,671,214
Total financial assets	\$ 2,667,513,875	\$ 2,670,671,214
Financial liabilities (2)	Book value	Fair value
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)	Book value	Fair value
Carbon Credits	\$ 23,507,127	\$ 78,330,801
Total non-financial assets	\$ 23,507,127	\$ 78,330,801

- (1) The Group assesses accounts receivable and other long-term receivables, classifying them under level 2 of the hierarchy, taking into account that they are observable in similar markets. For this measurement, parameters such as the lowest interest rates in the market for products with similar characteristics as of September 2024, risk factors for each particular country, the solvency of the client and the risk characteristics of the financed portfolio are used as a basis. Based on this assessment, provisions are recorded to account for expected losses on these accounts receivable.
- (2) Financial obligations and leases are classified within level 2 of the hierarchy, since they can be negotiated or traded in active markets at market prices on the measurement date. The fair value is estimated by discounting future cash flows using the rates available for debts with similar conditions, 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 payables approximate their carrying amounts largely due to the short-term maturities of these instruments.

As of September 30, 2024, the Group does not present in its condensed consolidated interim statement of financial position any financial assets or liabilities measured at fair value.

- (3) Enel Colombia S.A. E.S.P., as of September 30As of 2024, there are recognized CO2 carbon credits, whose fair value is \$78,330,801 corresponding to 2,691,628 certificates issued in

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

November 2020 for the reduction of CO2 emissions from the years 2015 - 2018 for \$18,755,788, 1,396,818 certificates issued in March 2021 for the reduction of CO2 emissions from the years 2019 and 2020 for \$19,415,770, 1,167,444 certificates issued in February 2022 for the reduction of CO2 emissions for \$16,485,062 and 1,133,764, certificates issued as of September 2023 for the reduction of CO2 emissions for \$23,674,181 from the Quimbo, Guavio Menor, Darío Valencia Samper, Salto II power plants. Tequendama; Likewise, sales of CO2 certificates have been made with an impact on the inventory for \$(54,823,674). (See Note 9).

33. Categories of financial assets and liabilities

The categories under IFRS 9 of financial assets and liabilities are as follows:

Financial Assets	As of September 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Amortized Cost				
Cash and cash equivalents	\$ 1,048,100,747	-	\$ 1,629,477,082	\$ -
Trade accounts receivable and other accounts receivable, net	2,369,910,709	52,680,207	2,610,259,197	57,254,678
Accounts receivable from related entities	17,831,487	-	15,835,483	-
Other financial assets	23,297,228	361,964,054	8,445,751	365,208,600
Total Financial Assets at Amortized Cost	\$ 3,459,140,171	\$ 414,644,261	\$ 4,264,017,513	\$ 422,463,278
Fair Value through profit or loss				
Other financial assets	3,139,056	160,126	3,713,944	-
Total Financial Assets at Fair Value through Profit or Loss	\$ 3,139,056	\$ 160,126	\$ 3,713,944	\$ -
Fair value through OCI				
Other financial assets	22,939,519	14,949,925	7,527,351	-
Total Financial Assets at Fair Value through OCI	\$ 22,939,519	\$ 14,949,925	\$ 7,527,351	\$ -
Financial Liabilities				
Amortized Cost				
Other financial liabilities	\$ 1,579,070,345	\$ 7,083,411,067	\$ 2,103,764,515	\$ 7,253,638,572
Trade accounts and other accounts payable	2,430,392,299	76,707,795	3,070,227,174	241,059,978
Accounts payable to related entities	1,437,267,387	262,350,721	266,929,547	246,389,316
Total Financial Liabilities at Amortized Cost	\$ 5,446,730,031	\$ 7,422,469,583	\$ 5,440,921,236	\$ 7,741,087,866
Fair value through OCI				
Other financial liabilities	11,071,757	-	76,927,698	-
Total Financial Liabilities at Fair Value with Changes in OCI	\$ 11,071,757	\$ -	\$ 76,927,698	\$ -

34. Operating Segments

Enel Colombia S.A. E.S.P. and its subsidiaries have been internally organized 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 business management; 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 Board of Directors of the Group review the internal reports periodically.

Accordingly, the Group has defined the following operating segments, whose main products, services and operations are as described below:

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

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"> • Energy distribution and marketing. • Public lighting service (infrastructure). • Other businesses.

Additionally, these segments meet the quantitative thresholds for determining reportable segments as of September 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:

Segment results for the period	Segments as of September 30, 2024			
	Generation	Distribution	Deletions or adjustments	Total
January - September 2024				
Income from ordinary activities from external customers	\$ 6,034,822,908	\$ 6,598,708,589	\$ (199,729,905)	\$ 12,433,801,592
Revenue from ordinary activities arising from inter-segment transactions	177,323,049	521,407,408	(698,730,457)	-
Income from ordinary activities	\$ 6,212,145,957	\$ 7,120,115,997	\$ (898,460,362)	\$ 12,433,801,592
Supplies and services	(3,068,391,677)	(3,733,779,021)	155,162,206	(6,647,008,492)
Depreciation and amortization	(372,989,812)	(450,739,108)	-	(823,728,920)
Personnel expenses	(194,860,056)	(231,379,082)	-	(426,239,138)
Other income (costs)	(284,680,610)	(140,569,008)	44,567,699	(380,681,919)
Financial income	75,920,125	109,688,864	(30,477,321)	155,131,668
Financial expenses	(450,645,267)	(498,083,962)	30,477,321	(918,251,908)
Differences in Change	(16,573,963)	(7,722,847)	-	(24,296,810)
Participation in the profit of subsidiaries with equity participation	149,323,858	(2,223,101)	(150,441,029)	(3,340,272)
Result of other investments	41,726,729	-	(41,726,729)	-
Results of sale and disposal of assets	(562,193)	(5,625,961)	-	(6,188,154)
Other non-monetary items:	\$ (5,808,921)	\$ (39,725,810)	\$ -	\$ (45,534,731)
Impairment losses on financial assets	(5,808,921)	(39,725,810)	-	(45,534,731)
Profit before tax	\$ 2,084,604,170	\$ 2,119,956,961	\$ (890,898,215)	\$ 3,313,662,916
Income tax expense	(504,360,876)	(565,475,320)	-	(1,069,836,196)
Net profit	\$ 1,580,243,294	\$ 1,554,481,641	\$ (890,898,215)	\$ 2,243,826,720

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Segment results for the period

January - September 2023	Segments as of September 30, 2023			
	Generation	Distribution	Deletions or adjustments	Total
Income from ordinary activities from external customers	\$ 6,302,296,999	\$ 6,189,679,188	\$ (205,038,474)	\$ 12,286,937,713
Revenue from ordinary activities arising from inter-segment transactions	512,370,599	175,984,788	(688,355,387)	-
Income from ordinary activities	\$ 6,814,667,598	\$ 6,365,663,976	\$ (893,393,861)	\$ 12,286,937,713
Supplies and services	(2,573,523,030)	(3,726,901,041)	148,121,074	(6,152,302,997)
Depreciation and amortization	(362,997,156)	(399,523,768)	1,891,453	(760,629,471)
Personnel Expenses	(201,848,731)	(219,770,720)	-	(421,619,451)
Other income (costs)	(225,290,490)	(183,151,837)	56,917,400	(351,524,927)
Financial income	84,742,553	188,775,895	(40,196,570)	233,321,878
Financial expenses	(774,352,381)	(460,922,220)	40,196,570	(1,195,078,031)
Differences in Change	36,245,735	1,328,972	-	37,574,707
Participation in profit (loss) of subsidiaries with equity participation	(221,718,271)	(78,325,894)	304,795,410	4,751,245
Result of other investments	116,994,820	2,428,619	(109,229,655)	10,193,784
Results of sale and disposal of assets	(88,398)	(3,496,340)	-	(3,584,738)
Other non-monetary items:	\$ 122,569,519	\$ (34,941,327)	\$ 12,293,133	\$ 99,921,325
Impairment losses on financial assets	122,569,519	(34,941,327)	12,293,133	99,921,325
Profit (loss) before taxes	\$ 2,815,401,768	\$ 1,451,164,315	\$ (478,605,046)	\$ 3,787,961,037
Income tax expense	(1,008,924,323)	(489,470,287)	-	(1,498,394,610)
Net income (loss)	\$ 1,806,477,445	\$ 961,694,028	\$ (478,605,046)	\$ 2,289,566,427

Financial Position by Segment as of September 30, 2024	Segments as of September 30, 2024			
	Generation	Distribution	Deletions or adjustments	Total
Property, plant and equipment	\$ 15,689,635,928	\$ 7,126,742,168	\$ -	\$ 22,816,378,096
Intangible Assets	1,028,055,178	349,724,468	-	1,377,779,646
Accounts receivable	2,100,386,100	1,590,621,920	(1,250,585,617)	2,440,422,403
Investments in subsidiaries, joint ventures and associates	4,645,378,034	63,413,843	(4,657,748,911)	51,042,966
Other Assets	2,005,620,644	1,022,556,478	-	3,028,177,122
Total Operating Assets	\$ 25,469,075,884	\$ 10,153,058,877	\$ (5,908,334,528)	\$ 29,713,800,233
Financial liabilities	4,113,182,992	4,560,370,177	-	8,673,553,169
Accounts payable	3,496,413,869	1,960,889,950	(1,250,585,617)	4,206,718,202
Provisions	460,721,101	59,807,206	-	520,528,307
Other Liabilities	977,603,033	550,675,447	-	1,528,278,480
Total Operating Liabilities	\$ 9,047,920,995	\$ 7,131,742,780	\$ (1,250,585,617)	\$ 14,929,078,158

Financial Position by segment 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	1,176,725,352	749,486,515	-	1,926,211,867
Total Operating Liabilities	\$ 8,668,573,096	\$ 8,038,777,042	\$ (1,077,803,642)	\$ 15,629,546,496

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Segment results for the period	Geographic location as of September 30, 2024					
	Colombia	Costa Rica	Panama	Guatemala	Deletions or adjustments	Total
January - September 2024						
Income from ordinary activities from external customers	\$ 11,458,285,690	\$ 69,833,064	\$ 767,167,602	\$ 338,245,141	\$ (199,729,905)	\$ 12,433,801,592
Revenue from ordinary activities arising from inter-segment transactions	698,730,457	-	-	-	(698,730,457)	-
Income from ordinary activities	\$ 12,157,016,147	\$ 69,833,064	\$ 767,167,602	\$ 338,245,141	\$ (898,460,362)	\$ 12,433,801,592
Supplies and services	(6,264,606,632)	(271,818)	(349,876,418)	(187,415,830)	155,162,206	(6,647,008,492)
Depreciation and amortization	(677,640,455)	(22,194,171)	(84,553,067)	(39,341,227)	-	(823,728,920)
Personnel Expenses	(385,824,869)	(7,584,923)	(17,970,673)	(14,858,673)	-	(426,239,138)
Other income (costs)	(322,243,289)	(20,985,916)	(47,336,813)	(34,683,600)	44,567,699	(380,681,919)
Financial income	143,307,547	10,718,215	26,742,488	4,840,739	(30,477,321)	155,131,668
Financial expenses	(872,121,438)	(23,210,152)	(51,060,241)	(2,337,398)	30,477,321	(918,251,908)
Differences in Change	(22,785,577)	(1,013,266)	(242,158)	(255,809)	-	(24,296,810)
Participation in the profit of subsidiaries with equity participation	147,100,757	-	-	-	(150,441,029)	(3,340,272)
Result of other investments	-	-	41,726,729	-	(41,726,729)	-
Results of sale and disposal of assets	(5,946,398)	423	-	(242,179)	-	(6,188,154)
Other non-monetary items:	\$ (45,397,134)	\$ (139,114)	\$ 80,665	\$ (79,148)	\$ -	\$ (45,534,731)
Impairment losses on financial assets	(45,397,134)	(139,114)	80,665	(79,148)	-	(45,534,731)
Profit (loss) before taxes	\$ 3,850,858,659	\$ 5,152,342	\$ 284,678,114	\$ 63,872,016	\$ (890,898,215)	\$ 3,313,662,916
Income tax expense (income)	(979,483,642)	107,571	(78,404,197)	(12,055,928)	-	(1,069,836,196)
Net income (loss)	\$ 2,871,375,017	\$ 5,259,913	\$ 206,273,917	\$ 51,816,088	\$ (890,898,215)	\$ 2,243,826,720

Segment results for the period	Geographic location as of September 30, 2023					
	Colombia	Costa Rica	Panama	Guatemala	Deletions or adjustments	Total
January - September 2023						
Income from ordinary activities from external customers	\$ 11,286,868,047	\$ 61,290,436	\$ 758,009,303	\$ 385,808,401	\$ (205,038,474)	\$ 12,286,937,713
Revenue from ordinary activities arising from inter-segment transactions	688,355,387	-	-	-	(688,355,387)	-
Income from ordinary activities	\$ 11,975,223,434	\$ 61,290,436	\$ 758,009,303	\$ 385,808,401	\$ (893,393,861)	\$ 12,286,937,713
Supplies and services	(5,652,513,094)	(4,867,598)	(419,388,874)	(223,654,505)	148,121,074	(6,152,302,997)
Depreciation and amortization	(607,884,729)	(24,122,162)	(87,228,929)	(43,285,104)	1,891,453	(760,629,471)
Personnel Expenses	(375,061,025)	(9,682,070)	(20,293,431)	(16,582,925)	-	(421,619,451)
Other income (costs)	(251,377,960)	(66,442,124)	(44,022,880)	(46,599,363)	56,917,400	(351,524,927)
Interest income	224,826,063	11,052,133	32,678,068	4,962,184	(40,196,570)	233,321,878
Interest expenses	(871,368,723)	(301,568,315)	(59,958,209)	(2,379,354)	40,196,570	(1,195,078,031)
Differences in Change	38,193,824	(491,860)	172,045	(299,302)	-	37,574,707
Participation in the profit of subsidiaries with equity participation	(300,044,165)	-	-	-	304,795,410	4,751,245
Result of other investments	2,428,619	-	116,377,129	617,691	(109,229,655)	10,193,784
Results of sale and disposal of assets	(3,631,738)	8,737	-	38,263	-	(3,584,738)
Other non-monetary items:	\$ 88,100,848	\$ (9,694)	\$ (534,009)	\$ 71,047	\$ 12,293,133	\$ 99,921,325
Impairment losses on financial assets	88,100,848	(9,694)	(534,009)	71,047	12,293,133	99,921,325
Profit (loss) before taxes	\$ 4,266,891,354	\$ (334,832,517)	\$ 275,810,213	\$ 58,697,033	\$ (478,605,046)	\$ 3,787,961,037
Income tax expense (income)	(1,429,536,039)	1,435,619	(56,689,334)	(13,604,856)	-	(1,498,394,610)
Net income (loss)	\$ 2,837,355,315	\$ (333,396,898)	\$ 219,120,879	\$ 45,092,177	\$ (478,605,046)	\$ 2,289,566,427

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

Financial Position by Segment	Geographic location as of September 30, 2024					
	Colombia	Costa Rica	Panama	Guatemala	Deletions or adjustments	Total
Property, plant and equipment	\$ 19,400,768,860	\$ 124,980,020	\$ 1,850,231,397	\$ 1,440,397,819	\$ -	\$ 22,816,378,096
Intangible Assets	657,571,235	160,164,221	512,272,281	47,771,909	-	1,377,779,646
Accounts receivable	2,235,490,675	221,454,286	824,459,086	409,603,973	(1,250,585,617)	2,440,422,403
Investments in subsidiaries, joint ventures and associates	3,225,397,700	714,064,080	769,244,013	86,084	(4,657,748,911)	51,042,966
Other Assets	2,115,548,087	213,966,648	466,587,487	232,074,900	-	3,028,177,122
Total Operating Assets	\$ 27,634,776,557	\$ 1,434,629,255	\$ 4,422,794,264	\$ 2,129,934,685	\$ (5,908,334,528)	\$ 29,713,800,233
Financial liabilities	8,619,521,730	2,306,388	22,280,379	29,444,672	-	8,673,553,169
Accounts payable	3,414,133,087	579,461,538	1,198,536,694	265,172,500	(1,250,585,617)	4,206,718,202
Provisions	491,373,973	-	29,154,334	-	-	520,528,307
Other Liabilities	1,257,768,453	34,137,456	227,621,874	8,750,697	-	1,528,278,480
Total Operating Liabilities	\$ 13,782,797,243	\$ 615,905,382	\$ 1,477,593,281	\$ 303,367,869	\$ (1,250,585,617)	\$ 14,929,078,158

Financial Position by Segment	Geographic location as of December 31, 2023					
	Colombia	Costa Rica	Panama	Guatemala	Deletions or adjustments	Total
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 topics

Authorization for the construction and commissioning of the 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 (100%) of the shares of the company Guayepo Solar III S.A.S. E.S.P.

Voluntary alienation process Route 40

Within the framework of the voluntary alienation process agreed with the National Infrastructure Agency - ANI and the Ruta 40 concessionaire, in January 2024 the initial payment was received for the amount of \$7,868,073 associated with the voluntary alienation 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.

La Loma Solar Park enters into commercial operation

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

On February 13, 2024, the inauguration of the La Loma Solar Park, the largest solar energy generation plant in the country connected to the National Interconnected System (SIN), took place. From this date, this plant will generate 420 GWh/year.

Reliability Fee Auction

Enel Colombia S.A. E.S.P. participated in the reliability charge auction for the 2027-2028 period, 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 Fundación project, which will be under construction 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:

<u>Principal</u>	<u>Alternate</u>
- Francesco Bertoli	- Monica Cataldo
- Juan Ricardo Ortega	- Andres Baracaldo Sarmiento
- Carolina Soto Losada	- Rutty Paola Ortiz Jara
- Astrid Martinez Ortiz	- Mario Trujillo Hernandez

News from Directors and Senior Management

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., effective April 1, 2024, and ii) accepted the resignation of Mr. Luciano Tommasi as General Manager effective March 31, 2024.

Ordinary Bond Tranche

On April 4, 2024, Resolution No. 0393 of February 28, 2024, was finalized, by which the registration in the National Registry of Securities and Issuers - RNVE of the Eighth Tranche of Ordinary Bonds that was in charge of Codensa S.A. E.S.P., and that was transferred to Enel Colombia S.A. E.S.P., by virtue of the completion of the merger by absorption process, for a value of 195,000 million pesos, was cancelled. The foregoing does not represent a financial impact for the Group.

Approval of the Atlantico Photovoltaic solar project

On May 2, 2024, the Global Investment Committee and the Board of Directors approved the construction of the Atlántico project, with a capacity of 256 MWp, on May 6. The investment in this project is for a total value of approximately 199.4 MUSD (0.78 MUSD/MWp).

Government measures to mitigate the risk of rationing due to the El Niño phenomenon

Because the El Niño phenomenon lasted longer than initially anticipated, the national government was forced 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:

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

- Resolution of the Ministry of Mines and Energy (MME) 40116 (April 2, 2024): transitional measures to meet demand due to energy conditions in the summer of 2023-2024 (Thermal Target)
- Resolution of the Energy and Gas Regulatory Commission (CREG) 101-038 (April 15, 2024): transitional measures to defer payment obligations of marketers.
- CREG Resolution 101-041 (April 20, 2024): which establishes transitional measures for the dispatch of hydraulic plants with available reservoirs 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 established by Resolution 40116 of 2024.
- Additionally, CREG issued Resolution 701038 of 2024, through which the new marketing methodology is proposed. This document is available for comments until August 25, 2024.

These measures have had some negative impacts on operating income in April, without representing losses or risks to the Group's financial viability. As the rainy season has begun and these are temporary measures, no future impact is expected, so once the situation has been overcome there is a sign of calm for the sector.

Costa Rica energy liquidation process

On April 1, 2024, the generators Chucas, Don Pedro and Rio Volcán received a communication from the Costa Rican Institute of Electric Energy (ICE) stating that, starting with the settlement process for the energy delivered in March 2024 by their representative, all billing corresponding to the collection of this sale must not include Value Added Tax (VAT).

The above is based on section 36 of article 8 of the VAT Law, which establishes the exemption from this tax for the “purchase of electric energy for distribution”, a concept within which is found the energy acquired by ICE from private generation companies.

Lifting of the precautionary measure for the collection of the fine P.H. Chucás S.A. (Costa Rica)

The Costa Rican Electricity Institute (ICE) has requested the lifting of the precautionary measure that prevented the collection of the fine from P.H. Chucás S.A. for delaying the construction of the Chucás Project, for an amount of US\$4,631,704.00. Of this amount, ICE had already withheld US\$2,449,626.32, so the balance owed 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 Administrative Litigation Court, ICE will notify Chucás of the reactivation of the collection by withholding the billing for energy sales and availability of the plant.

Authorization for merger of Enel Renovable and Progreso Solar (Panama)

On May 24, 2024, the merger between the companies Enel Renovables S.R.L. (Acquiring Entity) and Progreso Solar 20 MW SA (Acquired Entity) was registered before the Public Registry of Panama.

Authorization for the merger of the Occidente Generator and the Montecristo Generator (Guatemala)

On May 8, the progress of 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.

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

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 for renegotiating energy contracts between agents; the CREG must issue implementing regulations and goals. Potential impacts may arise in the future if a decision is made to renegotiate.

Payment of Dividends

On July 29, 2024, Enel Colombia S.A. E.S.P. paid the first installment of the declared ordinary dividends corresponding to the 2023 result.

Merger Jaguito Solar 10 MW, SA and Enel Renovable, S.R.L. (Panama)

On August 1, 2024, the merger between the companies Jaguito Solar 10 MW, SA (absorbed company) and Enel Renovable, S.R.L. (absorbing 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 Guayepo Solar III S.A.S. E.S.P., a situation that translates into a change in the corporate structure of the Group. The corresponding legal procedures are currently being carried out.

Judgment annulling the liquidation of the special contribution for 2020

On August 9, 2024, Enel Colombia S.A. E.S.P. was notified of the second instance judgment of the Fourth Section of the Council of State, which annuls the liquidation of the 2020 special contribution of Emgesa S.A. E.S.P. 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 CPI as considered in the judgment.

Dissolution and liquidation of Enel X Way S.A. E.S.P.

On August 21, 2024, the Board of Directors of Enel Colombia S.A. E.S.P. approved the voluntary dissolution and liquidation of Enel X Way Colombia S.A.S. E.S.P., a company whose corporate purpose is to carry out any act related to the purchase, sale, acquisition, import and export, development, exploitation, management, administration and marketing of the electric recharging infrastructure.

36. Subsequent events

National supply shortage statute

As of September 30, 2024, the Colombian electrical system was declared at risk, according to the parameters established in CREG Resolution 026 of 2014, thus activating the risk of shortage statute for the first time since its creation in 2014, this as a consequence of the fact that the country is going through a historical minimum in terms of hydrological contributions.

The purpose of the Statute is to guarantee the security of the electrical system to face a future summer between January and April 2025, thereby preserving the aggregate reservoir level,

Enel Colombia S.A. E.S.P. and its subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)
September 30, 2024

limiting the generation capacity of hydraulic plants under normal conditions and prioritizing thermoelectric dispatch. This situation will have impacts on the operation of all companies in the Colombian electricity sector, due to the intervention in real generation and prices. In the case of Enel Colombia S.A. E.S.P., it is expected that this event will impact the expected results of the last quarter of the year. Currently, the amount of the impact is undetermined. It is worth mentioning that the mechanism provides for the economic recovery of the impact in the months following the end of the application of the shortage risk statute.

Investment European Bank (IEB) Credit Agreement

Enel Colombia S.A. E.S.P. informs that on October 10, 2024, it signed a credit agreement with Investment European Bank (IEB) for an amount of up to USD300 million equivalent in COP. The credit is partially backed by a guarantee from SACE (Italian Export Credit Agency) and may be disbursed over a period of 1 year from the date of signing the contract. The resources will be used to finance the construction of the Guayepo I and II Solar Park, as well as to strengthen and develop the distribution business through modernization, resilience and network strengthening projects, in addition to the interconnection and expansion of the network, also promoting the integration of new customers, renewable energies and electric mobility solutions. The contract includes the standard default events for this type of financing, which could lead to the acceleration of the credit. Likewise, the credit agreement does not include recourse mechanisms against third parties.

Payment of dividends Enel Panama CAM S.R.L.

On October 16, 2024, Enel Panama CAM S.R.L. paid Enel Colombia S.A. E.S.P. dividends of US\$7,432,522.49, corresponding to the dividends declared on September 27, 2024 from the profit for the 2023 period.

Nullity of creation of District Transport Operator S.A.S.

On October 23, 2024, the Administrative Court of Cundinamarca issued a second instance ruling within the accumulated process, confirming the first instance ruling that declared the nullity of article 91 of Agreement 761 of 2020, which authorized the creation of the District Transport Operator S.A.S. "La Rolita".

By virtue of the declaration of nullity of the act of creation, the District Transport Operator S.A.S. has become subject to a cause for compulsory liquidation.