

**SEPARATE CONDENSED INTERIM FINANCIAL
STATEMENTS**

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

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

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

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

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

	Note	As of June 30, 2024	As of December 31, 2023
ASSET			
<i>Current Asset:</i>			
Cash and cash equivalents	4	\$898,441,558	\$1,437,701,171
Other financial assets	5	59,909,362	19,420,007
Other non-financial assets	6	109,285,531	64,879,757
Trade accounts and other accounts receivable, net	7	2,327,742,343	2,394,965,018
Accounts receivable from related entities	8	15,532,807	14,054,079
Inventories, net	9	481,087,239	502,366,448
Assets held for sale	10	424,508,688	424,508,688
Income tax assets	11	121,696,794	5,842,707
Total current assets		\$4,438,204,322	\$4,863,737,875
<i>Non-Current Asset:</i>			
Other financial assets	5	\$26,051,768	\$30,256,096
Other non-financial assets	6	215,722,934	215,991,146
Trade accounts receivable and other accounts receivable	7	46,545,792	54,134,284
Investments in subsidiaries, joint ventures and associates	12	3,346,730,760	3,035,336,196
Intangible assets other than goodwill, net	13	719,318,387	787,050,032
Property, plant and equipment, net	14	19,006,862,032	18,549,693,669
Total non-current assets		\$23,361,231,673	\$22,672,461,423
Total assets		\$27,799,435,995	\$27,536,199,298
Liabilities and equity			
<i>Current liabilities:</i>			
Other financial liabilities	15	\$1,577,607,643	\$2,174,345,864
Trade accounts payable and other accounts payable	16	1,908,932,496	2,756,987,272
Accounts payable to related entities	8	1,898,852,002	118,805,908
Provisions	17	156,092,507	225,473,844
Tax liabilities	18	-	366,180,109
Other non-financial liabilities	19	332,943,709	340,874,621
Provisions for employee benefits	20	99,574,608	129,495,572
Total current liabilities		\$5,974,002,965	\$6,112,163,190
<i>Non-current liabilities:</i>			
Other financial liabilities	15	\$7,484,161,637	\$7,210,819,788
Trade accounts payable and other accounts payable	16	86,984,534	-
Accounts payable to related entities	8	24,574,537	23,696,248
Provisions	17	249,095,580	195,611,469
Provisions for employee benefits	20	425,580,981	499,773,206
Deferred tax liability	21	392,116,218	365,077,965

Total non-current liabilities
Total liabilities

\$8,662,513,487	\$8,294,978,676
\$14,636,516,452	\$14,407,141,866

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

	Note	As of June 30, 2024	As of December 31, 2023
Equity			
Issued capital	22	\$655,222,313	\$655,222,313
Share premiums		113,255,816	113,255,816
Merger bonuses		5,448,823,679	5,448,823,679
Other reservations		1,783,197,947	1,851,635,302
Capital costs		(6,508,367)	(6,508,367)
Other comprehensive income (OCI)		211,121,299	(155,295,479)
<i>Profit for the period</i>		1,474,341,757	1,931,621,190
<i>Retained earnings</i>		738,189,072	545,026,951
<i>Retained losses</i>		(258,367,060)	(258,367,060)
<i>Profit due to conversion to IFRS</i>		3,267,493,838	3,267,493,838
<i>Equity effect business combination</i>		(263,850,751)	(263,850,751)
Accumulated earnings		4,957,806,856	5,221,924,168
Total assets		\$13,162,919,543	\$13,129,057,432
Total liabilities and equity		\$27,799,435,995	\$27,536,199,298

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

We, the undersigned Legal Representative and Accountant certify that we have previously verified the statements contained in these separate condensed interim financial statements and that they have been prepared in accordance with information faithfully taken from the Company's accounting books.

Francesco Bertoli | Firmato da
FRANCESCO
BERTOLI

Raffaele Enrico Grandi
Alternate Legal Representative

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LUCIA SALCEDO
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(See my report of August 13, 2024)

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

	Note	Six-month period from January 1 to June 30		Three-month period from April 1 to June 30	
		2024	2023	2024	2023
		Income from ordinary activities	23	\$7,596,705,459	\$7,183,135,776
Other operating income	23	50,277,105	79,068,938	27,791,936	43,467,852
Total income from ordinary activities and other operating income		7,646,982,564	7,262,204,714	3,865,374,013	3,748,291,352
Supplies and services	24	(4,026,716,189)	(3,524,962,077)	(2,037,812,209)	(1,819,668,673)
Contribution margin		\$3,620,266,375	\$3,737,242,637	\$1,827,561,804	\$1,928,622,679
Other work carried out by the entity and capitalized	13 and 14	84,119,410	78,802,221	42,880,989	41,489,457
Personnel expenses		(254,240,900)	(250,710,182)	(127,499,664)	(126,133,996)
Other fixed expenses, by nature	25	(360,565,897)	(289,159,306)	(201,162,584)	(150,078,334)
Gross operating result		3,089,578,988	3,276,175,370	1,541,780,545	1,693,899,806
Depreciation and amortization		(446,596,462)	(409,157,232)	(225,083,456)	(209,384,139)
Impairment losses		(24,348,218)	(25,159,650)	(7,931,227)	(7,200,565)
Operation result		2,618,634,308	2,841,858,488	1,308,765,862	1,477,315,102
Financial income		105,580,046	142,949,763	52,139,582	74,598,305
Financial expenses	26	(603,845,296)	(554,127,648)	(290,703,618)	(293,605,104)
Differences in change		(19,426,667)	37,227,998	(15,661,838)	19,530,500
Financial result		(517,691,917)	(373,949,887)	(254,225,874)	(199,476,299)
Result from other investments					
Results of companies accounted for by the equity method		55,621,451	(260,615,908)	5,149,762	(293,174,662)
Results in sale and disposal of assets	27	(3,977,252)	147,411	(2,647,152)	1,031,529
Results before taxes		2,152,586,590	2,207,440,104	1,057,042,598	985,695,670
Income tax expense		(678,244,833)	(880,844,401)	(338,969,919)	(457,397,428)
Profit for the period		\$1,474,341,757	\$1,326,595,703	\$718,072,679	\$528,298,242
Basic earnings per share		9,901	8,908	4,822	3,548
Number of common shares outstanding		148,913,918	148,913,918	148,913,918	148,913,918

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

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

	Six-month period from January 1 to June 30,		Three-month period from April 1 to June 30	
	2024	2023	2024	2023
Exercise Result	\$1,474,341,757	\$1,326,595,703	\$718,072,679	\$528,298,242
Components of other comprehensive income that will not be reclassified to profit for the period, before taxes:				
(Losses) profits on remeasurements of financial instruments measured at fair value with changes in OCI	(457,389)	(9,113,385)	61,455	(11,256,436)
Gains (Losses) from remeasurements of defined benefit plans	75,595,669	(64,690,540)	34,623,734	(20,686,038)
Participation method conversion	256,130,592	(556,047,042)	241,441,459	(386,368,031)
Other result for the period, before taxes	\$331,268,872	\$ (629,850,967)	\$276,126,648	\$ (418,310,505)
Components of other comprehensive income that will be reclassified to profit for the period, before taxes:				
Profits (Losses) for cash flow hedges	54,109,890	(247,061,742)	81,665,167	(158,955,154)
Other result that will be reclassified to the result of the period, before taxes	54,109,890	(247,061,742)	81,665,167	(158,955,154)
Income taxes related to components of other comprehensive income that will not be reclassified to profit or loss for the period				
(Losses) profits from remeasurements of defined benefit plans	(23,522)	79,903	(11,286)	-
Total income taxes related to components of other comprehensive income that will not be reclassified to profit or loss for the period	(23,522)	79,903	(11,286)	-
Income taxes related to components of other comprehensive income that will be reclassified to the result of the period				
Income tax related to cash flow hedges	(18,938,462)	81,396,939	(28,549,447)	55,655,433
Total income taxes related to components of other comprehensive income will be reclassified to the result of the period	(18,938,462)	81,396,939	(28,549,447)	55,655,433
Total other comprehensive income	366,416,778	(795,435,867)	329,231,082	(521,610,226)
Total Comprehensive Result	\$1,840,758,535	\$531,159,836	\$1,047,303,761	\$6,688,016

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

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

	Reservations								Other comprehensive income					Accumulated earnings	Total assets	
	Issued capital	Capital Costs	Share premium	Merger Bonus	Legal reserve	Statutory Reserve	Occasional Reservation	Other reservations	Total Reserves	Profit and loss new measurements of financial instruments measured at fair value and cash flow coverage	Gains and losses from defined benefit plans	Participation Method Subsidiaries	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							
Changes in assets																
Comprehensive result	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,326,595,703	1,326,595,703
Profit for the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(795,435,867)
Other comprehensive income	-	-	-	-	-	-	-	-	-	(174,778,188)	(64,610,637)	(556,047,042)	(795,435,867)	-	-	(795,435,867)
Comprehensive result	-	-	-	-	-	-	-	-	-	(174,778,188)	(64,610,637)	(556,047,042)	(795,435,867)	1,326,595,703	531,159,836	
Dividends declared	-	-	-	-	-	-	(30,619,696)	-	(30,619,696)	-	-	-	-	-	(2,707,633,986)	(2,738,253,682)
Total increase (decrease) in equity							(30,619,696)	1,146,052,277	(30,619,696)	(174,778,188)	(64,610,637)	(556,047,042)	(795,435,867)	(1,381,038,283)	(2,207,093,846)	
Final Equity as of 06-30-2023	655,222,313	(6,508,367)	113,255,816	5,448,823,679	354,065,638	178,127	351,339,260	1,146,052,277	1,851,635,302	104,197,035	(181,963,121)	363,276,211	285,510,125	4,616,898,684	12,964,837,552	
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)	5,221,924,168	13,129,057,432	
Changes in assets																
Comprehensive result	-	-	-	-	-	-	-	-	-	-	-	-	-	1,474,341,757	1,474,341,757	
Profit for the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-	366,416,778	
Other comprehensive income	-	-	-	-	-	-	-	-	-	34,714,039	75,572,147	256,130,592	366,416,778	-	366,416,778	
Comprehensive result	-	-	-	-	-	-	-	-	-	34,714,039	75,572,147	256,130,592	366,416,778	1,474,341,757	1,840,758,535	
Dividends declared	-	-	-	-	-	-	(68,437,355)	-	(68,437,355)	-	-	-	-	(1,738,459,069)	(1,806,896,424)	
Total (decrease) in equity							(68,437,355)	-	(68,437,355)	34,714,039	75,572,147	256,130,592	366,416,778	(264,117,312)	33,862,111	
Final Equity as of 06-30-2024	655,222,313	(6,508,367)	113,255,816	5,448,823,679	354,065,638	178,127	282,901,905	1,146,052,277	1,783,197,947	26,059,407	(120,873,753)	305,935,645	211,121,299	4,957,806,856	13,162,919,543	

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

	Six-month period from January 1 to June 30, 2024	Six-month period from January 1 to June 30, 2023
Cash flows from (used in) operating activities		
Types of charges for operating activities		
<i>Collections from sales of goods and provision of services</i>	\$7,687,175,647	\$6,870,129,933
<i>Collections from royalties, fees, commissions and other income from ordinary activities</i>	56,006,590	62,477,692
<i>Collections from premiums and benefits, annuities and other benefits of policies subscribed</i>	3,348,086	-
<i>Other charges for operating activities</i>	1,209,046,841	1,400,045,865
<i>Payments to suppliers for the supply of goods and services</i>	(4,564,635,772)	(3,743,567,095)
<i>Payments to and on behalf of employees</i>	(219,742,131)	(207,660,140)
<i>Payments for premiums and benefits, annuities and other obligations derived from the policies subscribed</i>	(63,941,453)	(48,037,112)
<i>Other payments for operating activities</i>	(1,469,687,379)	(1,255,366,775)
Net cash flows from operations	\$2,637,570,429	\$3,078,022,368
Income taxes paid	(1,133,736,361)	(976,592,290)
Other cash outflows	(90,600,292)	(109,426,438)
Net cash flows from operations	\$1,413,233,776	\$1,992,003,640
Cash flows from the loss of control of subsidiaries or another business	-	31,498,781
Other payments to acquire equity or debt instruments from other entities	-	(2,606,240)
Loans to related entities	(2,100,000)	(5,000,000)
Amounts from the sale of property, plant and equipment	24,035,369	-
Purchases of property, plant and equipment and intangibles	(1,132,794,402)	(1,501,974,655)
Payments derived from futures contracts, forward contracts, options and swaps	(34,130,840)	(103,032,473)
Collections from futures contracts, forward contracts, options and financial swaps	9,584,563	25,179,170
Collections from related entities	-	559,354,562
Dividends received	-	249,429,435
Interest received investment activities	32,767,047	72,254,281
Net cash flows used in investing activities	\$ (1,102,638,263)	\$ (674,897,139)
Cash flows from (used in) financing activities:		
Amounts from loans	1,160,000,000	1,383,625,000
Loan repayments	(1,428,771,824)	(1,071,246,746)
Dividends paid to shareholders	-	(27,532)
Interest paid financing	(564,116,989)	(419,807,063)
Interest paid on leases (IFRS16)	(13,673,416)	(13,389,422)
Payments of lease liabilities (IFRS16)	(17,613,379)	(13,511,122)
Other cash inflows financing	14,320,482	90,471,582
Net cash flows used in financing activities	\$ (849,855,126)	\$ (43,885,303)
Net change in cash and cash equivalents	\$ (539,259,613)	\$1,273,221,198
Cash and cash equivalents at the beginning of the period	1,437,701,171	778,874,295
Cash and cash equivalents at the end of the period	\$898,441,558	\$2,052,095,493

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Enel Colombia S.A. E.S.P.
Separate Condensed Interim Financial Statements
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Enel Colombia S.A. E.S.P.
Notes to the Separate Condensed Interim Financial Statements
June 30, 2024

(In thousands of Colombian pesos)

1. General information

1.1 economic entity

Enel Colombia S.A. E.S.P. (hereinafter “the Company”) is a commercial corporation established in accordance with Colombian laws as a public services company, regulated by Laws 142 and 143 of 1994.

The Company was established by public deed No.003480 of Notary 18 of Bogotá DC on October 15, 1980 and registered before the Chamber of Commerce on August 17, 2007 under number 01151755 of book IX, commercial registration No. 01730333, with contribution of the generation assets of Compañía Energía Bogotá S.A. E.S.P. (formerly Empresa de Energía de Bogotá S.A. E.S.P.) with 51.51% of the shares (ordinary and preferred without voting rights) and the cash contributions of the other investors with 48.49% of the shares (ordinary).

The Company is of Colombian origin, has its domicile and main offices at Calle 93 No. 13 – 45 Piso 1°, Bogotá DC, its term of duration is indefinite.

The Company is a subsidiary of Enel Américas S.A., an entity majority controlled by Enel S.p.A. (hereinafter, Enel).

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

Social Purpose – The Company's purpose is the generation, distribution, marketing and storage of electrical energy in the terms of Law 143 of 1994 and the rules that regulate, add and modify or repeal it, and all types of directly related activities, indirect, complementary or auxiliary with them, as well as executing all activities related to the provision of public services in general. Additionally, the company, as part of its corporate purpose, may: Acquire, build, operate, maintain and commercially exploit electrical generation plants of any technology such as, but not limited to, hydraulic, thermal, photovoltaic and wind, carry out works, designs and consulting. in electrical engineering, execute all activities related to exploration, development, research, exploitation, commercialization, storage, marketing, stone transportation; as well as, the administrative, operational and technical management related to the production of minerals and the exploration and exploitation of deposits in the Republic of Colombia, including the purchase, sale, rental, distribution, import and export of raw materials, elements, machinery and equipment for the mining sector; the import of liquid fuels derived from petroleum for energy generation, as well as the import of natural gas for energy generation and/or its commercialization. Likewise, the Company may acquire, manage and operate other public service companies, celebrate and execute special management contracts with other public service companies in Colombia or abroad; sell or provide goods and/or services to other economic agents inside or outside the country, related to public services. Participate in any form of consortium and/or business collaboration with natural and legal persons, national or foreign, to carry out activities related, connected or complementary to its corporate purpose; Promote and found commercial establishments or agencies in Colombia and abroad; acquire under any title all types of movable or immovable property, lease them, transfer them, encumber them and give them as collateral; exploit trademarks, trade names, patents, inventions or any other intangible property; participate in public and private tenders; celebrate and execute all types of contracts and acts,

Enel Colombia S.A. E.S.P.
Notes to the Separate Condensed Interim Financial Statements
June 30, 2024

(In thousands of Colombian pesos)

whether civil, labor, commercial or financial, such as, but not limited to, insurance contracts, transportation, joint accounts, as well as all types of contracts with banking entities and/or financial and in general celebrate and execute acts and contracts of any nature that are necessary, convenient or appropriate for the achievement of its purposes; participate in financial derivative markets for energy commodities; sell any product or sub-product derived from the operation of generation plants other than electrical energy, as well as any other product that has any of the above as a component; give to, or receive from, its shareholders, parents, subsidiaries and third parties, mutual money; issue, accept, endorse, collect and pay all types of securities, negotiable instruments, shares, executive titles and others; participate with financial entities as a banking and insurance correspondent; carry out support activities for Postal Service Operators duly authorized and registered by the Ministry of Information and Communications Technologies for the benefit of their clients and third parties; develop business lines such as: (i) comprehensive management of the public lighting service; (ii) energy efficiencies, which include special lighting, development of smart and sustainable cities and buildings, home automation, technology replacement; (iii) mass electric mobility, public or private; (iv) provision of advisory services, auditing, consulting, studies, information analysis, data processing of any type; (v) marketing of all types of own and/or third-party products, such as but not limited to insurance, subscriptions, facility and equipment maintenance services; comprehensive assistance services such as medical, funeral, home and pets. In developing all these lines of business, the company may finance, provide, manage, operate, implement and supervise projects, execute works, deliver goods and services in any capacity, market, maintain and generally develop any activity that is involved in the production chain of said goods or services, the foregoing for the benefit of its clients and third parties, inside or outside the country; carry out the necessary actions to preserve the environment and good relations with communities in the area of influence of their projects. Any of the activities provided for in this corporate purpose may be carried out by the Company: (i) directly or as a partner or shareholder in other commercial companies with any corporate purpose, especially, but not limited to, financial entities that provide traditional banking services. and/or digital, other public service companies, prior authorization from the Board of Directors regardless of the amount of the investment, or (ii) through any type of business collaboration contract, all of the above inside or outside the country.

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

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

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

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

1.2 Gas Marketing

Gas sales made between January and June 2024 were 31.9 Mm³, maintaining a presence in serving industrial clients, the Regulated Market and vehicular natural gas on the Atlantic Coast, Antioquia and Bogotá.

By 2024, the Company remains active in all secondary market purchase and sale processes through intraday supply and transportation negotiations.

1.3 Business collaboration contracts

The Company and Scotiabank Colpatria S.A. entered into an Open Book business collaboration agreement with the purpose of providing financial products and services to users of the public energy service in the residential and commercial categories, which is in force since November 1, 2019 and the termination date of the agreement, which 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 Financial Superintendence of Colombia became firm, through which it authorized, in association with Scotiabank Colpatria S.A. and other shareholders, the constitution of Crédito Fácil Codensa S.A. Compañía de Financiamiento, the company was registered with the Bogotá Chamber of Commerce on March 31, 2021, this procedure has been notified to the Financial Superintendency of Colombia.

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

On January 28, 2022, the second transfer was made, reaching 100% of the capital contribution agreed between the parties (48.99% Enel Colombia S.A. E.S.P. and 51% Scotiabank Colpatria S.A.).

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

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

The Crédito Fácil Codensa business will continue to develop under the business collaboration contract scheme, which was renewed in October 2023 between the Parties, which ratifies the commitment to continue offering financial products and associated benefits to clients. This alliance will allow us to continue developing

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the business model, focusing on its growth, improving the experience and benefits for customers and meeting new needs in a changing and competitive market.

1.4 Legal and regulatory framework

Regulatory Strategy and Management

The regulatory strategy and management led by the Regulation, Institutional Relations and Environment Management, has as its main objective to define, represent and promote the company's position in regulatory and environmental issues before Colombian unions and institutions, both nationally and internationally. local.

From the Management, different initiatives are institutionally and regulatory managed that contribute to the fulfillment of the Company's objectives and to the development and evolution of the markets, these are supported and presented to the respective entities either directly or through unions and/or associations to which the Company is affiliated, so that they can be considered in the development of regulatory and normative adjustments.

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

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

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

Electrical energy

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

The main institution of the electricity sector is the Ministry of Mines and Energy (MME), which through the Mining-Energy Planning Unit (UPME) prepares the National Energy Plan and the Generation - Transmission Reference Expansion Plan. The Energy and Gas Regulation Commission (CREG) and the Superintendence 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 competition protection issues.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In February 2024, the Ministry of Mines and Energy issued Resolution 40042 of 2024, which includes measures such as: (i) modify the guidelines on requests for changes to the FPO and guarantees for generation, cogeneration, and self-generation projects framed in the transmission capacity allocation process, (ii) modify the guarantees associated with the projects of the long-term contracting auctions, (iii) give freedom to the agents to modify the energy supply contracts signed in the 2019 and 2021, and (iv) expand the definition of energy storage established in Resolution 40156 of 2022 of the MME.

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

On the other hand, Resolution 40116/24 established that a minimum thermal generation goal must be incorporated into the daily generation dispatch, and in this scheme, the MME will define weekly the amount of daily thermal generation necessary, according to recommendations from the National Center of Dispatch (CND). The measure was in force until May 31. Finally, Resolution 40132/24 provides that the CND will

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

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

Likewise, in April the CREG published definitive Resolution 101-041 of 2024, through which it established transitional measures for the dispatch of hydraulic plants with an available reservoir in the event of the El Niño Phenomenon 23-24. The definitive measure establishes: (i) the offer price will not be adjusted if, as a result of the ideal pre-dispatch, the hydraulic plant with an available reserve greater than 20 days is present in all the periods in which it declared availability, (ii) in case Otherwise, its offer price will be adjusted with the price of the centrally dispatched hydraulic plant with the lowest offer price, added by \$15/kWh. The above does not apply if the reservoir has a level equal to or lower than the Probabilistic ENFICC Level (minimum level that a reservoir needs to have so that an associated plant can generate its Firm Energy for the base Reliability Charge), (iii) the standard had valid until May 11, 2024.

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

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

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

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

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

Likewise, the Energy and Gas Regulation Commission (CREG) issued CREG Resolution 501 – 044 of 2024, through which the investment plan for coverage expansion projects in interconnectable areas of the marketing market served by ENEL COLOMBIA S.A. E.S.P. 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 comments to the agents a resolution through which it once again submits for consideration an intervention scheme at the stock market price similar to the one discussed under the proposal 701-028 of 2023. On this occasion, the CREG takes into consideration a concept of competition advocacy from the Superintendence of Industry and Commerce, which was sent to the CREG in the month of May 2024. The proposed measure, instead to set a fixed ceiling of \$532/kWh (with reference to gas-fired thermal plants), as proposed last January, now considers a process for verification and adjustment to the maximum offer price (MPO), where this hourly MPO It will be adjusted to the price offered by the last thermal plant that is not inflexible.

Environmental Aspects

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The Congress of the Republic issued the Law on environmental liabilities (Law 2327 of 2023), which includes its definition and provisions for the management and creation of bodies at the national level, directed

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especially by the Ministry of the Environment. It is indicated that, within the year following the entry into force of the law, the guidelines for the formulation, implementation and evaluation of a Public Policy must be established, with a prior diagnosis for the management of environmental liabilities, with an action plan. and monitoring by the National Planning Department, Ministry of Health and Ministry of the Environment.

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

Natural gas

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

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

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

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

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

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

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

2. Presentation bases

The Company presents its condensed interim financial statements separately in Colombian pesos and the values have been rounded to the nearest unit of thousands of pesos (COP\$000), except when otherwise indicated.

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

The accounting principles applied in its preparation are detailed below:

2.1. Accounting principles

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

The Company applies to these separate condensed interim financial statements the following exceptions:

• **Title 4 Special regimes of Chapter 1 of Decree 2420 of 2015, according to modifications included in article 3 of Decree 2131 of 2016:**

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

• **Decree 2496 of December 2015 in paragraph 2 of article 11:**

Interests in subsidiaries by controlling entities must be recognized in the separate financial statements in accordance with the equity method (article 35 of Law 222), as described in IAS 28.

The separate condensed 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

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obtained by the Company since the presentation of its annual financial statement. Therefore, these separate condensed interim financial statements should be read in conjunction with the separate financial statements as of December 31, 2023.

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

These separated condensed interim financial Statements have been prepared following the going concern principle by applying the cost method, with the exception, in accordance with IFRS, of assets and liabilities that are recorded at fair value.

The preparation of the separated condensed intermediate financials, in accordance with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise judgment in the process of applying accounting policies.

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

These separate condensed interim financial statements were prepared to comply with the legal provisions to which the Company is subject as an independent legal entity; Some accounting principles may differ from those applied in the condensed consolidated interim financial statements, and additionally do not include the adjustments or eliminations necessary for the presentation of the condensed consolidated interim financial position and the consolidated comprehensive results of the Company and its subordinates.

Accordingly, the separate condensed interim financial statements must be read in conjunction with the condensed interim consolidated financial statements of Enel Colombia S.A. E.S.P. and its subsidiaries.

For legal purposes in Colombia, the separate condensed interim financial statements are the main financial statements.

2.2. Accrual accounting basis

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

23. New standards incorporated into the accounting framework accepted in Colombia whose effective application from January 1, 2024

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

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

2.4. Estimates and relevant accounting criteria

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

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The estimates basically refer to:

- The assumptions used in the actuarial calculation of liabilities and obligations with employees, such as discount rates, mortality tables, salary increases, among others.
- The useful life of intangible assets and property, plant and equipment.
- The expected credit loss of trade accounts receivable and other financial assets.
- The assumptions used to calculate the fair value of financial instruments.
- Income from energy delivered and not billed derived from the distribution activity that comes from the provision of the energy service, as the consumption reading is pending in each of the billing cycles, which are estimated by applying elements of judgment. for its determination.
- Certain magnitudes of the electrical system of the distribution activity, including those corresponding to other companies, such as production, billing to customers, energy consumed, etc., which allow estimating the global settlement of the electrical system that must be materialized in the corresponding definitive settlements. , pending billing on the date of issuance of the financial statements and that could affect the balances of assets, liabilities, income and costs, recorded therein.
- The estimated income and expenses derived from the generation activity that come fundamentally from energy sales through bilateral contracts to the wholesale and unregulated market, from the energy exchange, from the secondary frequency regulation service (AGC). in English) and the reliability charge; as well as, the energy purchases necessary to meet said contracts; which are estimated by applying elements of judgment for their determination.
- Income derived from construction contracts is recognized according to the progress of costs incurred, applying the resource method.
- Variations in income due to rate changes, in accordance with regulatory updates.
- The probability of occurrence and the amount of uncertain or contingent liabilities.
- Future disbursements for environmental commitments arising from the environmental license mainly for new projects, as well as the discount rates to be used.
- The tax results, which will be declared before the respective tax authorities in the future, which have served as the basis for the recording of the various balances related to income taxes in these separate condensed interim financial statements.
- The obligation to dismantle, when there is a legal requirement to do so, is estimated based on the useful life of the plant and/or the park.

The judgments and estimates have been made with the information available on the date of issuance of these general purpose separate condensed 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.

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3. Accounting policies

3.1 Accounting policies applicable to separate condensed interim financial statements.

These separate condensed interim financial statements follow the same calculation policies and accounting methods, applied and detailed in the financial statements for the year-end 2023.

4. Cash and cash equivalents

	As of June 30, 2024 2024	As of December 31, 2023
Balances in banks (a)	\$693,351,754	\$1,296,691,588
Other cash and cash equivalents, net (b)	205,086,122	141,009,583
Cash on hand	3,682	-
	\$898,441,558	\$1,437,701,171

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

	As of June 30, 2024 2024	As of December 31, 2023
Colombian pesos	\$883,517,736	\$1,420,620,333
American dollars	14,923,822	17,080,838
	\$898,441,558	\$1,437,701,171

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

- (a) The decrease in the balance in banks by \$603,339,834 is mainly due to: i) collection of \$7,925,658,407; ii) payments to suppliers \$(6,111,695,635); iii) payment of taxes \$(1,177,853,889); iv) payment of interest and debt \$(842,102,040); v) other payments \$(397,346,677).
- (b) The other cash and cash equivalents are mainly composed of the collective portfolios that correspond to regular operations carried out daily by the treasury to these entities, in order to channel the resources from the collection and arrange them for the management of short-term liquidity. of the Company along with the constitution of TIDIS for the payment of taxes. The increase in the first half of 2024 versus 2023 originates mainly from the fact that collective portfolios have greater resources for managing daily operations.

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

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

As of June 30, 2024, the amount of the provision for impairment of cash and cash equivalents is \$26,213.

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The movement of liabilities arising from financing activities as of June 30, 2024 is detailed below, including those movements that represent cash flows and changes that do not represent cash flows.

	Cash flows			Non-cash exchanges				Balance as of June 30, 2024
	Balance as of January 1, 2024	Amounts from	Loan and interest payments	Other amounts	Interest accrued	Lease contracts	MTM Valuation	
Loans and bank obligations	\$6,635,299,682	\$1,160,000,000	(\$1,432,980,438)	\$1,032,991	\$444,862,460	-	-	\$6,808,214,695
Bonuses	2,450,471,339	-	(559,908,375)	53,705	108,197,579	-	-	1,998,814,248
Lease liabilities	221,210,897	-	(31,286,795)	(2,068,499)	13,639,246	25,452,508	-	226,947,357
Derivative instruments	78,183,734	14,320,482	-	-	-	-	(64,711,236)	27,792,980
Total, liabilities from financing activities	\$9,385,165,652	\$1,174,320,482	(\$2,024,175,608)	(\$981,803)	\$566,699,285	\$25,452,508	(\$64,711,236)	\$9,061,769,280

	Cash flows			Non-cash exchanges				Balance as of June 30, 2023
	Balance as of January 1, 2023	Amounts from	Loan and interest payments	Other amounts	Interest accrued	Lease contracts	MTM Valuation	
Loans and bank obligations	\$3,932,280,366	\$1,383,625,000	(\$725,167,590)	\$3,269,814	\$267,186,372	-	-	\$4,861,193,962
Bonuses	3,232,918,315	-	(765,886,219)	44,958	186,970,570	-	-	2,654,047,624
Lease liabilities	227,441,849	-	(26,900,544)	(5,482,747)	13,353,112	14,040,856	-	222,452,526
Derivative instruments	4,615,446	90,471,582	-	(78,456,971)	-	-	88,948,576	105,578,633
Total, liabilities from financing activities	\$7,397,255,976	\$1,474,096,582	(\$1,517,954,353)	(\$80,624,946)	\$467,510,054	\$14,040,856	\$88,948,576	\$7,843,272,745

5. Other financial assets

	As of June 30, 2024		As of December 31, 2023	
	Current	Not current	Current	Not current
Derivative hedging instruments (1)	\$32,057,769	\$25,899,232	\$2,294,698	\$30,057,440
Trusts	19,706,304	-	7,527,351	-
Trusts(2)	19,791,893	-	7,527,508	-
Impairment of trusts*	(85,589)	-	(157)	-
Other assets (3)	3,146,696	-	3,914,696	-
Judicial seizures (4)	1,787,348	-	3,693,358	-
Judicial seizures	1,794,944	-	3,713,944	-
Impairment of judicial seizures*	(7,596)	-	(20,586)	-
Guarantees in energy derivative markets (5)	3,211,245	-	1,989,904	-
Financial investments - unlisted companies or companies that have little liquidity (6)	-	152,536	-	198,656
	\$59,909,362	\$26,051,768	\$19,420,007	\$30,256,096

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

(1) As of June 30, 2024, the Company has established thirty (30) cash flow hedge derivatives and one (1) Interest Swap with active valuation as follows:

Derivative	Underlying	Bank	Risk Factor	Expiration Date	Notional Active	Currency	Fixed Rate	Current	Not Current
forward	Investments/project	Credit Agricole	Cash Flow Hedge	01/31/2025	25,500,000	USD	4,068.45	5,009,134	-
forward	Investments/project	Credit Agricole	Cash Flow Hedge	07/31/2024	25,000,000	USD	3,985.49	4,535,519	-
forward	Investments/project	Citibank Colombia SA	Cash Flow Hedge	05/30/2025	20,000,000	USD	4,101.50	4,504,919	-
forward	Investments/project	Goldman	Cash Flow Hedge	04/30/2025	20,000,000	USD	4,100.80	4,187,024	-
forward	Investments/project	Credit Agricole	Cash Flow Hedge	03/31/2025	20,000,000	USD	4,099.50	3,933,168	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	07/31/2024	9,051,941	USD	3,879.97	2,581,047	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	07/31/2024	5,500,000	USD	3,879.97	1,568,256	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	12/20/2024	17,000,000	USD	4,191.50	1,003,702	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	02/28/2025	16,300,000	USD	4,236.50	878,710	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	01/31/2025	17,000,000	USD	4,228.50	786,006	-
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	06/03/2025	928,387	USD	4,042.23	265,514	-
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	06/03/2025	928,387	USD	4,042.23	265,514	-
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	01/31/2025	848,089	USD	3,982.72	240,326	-
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	01/31/2025	848,089	USD	3,982.72	240,326	-

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forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	03/31/2025	825,504	USD	4,010.65	235,234	-
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	03/31/2025	825,504	USD	4,010.65	235,234	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	08/29/2024	23,533,500	USD	4,175.84	222,375	-
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	04/30/2025	761,087	USD	4,026.86	216,721	-
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	04/30/2025	761,087	USD	4,026.86	216,721	-
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	02/28/2025	702,421	USD	3,996.16	199,927	-
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	02/28/2025	702,421	USD	3,996.16	199,927	-
forward	Investments/project	BNP Paribas	Trading	07/11/2024	640,676	USD	3,868.27	182,771	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	07/31/2024	15,500,000	USD	4,157.74	172,003	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	10/31/2024	315,308	USD	3,931.46	88,945	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	08/29/2024	4,302,915	USD	4,175.84	40,660	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	07/31/2024	844,298	EUR	4,448.35	21,463	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	07/31/2024	1,226,809	USD	4,157.74	13,614	-
forward	Investments/project	BNP Paribas	Cash Flow Hedge	10/31/2024	1,250,000	USD	4,214.44	13,009	-
Swap	Debt Interest Rate Coverage in IBR	Scotiabank Colpatría S.A.	Cash Flow Hedge	05/14/2026	400,000,000,000	COP	IBR 3M	-	25,366,286
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	07/1/2025	934,512	USD	4,056.96	-	266,473
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	07/1/2025	934,512	USD	4,056.96	-	266,473
Total rating								32,057,769	25,899,232

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

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

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

	As of June 30, 2024	As of December 31, 2023
Trust OXI Huila Fiduprevisora	\$7,744,331	\$ -
Trust Tominé Reservoir	4,930,606	5,301,917
Trust OXI Quimbo Fiduprevisora	2,265,502	-
Trust Muña Reservoir	2,250,499	1,476,032
Trust OXI FiduPopular	1,826,386	-
Trust ZOMAC Project	535,962	524,100
Trust OXI Fiduprevisora	238,607	225,459
Total	\$19,791,893	\$7,527,508

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

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

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- (3) As of June 30, 2024 and December 31, 2023, it corresponds to the estimated account receivable for interest from the IBR debt interest rate hedge swap.
- (4) As of December 31, 2023, the Company had \$3,713,944 in judicial deposits as collateral for 33 judicial processes, during the year 2024 there was a refund on 1 process from the Banco de Occidente, for a value of \$1,919,000, which gives rise to a balance as of June 30 of 2024 of \$1,794,944.

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

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

Court Reimbursement

Entity	As of June 30, 2024	As of December 31, 2023
BBVA Colombia S.A.	(16,946,332)	(16,946,332)
Banco de Occidente	(1,919,000)	-
Itaú Corpbanca Colombia S.A.	(2,000,000)	(2,000,000)
Banco de Bogotá S.A.	(786,531)	(786,531)
Bancolombia S.A.	(1,000,000)	(1,000,000)
Scotiabank Colpatría S.A.	(348,707)	(348,707)
Refund subtotal	\$ (23,000,570)	\$ (21,081,570)
Total Net	\$1,794,944	\$3,713,944

- (5) The variation corresponds to the settlement of commercial operations for the financial sale and purchase of energy, carried out in the Derivex market through the commission agent. It mainly includes the value of hedge settlement, valuation, guarantees and their returns.

- (6) Financial investments in unlisted companies are:

Participatory securities in shares	Economic activity	Ordinary shares	% Stake	As of June 30, 2024	As of December 31, 2023
Derivex S.A.	Commercial	51,348	5%	\$142,618	\$192,338
Smaller shares in other companies	Energy			9,918	6,318
Electrificadora del caribe S.A. E.S.P.	Energy	109,353,394	0.22%	-	-
				\$152,536	\$198,656

6. Other non-financial assets

	As of June 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Advances for acquisition of goods (1)	\$73,940,126	\$ -	\$61,549,438	\$ -
Prepaid expenses (2)	31,446,348	-	999,196	-
Employee benefits for loans (3)	3,899,057	34,574,339	2,331,123	35,040,620

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AFRP VAT tax discount (4)	-	181,053,503	-	180,855,434
Other accounts receivable	-	95,092	-	95,092
	\$109,285,531	\$215,722,934	\$64,879,757	\$215,991,146

- (1) The advances correspond mainly to: resources deposited to , Banco Comercial Av Villas \$4,581,607 (\$3,705,714 in 2023), Savino del Bene Colombia S.A.S. \$3,266,511 (\$2,236,827 in 2023) and decrease in advances to other suppliers \$26,139,297 (\$5,244,955 in 2023).
- (2) As of June 30, 2024, it corresponds mainly to prepaid medicine for employees, in the name of the Colsanitas SA Prepaid Medicine Company for \$(30,014,102).
- (3) It corresponds to the recognition of the benefit paid in advance of the loans to employees agreed upon at a zero rate, which is why 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 and amortizing them over the life of the loan.
- (4) As of June 30, 2024 and December 31, 2023, the tax receivable account corresponds to the tax discount for \$181,053,503 and \$180,855,434 respectively; The variation as of June 2024 is mainly due to the decrease in the period compared to 2023, in VAT payments on investment projects.

7. Trade accounts and other accounts receivable, net

	As of June 30, 2024		As of December 31, 2023	
	Current	Not current	Current	Not current
Commercial accounts, gross, (1)	\$ 2,498,596,315	\$ 112,434,019	\$2,549,649,180	\$ 114,555,501
Other accounts receivable, gross, (2)	80,841,742	56,627,282	74,186,723	62,122,616
Total trade accounts and other accounts receivable, gross	2,579,438,057	169,061,301	2,623,835,903	176,678,117
Provision for impairment of commercial accounts (3)	(244,051,682)	(112,369,300)	(220,778,241)	(112,597,117)
Impairment provision for other accounts receivable (3)	(7,644,032)	(10,146,209)	(8,092,644)	(9,946,716)
Total trade accounts and other accounts receivable, net	\$ 2,327,742,343	\$ 46,545,792	\$2,394,965,018	\$ 54,134,284

- 1) To June 30, 2024, accounts receivable from the distribution business for \$1,823,439,440, which correspond mainly to the regulated market customer portfolio for \$1,232,184,952, works for individuals for \$255,695,656, public lighting portfolio for \$97,529,324, regulatory schemes portfolio for \$45,693,994 and infrastructure portfolio for \$12,019,361.

The accounts receivable of the distribution business show a decrease compared to December 2023, which corresponds mainly to the client portfolio of the regulated market for \$(88,056,384) and in the portfolio of regulatory schemes for \$(67,000,677), this is presented by the crossing between the accounts payable to the Ministry of Mines and Energy and the portfolio of subsidies and contributions receivable; and increases in the public lighting portfolio for \$42,141,664, in works for individuals for \$48,694,091 and in the infrastructure portfolio for \$4,081,809.

As of June 30, 2024, accounts receivable from the generation business amount to \$675,156,875, which correspond mainly to clients in the wholesale market, estimated portfolio for \$260,205,178 and invoiced for \$132,169,522, estimated portfolio for the unregulated market for \$196,628. 188 and billed for \$34,705,962, gas for \$6,470,781, ashes for \$18,640, and others for \$4,396,295.

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

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

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

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

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

Additionally, as of June 30, 2024, the other debtors are made up of the account receivable from BIA Energy S.A.S.ESP for \$10,562,038, Ministry of Finance for the payments made by the Company, as a result of the rulings against Betania corresponding to the processes in force on the date of the contract for the purchase and sale of shares in 1997 for \$6,891,981; account receivable from Mapfre Seguros Generales de Colombia SA for \$5,125,982, to Ruitoque SAESP for \$3,511,065, Enertronica Santerno SpA for \$3,277,854, Montajes de Ingeniería S.A.S. for \$3,011,647, Gecelca SAESP for \$2,437,061, Cenerco SA for \$2,011,317, S.A.S. Temporary Union Agreement \$2,202,939 and others for \$29,000,960.

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

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

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

- Collective simplified model

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- Individual simplified model
- Collective general model

The evolution of portfolio impairment is as follows:

Concept	As of June 30, 2024	As of December 31, 2023
Provision for impairment of commercial accounts		
Collective Simplified Model (a)	\$ 206,364,989	\$ 185,299,083
Individual Simplified Model (b)	150,055,993	148,076,275
Total Impairment provision for commercial accounts	356,420,982	333,375,358
Impairment provision for other accounts receivable		
Collective General Model	17,790,241	18,039,360
Total Impairment provision for other accounts receivable	17,790,241	18,039,360
Total	\$ 374,211,223	\$ 351,414,718

For the year 2024, the following variations in deterioration occur:

(a) Collective simplified model:

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

(b) Individual simplified model:

The Individual model portfolio provision corresponds mainly to:

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

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

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

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

Commercial Portfolio	As of June 30, 2024	As of December 31, 2023
Initial Balance	\$ 351,414,718	\$ 306,836,684
Endowments	29,477,042	52,223,202
Uses	(6,680,537)	(7,645,168)
Balance as of June 30	\$ 374,211,223	\$ 351,414,718

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Guarantees granted by debtors:

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

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

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

8. Balances and transactions with related parties

Accounts receivable from related entities:

Related company name	Country of origin	Linked type	Transaction type	As of June 30, 2024	As of December 31, 2023
Enel X Colombia S.A.S. E.S.P.	Colombia	Subordinate (*)	Energy purchase (1)	\$3,144,843	\$2,225,640
Enel X Colombia S.A.S. E.S.P.	Colombia	Subordinate (*)	Intercompany loan (2)	2,219,278	-
Enel X Colombia S.A.S. E.S.P.	Colombia	Subordinate (*)	energy transport	1,217,350	2,638,151
Enel X Colombia S.A.S. E.S.P.	Colombia	Subordinate (*)	Other services	102,453	83,533
Enel Grids S.R.L.	Italy	Other (*)	Expats	1,410,453	1,139,051
Enel S.p.A.	Italy	Matrix	Expats	1,052,420	886,582
Endesa Operaciones y Servicios Comerciales S.L.U.	Spain	Other (*)	Offshore services	839,913	774,425
Enel Green Power S.p.A.	Italy	Other (*)	Expats	765,534	716,076
Fontibón Z.E. S.A.S.	Colombia	Associate	LSA contract	603,563	82,097
Fontibón Z.E. S.A.S.	Colombia	Associate	Maintenance service	294,518	134,754
Atlántico Photovoltaic S.A.S.	Colombia	Subordinate	Reimbursement of expenses	444,731	442,358
Enel Distribución Chile SA	Chili	Other (*)	Control Tower Chile	409,251	377,089
Enel Distribución Chile SA	Chili	Other (*)	Expats	70,621	149,532
Guayepo Solar S.A.S.	Colombia	Subordinate	Reimbursement of expenses	394,702	-
Usme Z.E. S.A.S.	Colombia	Associate	LSA contract	348,293	78,805
Usme Z.E. S.A.S.	Colombia	Associate	maintenance services	185,754	169,980
Usme Z.E. S.A.S.	Colombia	Associate	Equipment supply	-	518,140
Enel Américas S.A.	Chili	Controller	Reimbursement of expenses	299,709	299,709
Enel Américas S.A.	Chili	Controller	Expats	4,087	4,087
Enel Services Mexico S.A.	Mexico	Other (*)	Expats	297,778	514,066
Enel Global Trading SpA	Italy	Other (*)	Expats	280,146	280,146
Endesa Energía S.A.	Spain	Other (*)	Offshore services	277,141	777,503
E-distribution Digital Networks	Spain	Other (*)	Expats	202,688	137,785
Enel Brasil S.A.	Brazil	Other (*)	Expats	186,126	345,583
Enel Trading Argentina S.R.L.	Argentina	Other (*)	Expats	108,062	108,062
Colombia ZE S.A.S.	Colombia	Associate	LSA contract	92,450	11,864
Bogotá ZE S.A.S.	Colombia	Associate	LSA contract	92,440	11,864
Enel North America INC	Colombia	Other (*)	Expats	63,637	30,328
Ceara Energy Company	Brazil	Other (*)	Expats	62,933	62,933
Bogotá Energy Group S.A. E.S.P.	Colombia	Other (**)	Other services	51,119	27,077
Bogotá Energy Group S.A. E.S.P.	Colombia	Other (**)	Christmas lighting	-	672,270
Latamsolar Photovoltaic S.A.S. Foundation	Colombia	Other (*)	Other services	10,814	10,814
Enel Distribución Perú S.A.A.	Peru	Other (*)	Control Tower Peru (3)	-	245,179
Enel Generación Perú S.A.	Peru	Other (*)	Expats (3)	-	98,596
			Total	\$15,532,807	\$14,054,079

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

(**) Compañía Energía Bogotá S.A. E.S.P. is a shareholder of the Company. (see Note 22).

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

- (1) The increase corresponds mainly to the energy sale contract that began on January 1, 2024 to cover the demand of Enel X Colombia S.A.S. ESP, for 12 GWh-m.
- (2) It corresponds to two loans granted by the Company to Enel Annual effective interest of 13.65%, maturity in 365 days and payment of principal at maturity and semiannual interest; The interest accrual in the first half of 2024 is \$119,278.
- (3) On May 9 and June 12, 2024, the sale and purchase of the companies Enel Generación Perú S.A.A. and Enel Distribución Perú S.A.A respectively were finalized; As of these periods, these companies present a change of control and are no longer part of the Enel group.

Accounts payable to related entities

Related company name	Country of origin	Linked type	Transaction type	As of June 30, 2024		As of December 31, 2023	
				Current	Not Current	Current	Not Current
Enel Américas S.A.	Chili	Controller	Dividends (1)	1,036,166,232	-	-	-
Grupo Energía Bogotá S.A. E.S.P.	Colombia	Other (**)	Dividends (1)	768,210,323	-	-	-
Grupo Energía Bogotá S.A. E.S.P.	Colombia	Other (**)	Other services	21,447	-	239	-
Enel Grids S.R.L.	Italy	Other (*)	IT services (2)	34,206,294	-	44,101,114	-
Enel Grids S.R.L.	Italy	Other (*)	Inpatriates	954,490	-	1,350,130	-
Enel Global Services S.R.L.	Italy	Other (*)	IT services (2)	26,098,331	-	21,889,091	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	HH Recharge PUC	8,121,944	-	8,632,566	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	IT services (2)	4,879,915	-	7,459,269	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	Inpatriates	496,344	-	509,151	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	Covid 19 Policies	2,150	-	2,150	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	Technical fee	-	-	1,942,142	-
Enel X S.R.L.	Italy	Other (*)	IT services (2)	5,202,295	-	12,545,675	-
Enel S.p.A.	Italy	Matrix	IT services (2)	4,229,829	-	6,308,331	-
Enel S.p.A.	Italy	Matrix	Inpatriates	704,934	-	1,418,610	-
Enel S.p.A.	Italy	Matrix	Covid 19 Policies	124,412	-	401,909	-
Enel S.p.A.	Italy	Matrix	Guarantees and interests	148,323	-	1,490,187	-
Enel X Way Colombia S.A.S.	Colombia	Other (*)	Capital contributions (3)	3,408,160	-	-	2,905,606
Enel Green Power Chile SA	Chili	Other (*)	HH Recharge PUC	3,002,647	-	5,774,461	-
Enel Global Trading SpA	Italy	Other (*)	IT services (2)	1,442,790	-	1,850,950	-
Enel Italia S.R.L.	Italy	Other (*)	IT services (2)	546,422	-	518,935	-
Enel Green Power España S.L.U.	Spain	Other (*)	Inpatriates	330,874	-	426,784	-
Enel	Colombia	Subordinate	Port Society Sale	218,480	-	218,480	-
Enel Brasil S.A.	Brazil	Other (*)	Inpatriates	169,279	-	410,852	-
Enel Fortuna S.A.	Panama	Other (*)	Advance Guarantee Fee	40,802	-	93,990	-
Enel Chile S.A.	Chili	Other (*)	Inpatriates	30,459	-	101,210	-
Enel Generación Chile S.A.	Chili	Other (*)	Inpatriates	30,309	-	126,965	-
Enel Distribución Chile S.A.A.	Chili	Other (*)	Expats	28,662	-	17,417	-
E-Distribuzione SpA	Italy	Other (*)	Engineering services	10,523	-	9,994	-
Latamsolar Photovoltaic S.A.S. Foundation	Colombia	Subordinate	Capital contributions	8,000	-	8,000	-
Latamsolar Renewable Energies S.A.S.	Colombia	Subordinate	Capital contributions	8,000	-	8,000	-
Latamsolar Photovoltaic Sahagun S.A.S.	Colombia	Subordinate	Capital contributions	8000	-	8,000	-
Guayepo Solar S.A.S.	Colombia	Subordinate	Capital contributions	1,000	-	1,000	-
Montecristo Generator SA	Guatemala	Other (*)	Refund	332	-	306	-
Enel Foundation	Colombia	Other (**)	Donations	-	-	1,180,000	-
Usme Z.E. S.A.S.	Colombia	Subordinate	Advance Chargers	-	11,810,386	-	11,475,464
Fontibón Z.E. S.A.S.	Colombia	Subordinate	Advance Chargers	-	8,729,102	-	8,481,110
Enel Grids S.R.L.	Colombia	Other (*)	Project Advance	-	4,035,049	-	834,068
			Total	\$1,898,852,002	\$24,574,537	\$118,805,908	\$23,696,248

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- (*) Corresponds to companies over which Enel S.p.A. has significant influence or control.
(**) Compañía Energía Bogotá S.A. E.S.P. is a shareholder of the Company (See Note 22).

- (1) Corresponds to the distribution of profits, approved by the General Assembly of Shareholders on March 21, 2024, to Enel Américas S.A. and Grupo de Energía de Bogotá S.A. E.S.P., charged to the net income of 2023 for a total of \$1,804,376,816 being the main shareholders and considered as related parties with 57.34% and 42.52% respectively.
- (2) The decrease corresponds to the net effect of payment of invoices for services in 2023, provisions for IT services from January to June 2024 related to the Digital Worker Transformation, Governance-E4E SAP Renewables, Global CKS-SAP-TAM-SYSTEM, Online projects. Monitoring and Infrastructure, Cyber Security-Digital Enebler Services, Intranet Applications and Global Travel.
- (3) 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.

Effects on results with related entities

Revenue/Company	Transaction Concept	As of June 30, 2024	As of June 30, 2023
Enel X Colombia S.A.S. E.S.P.	Energy sales (1)	18,734,827	5,279,224
Enel X Colombia S.A.S. E.S.P.	Energy transport (1)	7,630,965	2,211,990
Enel X Colombia S.A.S. E.S.P.	Other services	107,913	23,844
Enel X Colombia S.A.S. E.S.P.	Financial income	180,929	5,838
Usme Z.E. S.A.S.	Mandate contract (2)	1,375,862	9,864,934
Usme Z.E. S.A.S.	Financial income (3)	4,571	6,046,853
Fontibón Z.E. S.A.S.	Mandate contract (2)	1,041,513	6,588,122
Fontibón Z.E. S.A.S.	Financial income (3)	18,358	2,921,503
Endesa Operations and Commercial Services S.L.U.	Off-Shore Services	525,202	584,492
Endesa Operations and Commercial Services S.L.U.	Difference in change	35,871	138,349
Grupo Energía Bogotá S.A. E.S.P.	Energy Sale	297,804	364,581
Enel Grids S.R.L.	Expats	271,402	481,146
Enel Grids S.R.L.	Difference in change	-	4,060,532
Enel S.p.A.	Difference in change	-	880,893
Enel S.p.A.	Expats	267,138	339,703
Endesa Energía S.A.	Offshore Services	229,570	194,525
Endesa Energía S.A.	Difference in change	20,657	3,348
Enel Distribución Chile S.A.A.	Expats	71,448	30,914
Enel Distribución Chile S.A.A.	Difference in Exchange	29,467	-
Enel Generación Perú S.A.	Expats	84,944	50,000
Enel Generación Perú S.A.	Difference in change	1,312	2
Enel Green Power S.p.A. Glo	Expats	65,205	50,691
Enel Green Power S.p.A. Glo	Technical Fee	-	1,582,787
Enel Green Power S.p.A. Glo	Difference in change	-	1,048,510
Bogotá ZE S.A.S.	LSA contract	68,156	59,819
Colombia ZE S.A.S.	LSA contract	68,166	59,819
E Distribution Digital Networks	Expats	64,903	-
Enel Fortuna S.A.	Guarantees	58,030	93,844
Enel Fortuna S.A.	Difference in change	-	18,566
Enel Brasil S.A.	Expats	47,806	23,790
Enel North America INC	Expats	33,307	-
Enel Green Power España S.L.U.	Difference in change	30,466	162,054
Enel Services Mexico S.A.	Expats	24,301	114,218
Enel Distribución Perú S.A.	Difference in change	7,920	-
Gridspertise S.R.L.	Difference in change	7,971	93,345
Enel Global Services S.R.L.	Difference in change	-	3,749,030
Guatemala Renewables, S.A.	Difference in change	-	879,340
Enel Green Power Chile S.A.	Difference in change	-	782,930

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Revenue/Company	Transaction Concept	As of June 30, 2024	As of June 30, 2023
Enel X S.R.L.	Difference in change	-	566,707
Generadora de Oeste, Ltda.	Difference in change	-	501,584
Enel Green Power Romania S.R.L.	Difference in change	-	199,267
Renewable Energy Transmitter S.A.	Difference in change	-	184,912
Enel Global Trading S.p.A.	Expats	-	109,128
Enel Global Trading S.p.A.	Difference in change	-	75,993
Central Port Society Cartagena S.A.	Operation and interests	-	79,400
Enel Chile S.A.	Expats	-	73,104
Enel Italia S.R.L.	Difference in Exchange	-	68,953
Tecnoguat S.A.	Difference in change	-	10,855
Energy and Services South America	Difference in change	-	7,975
Enel Iberia S.R.L.	Difference in change	-	1,354
E-Distribuzione S.p.A.	Difference in change	-	1,327
Montecristo Generator S.A.	Difference in change	-	50
Total		\$31,405,984	\$50,670,145

- (1) The increase corresponds mainly to the energy sale contract starting January 1, 2024 to cover the demand of Enel taking into account the growth of this society.
- (2) The decrease corresponds mainly to the completion of the preventive maintenance contract for the chargers at Usme Z.E. S.A.S. and Fontibón Z.E. S.A.S., concessions since March and August 2022, respectively.
- (3) The decrease corresponds mainly to the settlement of interest on the loan granted to Usme Z.E. S.A.S. and Fontibón Z.E. S.A.S., in the months of March and August 2022, for the payment of the fleet of electric buses to BYD Motor Colombia S.A.S., the settlement of these Interest was only carried out for two months in 2023, taking into account that the credit payment was received in the month of February 2023.

Costs and expenses/Company	Transaction concept	As of June 30, 2024	As of June 30, 2023
Enel Grids S.R.L.	IT services (1)	15,668,174	8,697,985
Enel Grids S.R.L.	Inpatriates	959,584	1,046,362
Enel Grids S.R.L.	Difference in change	1,714,330	1,302,531
Enel Global Services S.R.L.	IT services (1)	10,150,371	7,692,299
Enel Global Services S.R.L.	Difference in change	638,548	1,050,849
Enel Green Power S.p.A. Glo	IT services	2,367,038	2,838,654
Enel Green Power S.p.A. Glo	Difference in change	641,900	1,812,493
Enel Green Power S.p.A. Glo	Inpatriates	-	2,150
Enel S.p.A.	Computer Services (1)	1,766,735	3,939,615
Enel S.p.A.	Expats	682,130	1,463,303
Enel S.p.A.	Guarantee and interests	174,127	500,863
Enel S.p.A.	Difference in change	237,014	26,130
Enel Global Trading SpA	IT services	1,167,302	1,288,604
Enel Global Trading SpA	Inpatriates	-	20,796
Enel Global Trading SpA	Difference in change	34,518	32,369
Enel X S.R.L.	IT services	795,875	928,313
Enel X S.R.L.	Difference in change	522,548	202,663
Gridspertise S.R.L.	Engineering services	585,020	2,895,171
Gridspertise S.R.L.	Difference in change	-	117,026
Enel X Way Colombia S.A.S.	VPN Update	448,763	-
Usme Z.E. S.A.S.	VPN Update	334,921	372,987
Enel Green Power Chile SA	Difference in change	257,016	-
Fontibon Z.E. S.A.S.	VPN Update	247,992	276,162
Enel Services Mexico S.A.	Difference in change	240,588	8,853
Enel Brasil S.A.	Expats	141,790	204,528
Grupo Energía Bogotá S.A. E.S.P.	Other Services	129,425	87,017
Enel Distribución Perú S.A.A.	Expats	74,758	-
Enel Distribución Perú S.A.A.	Difference in change	184	-

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Costs and expenses/Company	Transaction concept	As of June 30, 2024	As of June 30, 2023
Enel Chile S.A.	Inpatriates	28,739	86,712
Enel Chile S.A.	Difference in change	729	26,583
Enel Chile S.A.	IT services	-	76,763
Enel Distribución Chile SA	Difference in change	28,662	1,269
Enel Italia S.p.A.	Difference in change	27,494	-
Enel Generación Chile S.A.	Inpatriates	2,564	88,662
Enel Generación Chile S.A.	Difference in change	727	1,802
Endesa Energía S.A.	Difference in change	5,090	64,227
Enel Fortuna S.A.	Guarantees	4,842	8,057
Enel Green Power España S.L.U.	Difference in change	2,932	-
E-Distribuzione S.p.A.	Difference in change	530	-
Montecristo Generator S.A.	Difference in change	27	-
Enel Foundation	Donations (2)	-	1,967,575
Enel Green Power Panama S.A.	Difference in change	-	7,112,036
Central Port Society Cartagena .S.A.	Dispose. Infrastructure	-	893,240
Enel Green Power Romania S.R.L.	Expats	-	472,398
Renewable Energy Transmitter S.A.	Difference in change	-	318,125
Endesa Operations and Commercial Services S.L.U.	Difference in change	-	203,746
Enel Green Power Chile S.A.	Difference in Exchange	-	239,713
Enel Iberia S.R.L.	Inpatriates	-	190,166
Enel X Colombia S.A.S. E.S.P	Other Services	-	4,481
Enel Generación Perú S.A.	Difference in change	-	2
		\$40,082,987	\$48,563,280

(1) The increase corresponds mainly to new computer services, as a result of the rethinking of the local operation, where technical supports are centralized in global contracts. Additionally, the European economic crisis generated a great impact on licensing prices: Digital Worker Transformation, Governance- E4E SAP Renewables, Global CKS-SAP-TAM-SYSTEM, Online Monitoring and Infrastructure, Cyber Security-Digital Enebler Services, Intranet Applications and Global Travel.

(2) For the first half of 2024, donations to the Enel Colombia SA Foundation were not considered.

Board of Directors and key management personnel

Board of Directors

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

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

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

Seat	Principal	Alternate
First	Francesco Bertoli	Monica Cataldo
Second	José Antonio Vargas Lleras	Antonio Crisol Puertas

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Third	Raffaele Enrico Grandi	Diana Marcela Jiménez Rodríguez (*)
Room	Carolina Soto Losada	Rutty Paola Ortiz Jara
Fifth	Juan Ricardo Ortega López	Andrés Baracaldo Sarmiento
Sixth	Jorge Andrés Tabares Ángel	Néstor Raúl Fagua Guauque
Seventh	Astrid Martínez Ortiz	Mario Trujillo Hernandez

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

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

Fees paid to the Board of Directors:

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

Key management personnel

The key management personnel are listed below:

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

The remunerations accrued by the Company's key personnel as of June 30, 2024 and 2023 amount to:

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

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Incentive plans for key management personnel

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

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

9. Inventories, net

	<u>As of June 30, 2024</u>	<u>As of December 31, 2023</u>
Electrical materials and energy accessories, net (1)	\$336,611,412	\$297,948,735
Coal (2)	60,416,519	93,094,667
Transformers (3)	46,518,568	56,681,028
CO2 carbon credits (4)	23,507,127	23,573,288
Non-electrical materials (1)	9,718,207	6,049,392
Other inventories	2,439,197	3,137,279
Fuel Oil (5)	1,876,209	1,975,748
Inventory in transit	-	19,906,311
Total, inventories	\$481,087,239	\$502,366,448

(1) The materials and accessories are composed:

	<u>As of June 30, 2024</u>	<u>As of December 31, 2023</u>
Spare parts and materials (a)	\$349,329,163	\$310,765,574
Provision of materials (b)	(2,999,544)	(6,767,447)
Total, other inventories	346,329,619	\$303,998,127

a) The materials and spare parts correspond to elements that are used in the process of project construction, 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 by the Company for the year 2024; The increase is mainly due to the purchase of materials for substation cells, switches, power equipment, and for lines and networks, elements such as poles, conductors, protections, reclosers and telecontrol equipment; These elements are required according to business demand.

b) As of June 30, 2024, use was made of the provision established for the 2024 period for \$3,767,903, corresponding to the write-off of obsolete material in the distribution segment.

- (2) Coal (Termozipa Plant): as of June 30, 2024 and with respect to December 31, 2023, the volume of coal inventory was reduced, due to the higher dispatch/consumption of the Plant during the first half of the year, due to the development of the Niño Phenomenon in the country and, subsequently, to the generations of security required by the electrical area of influence of the Central associated with the remodeling of said networks.
- (3) Transformers correspond to elements that are required within the replacement, repair and/or maintenance process of substations, high, medium and low voltage distribution networks and public lighting networks, in accordance with the contingencies presented and the maintenance plan. and investments defined by the Company for the year 2024.
- (4) As of June 30, 2024, CO2 carbon credits have been recognized, whose fair value is \$78,330,801 and book value \$23,507,127, as follows:

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

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

10. Assets held for sale

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

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

11. Income tax assets

The income tax asset is presented below:

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

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

12. Investments in subsidiaries, joint ventures and associates

The interests that the Company has in subsidiaries are recorded following the equity method in accordance with the defined policy.

The following is the detail of the investments:

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Participatory Titles in Shares	Economic Activity	Relationship	Ordinary shares(*)	% Stake(*)	As of June 30, 2024	As of December 31, 2023
Renovables de Guatemala S.A.	Public Services	Subsidiary	19,244,655	99.9999%	\$ 1,482,790,497	\$ 1,364,429,147
Enel Panama CAM S.R.L. (1)	Public Services	Subsidiary	3,000	99.9667%	1,328,454,696	1,184,933,111
Enel Costa Rica CAM S.A. (2)	Public Services	Subsidiary	27,500,000	100.0000%	227,411,023	223,824,533
Generadora de Oeste Ltda.	Public Services	Subsidiary	16,099,080	99.0000%	186,489,827	156,857,240
Montecristo Generator S.A.	Public Services	Subsidiary	381,995	99.9987%	111,348,044	99,788,852
Tecnoguat S.A.	Public Services	Subsidiary	23,211	75.0000%	56,680,897	55,751,304
Colombia ZE S.A.S. (3)	Services	Associate	5,186,737	20.0000%	31,851,777	35,991,820
Enel Guatemala S.A. (4)	Public Services	Subsidiary	672,079	99.9900%	13,048,152	7,700,777
Enel X Colombia S.A.S.ESP (5)	Investment	Subsidiary	50,368	100.0000%	12,367,219	11,253,701
Crédito Facil Codensa S.A. (6)	Investment	Associate	15,678	48.9938%	9,807,011	10,054,168
Enel Renovable S.R.L.	Public Services	Subsidiary	1	0.9901%	9,730,939	8,693,990
Enel X Way Colombia S.A.S. (7)	Services	Associate	6,014	40.0000%	6,076,830	5,514,141
S.A.S. District Transport Operator (8)	Investment	Associate	12,500	20.0000%	3,311,025	3,180,589
Investment Impairment						
Enel Costa Rica S.A. (9)					(132,637,177)	(132,637,177)
					\$ 3,346,730,760	\$ 3,035,336,196

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

- (1) Enel Panamá CAM S.R.L.: The Group's main activity consists of operating and developing hydroelectric, photovoltaic and renewable energy generation plants. The total installed capacity of the Group is 460.70 MW Dc.

The Group is made up of six (6) companies incorporated in accordance with the laws of the Republic of Panama, the Group operates one (1) hydroelectric generation plant and eleven (11) photovoltaic generation plants as of June 30, 2024.

The subsidiary companies are detailed below:

- Enel Fortuna, S.A.
- Enel Renovable S.R.L.
- Jaguito Solar 10MW, S.A.
- Generadora Solar Austral, S.A.
- Generadora Solar de Occidente S.A.
- Generadora Solar El Puerto, S.A.

- (2) Enel Costa Rica CAM S.A. is a public limited company established in accordance with Costa Rican laws as a service company in the electrical sector for commercial purposes. It is of Costa Rican origin and has its domicile and main offices in San José. The corporate term of the legal entity is for 99 years, beginning on September 11, 1991, ending on September 11, 2090. This duration can be extended by agreement of the Shareholders' Assembly.

The Company's corporate purpose is the design, marketing and construction of systems for the conservation of electrical energy in all types of public or private buildings, energy production for commercial, industrial and agricultural purposes, and all types of commerce related to the above.

The Company has the following companies as subsidiaries at the country level:

- P.H. Chucás S.A.
- P.H. Don Pedro S.A.
- P.H. Rio Volcán S.A.

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- (3) According to minutes No. 10 of the extraordinary Assembly meeting of the sole shareholder Colombia ZE S.A.S. of July 19, 2022, shares held by Bogotá ZE S.A.S. were transferred to Colombia ZE S.A.S. for \$31,724,801.

On February 2, 2023, DigitalBridge Group Inc. acquired the company AMPCI Ebus Colombia Holding S.A.S., renaming this business unit InfraBridge.

The sale of the shares of Colombia ZE S.A.S. to InfraBridge (formerly AMPCI Ebus Development) was developed under the Project Finance modality, which consists of two stages: The first concluded on February 3, 2023 with the closing of a financing of long term with IDB and BNP Paribas banks.

On April 21, 2023, the second stage of the Project Finance began, with the payment made by InfraBidge in the amount of \$31,498,781 corresponding to the 80% participation of the Colombian ZE S.A.S. Company.

- (4) Enel Guatemala SA is a commercial corporation incorporated in accordance with Guatemalan laws. The company is of Guatemalan origin and is domiciled in Guatemala City.

The term of duration is indefinite.

The Company was established by public deed No. 23 authorized on November 4, 1999 by Notary Ana Beatriz Ponce Rivera of Ibagüen, and registered in the Commercial Registry under Registry number 42426, folio 55, book 136 of Companies dated 15 November 1999 and its main purpose is to market, buy and sell blocks of electrical energy as an intermediary.

The company has the following companies as subsidiaries at the country level:

- Generadora de Occidente Limitada.
- Tecnoguat S.A.
- Generadora Montecristo S.A.
- Renovables de Guatemala S.A.

- (5) Enel X Colombia S.A.S. E.S.P. is a simplified joint stock company whose purpose is to invest in residential public energy services, especially the acquisition of shares in any public service company whose main purpose is residential public electric energy service. Its business strategies include participating in the process of sale of shares approved by the national government of the electric companies.

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

- (7) Enel X Way Colombia S.A.S. It is a simplified joint stock company that has as its purpose to carry out any act related to the purchase, sale, acquisition in any capacity, import and export, management, administration and marketing of the charging infrastructure. It is considered an associated investment of the Company because the participation is 40.00% and has significant influence.

- (8) Operadora Distrital de Transporte S.A.S. "La Rolita", is a company whose main corporate purpose is the provision of public mass transportation service in Bogotá and its area of influence; The Company has a 20% stake in the shares of this company, registered in February 2023 with the Chamber of Commerce.

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- (9) It corresponds to the deterioration of the investment that Enel Costa Rica CAM S.A. had, in Energía Global Operaciones SA, for \$101,108,667, taking into account the accumulated losses that said entity had been carrying and for Chucas SA there was a deterioration of the investment, associated with the indicators of impairment of the assets in concession of said entity for \$31,528,510.

Taking into account the transfer made of the shares held by Enel Colombia S.A. E.S.P. in the company Chucas PH SA, to the company Enel Costa Rica CAM SA, the deterioration of this company is included in this transfer.

Information corresponding to the subsidiaries of Enel Colombia S.A. E.S.P.:

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

Colombia Companies:

Intermediate statement of financial position:

	Current assets	Non-current asset	Total Assets	Current liabilities	Non-current liabilities	Equity	Total Liabilities and Equity
Enel X Colombia S.A.S. E.S.P.	\$18,861,189	\$8,264,570	\$27,125,759	\$14,756,137	\$2,403	\$12,367,219	\$27,125,759

Intermediate Results Statement

	Income	Costs and Expenses	Financial Result	Corporate and deferred taxes	Profit (loss) for the period
Enel X Colombia S.A.S. E.S.P.	\$55,044,732	\$(52,738,419)	\$(290,562)	\$(902,236)	\$1,113,515

Central American Companies:

Intermediate statement of financial position:

	Current Asset	Non-Current Asset	Total Assets	Current liabilities	Non-current liabilities	Equity	Total Liabilities and Equity
Guatemala Renewables, SA	\$229,095,752	\$1,259,152,110	\$1,488,247,862	\$5,170,704	\$285,178	\$1,482,791,980	\$1,488,247,862
Enel Panama CAM S.R.L.	500,369,669	1,138,607,426	1,638,977,095	300,533,102	113,131,147	1,225,312,846	1,638,977,095
Enel Costa Rica CAM SA	20,634,308	77,096,937	97,731,245	2,675,860	281,539	94,773,846	97,731,245
Generadora de Oeste Ltda.	58,897,028	144,961,841	203,858,869	2,929,899	12,555,407	188,373,563	203,858,869
Generadora Montecristo, SA	283,924,633	82,448,599	366,373,232	216,352,214	38,671,526	111,349,492	366,373,232
Tecnoguat, SA	9,882,308	67,931,346	77,813,654	2,239,125	-	75,574,529	77,813,654
Enel Guatemala S.A.	48,850,177	22,075,989	70,926,166	47,202,516	10,674,193	13,049,457	70,926,166
Enel Renewable S.R.L.	27,831,634	326,654,950	354,486,584	200,864,926	48,075,531	105,546,127	354,486,584

Intermediate Results Statement

	Income	Costs and Expenses	Financial Result	Result in Asset Sale	Corporate and deferred taxes	Profit (loss) for the period
Guatemala Renewables, SA	\$46,920,086	\$(42,392,586)	\$53,321	85,036	\$(2,846,203)	\$1,819,654
Enel Panama CAM S.R.L.	285,541,295	(207,019,234)	(12,757,607)	-	(25,069,621)	40,694,833
Enel Costa Rica CAM SA	36,341,689	(32,738,522)	(7,607,163)	-	180,666	(3,823,330)
Generadora de Oeste Ltda.	31,341,903	(13,617,665)	(364,621)	1,467	(1,834,091)	15,526,993
Generadora Montecristo, SA	4,415,453	(3,009,337)	1,715,613	31,573	(305,891)	2,847,411
Tecnoguat, SA	6,467,571	(10,781,725)	3,832	9,921	(563,539)	(4,863,940)
Enel Guatemala SA	105,771,278	(100,925,244)	(249,581)	3,405	(18,616)	4,581,242

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Enel Renewable S.R.L.	25,515,604	(15,381,780)	(6,417,332)	-	(2,201,192)	1,515,300
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The financial information as of December 31, 2023 for the statement of financial position and as of June 30, 2023 for the income statement of the companies in which the Company has direct participation is as follows:

Colombia Companies:

Statement of Financial Position:

	Current assets	Non-current asset	Total Assets	Current liabilities	Non-current liabilities	Equity	Total Liabilities and Equity
Enel X Colombia S.A.S. E.S.P.	\$18,368,731	\$7,549,663	\$25,918,394	\$14,655,585	\$9,108	\$11,253,701	\$25,918,394

Intermediate Results Statement

	Income	Costs and Expenses	Financial Result	Result from other investments	Corporate and deferred taxes	Profit (loss) for the period
Enel X Colombia S.A.S. E.S.P.	\$15,926,385	\$(18,788,352)	\$19,320	\$ -	\$886,630	\$(1,956,017)
Sociedad Portuaria Central Cartagena S.A.	1,039,924	(280,788)	14,399	-	(192,821)	580,714

Central American Companies:

Statement of Financial Position:

	Current Asset	Non-Current Asset	Total Assets	Current liabilities	Non-current liabilities	Equity	Total Liabilities and Equity
Renovables de Guatemala, S.A.	\$208,845,785	\$1,169,908,831	\$1,378,754,616	\$14,324,105	\$ -	\$1,364,430,511	\$1,378,754,616
Enel Panama CAM S.R.L.	446,419,519	1,059,104,051	1,505,523,570	297,767,983	117,849,864	1,089,905,723	1,505,523,570
Enel Costa Rica CAM SA	19,691,506	74,451,879	94,143,385	2,705,249	250,780	91,187,356	94,143,385
Generadora de Oeste Ltda.	43,508,679	134,149,641	177,658,320	7,534,662	11,682,001	158,441,657	177,658,320
Generadora Montecristo, SA	237,791,534	76,880,216	314,671,750	179,149,702	35,731,899	99,790,149	314,671,750
Tecnoguat, SA	14,948,199	63,114,860	78,063,059	3,727,987	-	74,335,072	78,063,059
Enel Guatemala SA	49,077,261	21,418,353	70,495,614	51,983,153	10,810,914	7,701,547	70,495,614
Enel Renewable S.R.L.	16,316,320	235,956,031	252,272,351	173,484,291	8,780,755	70,007,305	252,272,351

Intermediate Results Statement:

	Income	Costs and Expenses	Financial Result	Result in Asset Sale	Corporate and deferred taxes	Profit (loss) for the period
Guatemala Renewables, SA	\$86,445,980	\$(77,762,191)	\$10,466	\$ -	\$(6,474,513)	\$2,219,742
Enel Panama CAM S.R.L.	303,446,240	(196,172,996)	(30,362,676)	-	(36,810,057)	40,100,511
Enel Costa Rica CAM SA	23,565,713	(57,219,860)	(167,872,591)	8,782	1,080,761	(200,437,195)
Generadora de Oeste Ltda.	29,708,735	(14,901,396)	(489,083)	-	(2,115,535)	12,202,721
Generadora Montecristo, SA	5,334,905	(3,801,815)	2,629,949	-	(447,489)	3,715,550
Tecnoguat, SA	8,262,192	(6,780,248)	23,015	-	(596,503)	908,456
Enel Guatemala SA	152,876,900	(153,133,940)	(296,650)	1	(294,179)	(847,868)
Enel Renewable S.R.L.	31,296,536	(15,025,755)	(7,297,445)	-	(2,379,457)	6,593,879
Renewable Energy Transmitter, SA (*)	2,666,730	(992,752)	13,493	.	(189,152)	1,498,319
Tole Solar Generator, S.R.L. (*)	-	(1,414)	-	-	-	(1,414)
P.H. Chucás S.A. (**)	22,415,947	(60,910,202)	(274,618,621)	-	-	(313,112,876)

(*) Recognition in the investment result as of February 2023 in Transmisora de Energía Renovable, SA before the reclassification of held for sale and Generadora Solar Tole, S.R.L. before the Merger process with Enel Renewable S.R.L.

(**) In the month of June 2023, the shares held by the Company in the company PH Chucas SA were transferred to Enel Costa Rica CAM SA; In this way, there is no longer any direct participation in the company PH Chucas SA.

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Information corresponding to the associates of Enel Colombia S.A. E.S.P.:

The financial information as of June 30, 2024 of the associates is as follows:

	Total Assets	Total Liabilities	Equity	Total Liabilities and Equity	Profit/Loss for the period
Colombia ZE S.A.S.	\$159,766,315	\$507,430	\$159,258,885	\$159,766,315	\$(18,640,982)
Easy Credit Codensa SA (Financing Company)	20,193,269	176,429	20,016,840	20,193,269	(504,468)
Enel X Way Colombia S.A.S.	15,247,849	55,774	15,192,075	15,247,849	1,270,802
S.A.S. District Transport Operator	27,867,967	11,312,844	16,555,123	27,867,967	652,180

The financial information as of December 31, 2023 for the statement of financial position and as of June 30, 2023 for the income statement of the associates is as follows:

	Total Assets	Total Liabilities	Equity	Total Liabilities and Equity	Profit/Loss for the period
Colombia ZE S.A.S.	\$180,209,041	\$249,941	\$179,959,100	\$180,209,041	\$(2,843,176)
Easy Credit Codensa SA (Financing Company)	20,545,153	23,846	20,521,307	20,545,153	(897,467)
Enel X Way Colombia S.A.S.	13,833,424	48,072	13,785,352	13,833,424	(110,159)
S.A.S. District Transport Operator	22,562,897	6,659,954	15,902,943	22,562,897	5,446,703

The detail of the effect on results of the Company's investments updated by the equity method is as follows:

Colombia Companies:

Effect on results of equity participation method	Income/Expense	
	Six-month period from January 1 to June 30, 2024	period of six-months from January 1 to June 30, 2023
Enel X Colombia S.A.S.	\$ 1,113,515	\$ (1,956,017)
Enel X Way Colombia S.A.S.	508,321	(44,064)
S.A.S. District Transport Operator	130,436	1,089,341
Cartagena Port Society SA(*)	-	580,227
Easy Credit Codensa SA(Financing company)	(247,158)	(439,703)
Colombia ZE S.A.S.	(3,728,196)	(568,635)
Total	\$ (2,223,082)	\$ (1,338,851)

Effect on results of equity participation method	Income/Expense	
	Three-month period from April 1 to June 30, 2024	period of three-months from April 1 to June 30, 2023
Operadora Distrital de Transporte S.A.S.	\$ 786,910	\$ 616,306
Enel X Colombia S.A.S. E.S.P.	657,826	(1,383,220)
Enel X Way Colombia S.A.S.	486,834	(44,064)
Sociedad Portuaria Cartagena S.A.	-	266,293
Crédito Fácil Codensa S.A. (Compañía de financiamiento)	(177)	(270,047)
Colombia ZE S.A.S.	(605,749)	6,471,757
Total	\$ 1,325,644	\$ 5,657,025

(*) Recognition in the result of the investment in Sociedad Portuaria Central Cartagena SA before the reclassification as held for sale, which materialized on November 30, 2023.

Central American Companies:

Effect on results of equity participation method	Income/Expense	
	Six-month period from January 1 to June 30, 2024	Six-month period from January 1 to June 31, 2023
Enel Panama CAM S.R.L.	\$ 40,681,282	\$ 40,087,158
Generadora de Oeste, Ltda.	15,371,723	12,080,694
Enel Guatemala S.A.	4,580,784	(847,783)
Generadora Montecristo, S.A.	2,847,374	3,715,502
Renovables de Guatemala, S.A.	1,819,652	2,219,740
Enel Renewable S.R.L.	15,003	65,286
Transmisora de Energía Renovable, S.A (*)	-	1,498,288

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Effect on results of equity participation method	Income/Expense	
	Six-month period from January 1 to June 30, 2024	Six-month period from January 1 to June 31, 2023
Llano Sanchez Power One, SA (*)	-	(3)
Generadora Solar Tole, S.R.L. (*)	-	(14)
P.H. Chucás S.A. (*)	-	(4,696,711)
Tecnoguat, SA	(3,647,955)	681,342
Enel Costa Rica CAM S.A. (**)	(3,823,330)	(314,080,556)
Total	\$ 57,844,533	\$ (259,277,057)

Effect on results of equity participation method	Income/Expense	
	Three-month period from April 1 to June 30, 2024	Three-month period from April 1 to June 30, 2023
Generadora de Oeste, Ltda.	\$ 8,207,370	\$ 6,401,039
Enel Guatemala SA	4,760,651	2,988,124
Generadora Montecristo, SA	747,107	943,408
Llano Sanchez Power One, SA	-	(3)
P.H. Chucás S.A.	-	(1,844,040)
Enel Renovable S.R.L.	(1,602)	20,367
Enel Costa Rica CAM S.A. (**)	(129,325)	(306,597,217)
Tecnoguat, SA	(2,235,654)	(180,734)
Guatemala Renovables, SA	(3,025,740)	(8,260,440)
Enel Panama CAM S.R.L.	(4,498,689)	7,697,809
Total	\$ 3,824,118	\$ (298,831,687)

(*) Recognition in the results of the equity participation method of the investment as of February 2023 in Transmisora de Energía Renovable, SA before the reclassification of held for sale, which materialized in 2023; in P.H. Chucás S.A. before the transfer of shares by the Company to Enel Costa Rica CAM S.A. and in Generadora Solar Tole, S.R.L. and Llano Sanchez Power One, SA before the Merger process with Enel Renovable S.R.L.

(**) The variation is presented by the loss of 71,362,025USD in June 2023 in the company P.H. Chucás S.A. due to a fine, which is reflected in Enel Costa Rica CAM S.A. due to the participation it has in that company.

13. Intangible assets other than goodwill, net

Intangible Assets	As of June 30, 2024	As of June 30, 2023
Rights and easements (1)	\$94,878,045	\$90,083,310
Development costs	27,683,376	27,568,973
Licenses	1,955,612	2,598,794
Computer programs (2)	330,007,237	332,526,841
Constructions and progress of works (3)	264,794,117	334,272,114
Intangible assets, net	\$719,318,387	\$787,050,032
<i>Cost</i>		
Rights and Easements (1)	\$170,526,820	\$163,303,223
Development costs	62,963,132	62,528,219
Licenses	90,005,931	89,375,103
Computer Programs (2)	931,980,004	849,662,062
Constructions and progress of works (3)	264,794,117	334,272,114
Other intangible resources	3,869,414	3,869,414
Intangible Assets, Gross	\$1,524,139,418	\$1,503,010,135
<i>Amortization</i>		
Rights and Easements (1)	\$ (75,648,775)	\$ (73,219,913)
Development costs	(35,279,756)	(34,959,246)
Licenses	(88,050,319)	(86,776,309)
Computer Programs (2)	(601,972,767)	(517,135,221)
Other Identifiable Intangible Assets	(3,869,414)	(3,869,414)
Accumulated Amortization of Intangible Assets	\$ (804,821,031)	\$ (715,960,103)

(1) Within the rights, the expenditures to obtain the usufruct of the greatest flow of useful water, coming from

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the Chingaza and Río Blanco projects for the production of the Pagua Central, are presented as intangible. Amortization is recognized by the straight-line method in a period 50 years old; The easements correspond to the renewable projects (Guayepo, La Loma, Fundación and El Paso extension).

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

Likewise, the legal stability bonus for the El Quimbo project is classified in this category; this bonus has a useful life of 20 years in accordance with the validity of the tax benefits.

- (2) The variation corresponds in the first half of 2024, to software associated with the following projects: centralized service systems to guarantee the efficiency and effectiveness of all activities and projects related to GDS support platforms and applications (CRM, IC talend , loxal S&S, enel flex) \$1,454,899, projects related to SAP ERP platforms \$494,121; Evolutionary ERP \$224,762, licenses and other programs \$345,822.
- (3) The constructions and progress of works are made up of the executions and acquisitions of the projects listed below:

Project	As of June 30, 2024	As of December 31, 2023
Obligaciones ambientales impuestas por la CAR -Cadena Río Bogotá	92,720,737	92,226,429
Bd - solar - Atlántico PV	44,887,946	19,640,861
Bd - Chinú-Sahagun	28,223,650	34,032,123
Bd - solar - Guayepo	16,816,987	20,220,111
Bd -Valledupar-Chemesky-windpeshi	15,849,861	13,915,312
Otros software corporativos y comerciales de proyectos ICT	15,677,251	13,332,087
Smart Meter y Smart Tracking	8,003,947	15,148,809
Proyecto Billing Faro	7,552,192	19,839,064
Nuevos desarrollos Digital Hub	6,182,741	30,090,392
Maintenance remote control	5,304,988	965,473
Plan Data	3,904,260	9,871,506
Desarrollo de nuevas soluciones	3,803,200	934,162
Liquidadores CFC, project y NewCo	3,629,199	6,530,196
Bd - wind Tumawind	3,000,417	483,553
Cybersecurity	2,597,385	5,322,080
Salesforce	2,364,214	5,494,897
Arora-Complex project advanced mon.	2,335,805	4,203,451
Proyectos market GDS	1,443,116	11,780,731
Sistemas de servicio centralizado para garantizar la eficiencia y la eficacia de todas las actividades y proyectos relacionados con las plataformas ERP	494,305	4,299,032
Foundation layer –GR&3DM	1916	6,929,030
Resource allocation optimization	-	4,093,499
Bd- solar- El Paso Extension	-	4,090,591
Network analysis tool	-	3,542,093
Otros proyectos corporativos y comerciales - ICT y renovables	-	3,389,407
Desarrollo herramienta de captura de datos para cálculo de margen de contribución)	-	2,567,710
Global Fonto office	-	1,033,100
CROSS Nuevos desarrollos de tecnologías cruzadas	-	166,212
BD - solar - Fundación y La Loma	-	130,203
Total Constructions in Progress	\$264,794,117	\$334,272,114

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

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	Development Costs	Rights and Easements	Licenses	Computer Programs	Construction and progress of works	Intangible Assets
Beginning Balance 12/31/22	37,254,821	94,720,232	5,961,305	300,554,189	352,264,644	790,755,191
Movements in intangible assets 2023						
Additions	-	-	-	-	141,858,476	141,858,476
Transfers	772,809	(13,887)	677,762	158,393,196	(159,829,880)	-
Amortization	(561,842)	(4,623,035)	(4,040,273)	(126,420,544)	-	(135,645,694)
Withdrawals	(9,896,815)	-	-	-	(21,126)	(9,917,941)
Total movements in identifiable intangible assets	(9,685,848)	(4,636,922)	(3,362,511)	31,972,652	(17,992,530)	(3,705,159)
Final Balance 12/31/2023	\$27,568,973	\$90,083,310	\$2,598,794	\$332,526,841	\$334,272,114	\$787,050,032
Movements in intangible assets 2024						
Additions (*)	-	7,106,137	-	-	19,817,554	26,923,691
Transfers	434,913	-	630,828	82,317,941	(83,383,682)	-
Amortization	(320,510)	(2,311,402)	(1,274,010)	(84,837,545)	-	(88,743,467)
Other Decrements (**)	-	-	-*	-	(5,911,869)	(5,911,869)
Total movements in identifiable intangible assets	114,403	4,794,735	(643,182)	(2,519,604)	(69,477,997)	(67,731,645)
Final Balance 06/30/2024	27,683,376	94,878,045	1,955,612	330,007,237	264,794,117	719,318,387

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

Main projects	From January 1 to June 30, 2024
Asistencias E-home	4,972,181
Proyectos COM Y evolutivos de negocio	3,702,972
Licencias y desarrollos Salesforce	3,162,403
Proyecto Atlántico	2,437,111
Proyecto Local System Colombia	1,566,918
Proyecto Cyber security	1,252,128
Desarrollos y evolutivos menores	1,218,902
Proyecto Guayepo	1,178,334
Asistencias E-home	7,432,742
Total	26,923,691

(**) As of June 30, 2024, other decreases were recorded corresponding to the following projects:

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

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

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

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

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

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Average years of estimated useful life		
Concept	2024	2023
Rights and servitude	30	30
Development costs	6	6
Licenses	3	3
Computer Programs	2	3

14. Property, plant and equipment, net

	As of June 30, 2024	As of December 31, 2023
Plants and equipment	\$ 14,694,204,833	\$ 14,221,773,822
Hydroelectric generation plants	6,621,820,148	6,687,448,856
Substations, facilities and distribution networks	6,542,826,182	6,173,638,662
Renewable	936,195,856	744,904,032
Thermoelectric generation plants	593,362,647	615,782,272
Construction in progress (1) (*)	2,402,336,580	2,629,913,172
Buildings	1,119,995,422	931,837,574
Land	492,078,790	482,222,477
Financial leases	227,428,802	223,105,663
Assets for use IFRS 16	227,428,802	223,105,663
Land	125,764,107	120,173,194
Buildings	95,342,498	93,165,498
Fixed and other installations (Means of transportation)	6,322,197	9,766,971
Fixed installations and others	70,817,605	60,840,961
Other facilities	64,135,301	53,997,550
Fixed installations and accessories	6,682,304	6,843,411
Property, plant and equipment, net	\$ 19,006,862,032	\$ 18,549,693,669
Cost		
Plants and equipment	25,071,620,431	24,285,315,178
Hydroelectric generation plants	10,352,576,461	10,337,931,127
Substations, facilities, and distribution networks	12,631,727,314	12,066,229,731
Renewable	1,001,668,166	796,363,997
Thermoelectric generation plants	1,085,648,490	1,084,790,323
Construction in progress	2,402,336,580	2,629,913,172
Buildings	1,274,380,366	1,070,633,018
Land	492,078,790	482,222,477
Financial leases	305,475,698	290,157,561
Fixed installations and others	839,602	839,602
Assets for use IFRS 16	304,636,096	289,317,959
Land	146,051,377	139,443,530
Buildings	107,534,204	101,582,000
Fixed and other installations (Means of transportation)	51,050,515	48,292,429
Fixed installations accessories and others	290,060,448	272,184,438
Other facilities	260,596,029	243,463,592
Fixed installations and accessories	29,464,419	28,720,846
Property, plant and equipment, gross	\$ 29,835,952,313	\$ 29,030,425,844
Depreciation and impairment of property, plant and equipment		
Plants and equipment (**)	(10,377,415,598)	(10,063,541,356)
Hydroelectric generation plants	(3,730,756,313)	(3,650,482,271)
Substations, facilities and distribution networks	(6,088,901,132)	(5,892,591,069)
Renewable	(65,472,310)	(51,459,965)
Thermoelectric generation plants	(492,285,843)	(469,008,051)
Buildings	(154,384,944)	(138,795,444)
Financial leases	(78,046,896)	(67,051,898)
Fixed installations and others	(839,602)	(839,602)
Assets for use IFRS 16	(77,207,294)	(66,212,296)
Land	(20,287,270)	(19,270,336)
Buildings	(12,191,706)	(8,416,502)
Fixed and other installations (Means of transportation)	(44,728,318)	(38,525,458)
Fixed installations, accessories and others	(219,242,843)	(211,343,477)
Other facilities	(196,460,728)	(189,466,042)

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	As of June 30, 2024	As of December 31, 2023
Fixed installations and accessories	(22,782,115)	(21,877,435)
Depreciation and accumulated impairment	\$ (10,829,090,281)	\$ (10,480,732,175)

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

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

(1) Corresponds to the investments and advances made by the Company as of June 30, 2024:

Main projects	As of June 30, 2024
Proyectos de energía renovable:	
Solar Guayepo	\$ 1,045,848,243
Solar La Loma	36,280,486
Solar El Paso	30,507,979
Solar Fundación	25,617,144
Líneas, redes y subestaciones	1,031,897,155
Mejoras, reposiciones y modernizaciones efectuadas en las centrales de generación	146,899,102
Otros proyectos de inversión en centrales de generación, renovables y distribución	43,122,866
Iluminación pública	42,163,605
Total	\$ 2,402,336,580

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

	Plants and Equipment							
	Construction in Progress	Land	Buildings	Hydroelectric, thermoelectric and renewable Generation Plants	Substations, Facilities and Distribution Networks	Fixed installations, accessories and others	Financial Leases	Property, Plant and Equipment
Beginning balance as of January 1, 2023	\$3,531,082,403	\$424,059,853	\$411,709,705	\$7,603,044,006	\$5,515,002,570	\$55,632,259	\$226,251,492	\$17,766,782,288
Additions	2,610,871,822	-	-	-	687,630	-	29,947,329	2,641,506,781
Transfers	(2,376,375,631)	63,496,375	541,626,966	684,738,642	1,062,569,622	23,944,026	-	-
Withdrawals	-	(860,050)	(2,803)	(276,367)	(9,077,269)	(19,225)	(9,567,651)	(19,803,365)
Depreciation expense	-	-	(18,322,278)	(234,616,798)	(395,543,891)	(18,986,985)	(23,525,507)	(690,995,459)
Other increases (decrements)	16,324,710	-	-	(136,625,975)	-	563,871	-	(119,737,394)
Movements of assets held for sale	-	-	-	-	-	-	-	-
Windpeshi	(405,210,273)	-	-	-	-	-	-	(405,210,273)
Central Cartagena Movements	-	(4,473,701)	(3,174,016)	(10,493,876)	-	(292,985)	-	(18,434,578)
(Impairment) Recovery of property, plant and equipment	(746,779,859)	-	-	142,365,528	-	-	-	(604,414,331)
Total movements	(901,169,231)	58,162,624	520,127,869	445,091,154	658,636,092	5,208,702	(3,145,829)	782,911,381
Final balance December 31, 2023	\$2,629,913,172	\$482,222,477	\$931,837,574	\$8,048,135,160	\$6,173,638,662	\$60,840,961	\$223,105,663	\$18,549,693,669
Additions (a)	835,203,960	-	701,738	-	2,236,530	-	16,857,788	855,000,016
Transfers(b)	(1,051,682,888)	17,083,540	203,045,610	239,556,209	572,046,122	19,951,407	-	-
Withdrawals (c)	-	(3,629)	-	(58,650)	(2,299,338)	-	(72,400)	(2,434,017)
Depreciation expense	-	-	(15,589,500)	(117,652,523)	(202,795,794)	(10,062,373)	(11,752,805)	(357,852,995)
Other increases (decrements) (d)	(11,097,664)	(7,223,598)	-	(18,601,545)	-	87,610	(709,444)	(37,544,641)
Total movements	(227,576,592)	9,856,313	188,157,848	103,243,491	369,187,520	9,976,644	4,323,139	457,168,363
Final balance June 30, 2024	\$2,402,336,580	\$492,078,790	\$1,119,995,422	\$8,151,378,651	\$6,542,826,182	\$70,817,605	\$227,428,802	\$19,006,862,032

(a) As of June 30, 2024, additions to property, plant and equipment correspond to investments made on renewable energy projects; improvements, replacements and modernizations in generation plants and networks, substations and public lighting; Below is the detail:

Central	Main projects	From January 1 to June 30, 2024
Lines and networks	Adaptation, modernization and expansion of high, medium and low voltage networks and lines and distribution transformers.	\$ 383,829,551
Solar Guayepo	Guarantees, easements, technical maintenance services and advances for the development of projects	192,124,099
Substations and Transformation centers	Adaptation, expansion, modernization and construction of AT/AT, AT/MT and MT/MT substations.	173,724,468

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Central	Main projects	From January 1 to June 30, 2024
CH-Guavio	Recovery lighting and ventilation systems, topography; recovery of pipelines, turbine system, dam instrumentation, recovery of central structures, recovery of transformers and cooling systems.	22,821,826
Financial leases	Update renting contracts.	16,857,788
Administrative and Commercial Headquarters	Civil works, furniture, computer and communication equipment, commercial and administrative headquarters.	13,891,521
CH-Paradiso	Modernization of biofilter systems, recovery of transformers, turbine and hydraulic profile, automation and remote-control systems.	11,294,967
CH-Centrales Menores	Modernization of yard equipment, inlet discharge structure and central turbine system, auxiliary systems, battery chargers and cooling systems.	9,980,337
CH-Quimbo -Betania	Recovery of civil structures and facilities; Necessary works were executed to improve the performance of the civil works of the reservoir, works associated with the perimeter road, as well as addressing additional works and commitments derived from environmental obligations generated during the construction of the plant.	9,012,431
CH- Dario Valencia	Automation and remote control; pipe recovery and coating; reconditioning of impellers and supply of spare parts units.	7,142,413
CC-Termozipa	Acquisition of electromechanical equipment, engineering and works services; paving roads.	5,714,183
CH- Guaca	Automation and remote-control system; transformer and turbine recovery.	4,886,529
Solar Fundación, La Loma y el Paso	Guarantees, easements, technical maintenance services and advances for the development of projects.	3,719,903
Total		\$ 855,000,016

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

Project	Total activation
Solar Guayepo	\$ 341,131,487
Adaptation, modernization and expansion of high (HV), medium (MV), low voltage (LV) networks and lines, distribution transformers and public lighting.	322,988,447
Adaptation, expansion, modernization and construction of AT/AT, AT/MT and MT/MT substations.	235,938,896
Investment in ongoing support assets such as land, constructions and administrative buildings, machinery, computing and communication equipment.	90,781,284
Solar El Paso, Fundación and La Loma.	26,692,461
CH-Guavio.	16,749,097
CH- Guaca and Paraiso.	14,767,848
CC-Thermozipa.	1,773,435
CH-Quimbo and Betania.	538,314
CH-Minor power plants (Bogotá River).	321,619
Total	\$1,051,682,888

- (c) To the 30 June 2024, write-offs of \$2,434,017 were made corresponding to: high and medium voltage transformers in the distribution line for \$2,299,338; maintenance leave for hydroelectric generation plants \$58,650, reduction of vehicle financial lease for \$72,400 and land for \$3,629.
- (d) As of June 30, 2024, the other increases/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 \$(29,611,597), transfers between assets for \$(7,223,600) and renegotiation of financial lease contracts for land by \$(709,444).

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

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

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

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The remaining average useful lives used for depreciation are:

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

15. Other financial liabilities

	As of June 30, 2024			As of December 31, 2023		
	Current		Not Current	Current		
	Capital	Interests		Capital	Interests	Not Current
Bank Obligations (1)	\$924,515,341	\$132,477,360	\$5,751,221,994	\$1,220,069,502	\$133,753,514	\$5,281,476,666
Bonds issued (2)	450,000,000	20,148,784	1,528,665,464	691,910,405	29,929,579	1,728,631,355
Derivative instruments (3)	27,792,980	-	-	76,927,698	-	1,256,036
Leasing obligations (4)	15,364,916	7,308,262	204,274,179	16,042,420	5,712,746	199,455,731
	\$1,417,673,237	\$159,934,406	\$7,484,161,637	\$2,004,950,025	\$169,395,839	\$7,210,819,788

(1) The detail of debt loan obligations as of June 30, 2024 is as follows:

Description	EA Rate	Date Vote	Less than 90 days	Greater than 90 days	Total Current	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	5 to 10 years	Total non-current
Mufg bank	15.73%	09/13/2024	281,469,831	-	281,469,831	-	-	-	-	-	-
Banco de Occidente S.A.	12.15%	06/18/2025	1,050,382	250,000,000	251,050,382	-	-	-	-	-	-
Bancolombia S.A.	14.51%	08/28/2024	75,947,581	-	75,947,581	-	-	-	-	-	-
Banco de Occidente S.A.	15.35%	08/28/2024	70,933,230	-	70,933,230	-	-	-	-	-	-
Banco BBVA Colombia S.A.	12.98%	01/14/2025	37,272,285	33,333,333	70,605,618	-	-	-	-	-	-
Bancolombia S.A.	12.35%	07/15/2026	70,072,440	-	70,072,440	60,000,000	60,000,000	-	-	-	120,000,000
Bancolombia S.A.	12.42%	04/28/2029	5,279,111	50,000,000	55,279,111	50,000,000	50,000,000	50,000,000	50,000,000	-	200,000,000
Itaú Colombia SA	12.55%	06/18/2025	216,576	50,000,000	50,216,576	-	-	-	-	-	-
International Finance Corporation	14.99%	10/15/2031	35,721,944	-	35,721,944	-	-	-	60,557,850	1,135,448,610	1,196,006,460
Mufg bank	15.69%	04/12/2028	22,676,109	-	22,676,109	227,874,983	227,875,000	227,875,000	-	-	683,624,983
Bancolombia S.A.	13.16%	07/15/2026	16,208,900	-	16,208,900	15,000,000	15,000,000	-	-	-	30,000,000
Bancolombia S.A.	13.90%	04/05/2028	15,342,160	-	15,342,160	-	-	480,000,000	-	-	480,000,000
Bancolombia S.A.	13.18%	07/28/2028	9,190,325	-	9,190,325	-	-	-	411,000,000	-	411,000,000
Scotiabank Colpatria S.A.	12.06%	05/14/2026	5,950,071	-	5,950,071	400,000,000	-	-	-	-	400,000,000
Banco Davivienda SA	13.03%	03/13/2029	1,396,205	3,750,000	5,146,205	5,000,000	5,000,000	5,000,000	3,750,000	-	18,750,000
Bancolombia S.A.	14.09%	11/30/2029	4,288,320	-	4,288,320	-	-	-	-	360,000,000	360,000,000
Banco de Bogotá S.A.	12.91%	04/05/2026	907,259	2,556,496	3,463,755	2,840,551	-	-	-	-	2,840,551
Bancolombia S.A.	11.44%	11/30/2026	2,571,804	-	2,571,804	-	260,000,000	-	-	-	260,000,000
Banco BBVA Colombia S.A.	12.57%	10/19/2027	2,437,186	-	2,437,186	-	-	100,000,000	-	-	100,000,000
Banco BBVA Colombia S.A.	5.80%	11/2/2026	2,014,801	-	2,014,801	-	215,000,000	-	-	-	215,000,000
Banco de Bogotá S.A.	14.61%	02/19/2031	1,828,933	-	1,828,933	66,666,667	66,666,667	66,666,667	66,666,667	133,333,332	400,000,000

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Description	EA Rate	Date Vote	Less than 90 days	Greater than 90 days	Total Current	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	5 to 10 years	Total non-current
Bancolombia S.A.	12.10%	11/30/2027	1,545,467	-	1,545,467	-	-	150,000,000	-	-	150,000,000
Bancolombia S.A.	13.09%	12/21/2027	1,041,333	-	1,041,333	-	-	300,000,000	-	-	300,000,000
Bancolombia S.A.	12.81%	11/30/2028	968,399	-	968,399	-	-	-	89,000,000	-	89,000,000
Bancolombia S.A.	11.84%	12/23/2027	504,267	-	504,267	-	-	200,000,000	-	-	200,000,000
Banco de Bogotá S.A.	14.61%	02/19/2031	457,233	-	457,233	16,666,667	16,666,667	16,666,667	16,666,667	33,333,332	100,000,000
Bancolombia S.A.	13.23%	02/26/2031	60,720	-	60,720	2,333,333	7,000,000	7,000,000	7,000,000	11,666,667	35,000,000
Total Credits			\$667,352,872	\$389,639,829	\$1,056,992,701	\$846,382,201	\$923,208,334	\$1,603,208,334	\$704,641,184	\$1,673,781,941	\$5,751,221,994

- On February 19, 2024, two credit operations were generated under a sustainable line with Banco de Bogotá S.A., which correspond to the renewal of a loan for \$400,000,000 and another for \$100,000,000 that will be used to finance renewable projects. The loans were subscribed for a term of seven (7) years and a rate of IBR 1M + 2.96% NAMV.
- The Company signed two credit operations with Davivienda SA and Bancolombia S.A. through Findeter's Energy Efficiency rediscount line. Below are the details of the operations:

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

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

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

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

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

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

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Description	EA Rate	Date Vote	Less 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
			Less than 90 days	Greater than 90 days							
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

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

As of June 30, 2024, the Company does not have any active Covenants.

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

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

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

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

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

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

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

Derivative	Underlying	Bank	Risk Factor	Expiration Date	Notional Active	Currency	Fixed Rate	Current
forward	Investments/project	BBVA Colombia	Cash Flow Hedge	07/31/2024	4,500,000	USD	4,942.60	3,450,079
forward	Investments/project	BNP Paribas	Cash Flow Hedge	11/29/2024	1,250,000	USD	5,550.50	1,556,900
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	09/30/2024	1,300,000	USD	5,358.60	1,472,884
forward	Coverage.FX.Payment.CER E	BBVA Spain	Cash Flow Hedge	09/30/2024	1,300,000	USD	5,202.12	1,256,602

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Derivative	Underlying	Bank	Risk Factor	Expiration Date	Notional Active	Currency	Fixed Rate	Current
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	09/2/2024	900,000	USD	5,326.54	1,015,344
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	07/31/2024	900,000	USD	5,290.92	1,009,563
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	07/2/2024	800,000	USD	5,256.63	886,872
forward	Coverage.FX.Payment.CER E	BBVA Spain	Cash Flow Hedge	09/2/2024	900,000	USD	5,174.88	869,908
forward	Coverage.FX.Payment.CER E	BBVA Spain	Cash Flow Hedge	07/31/2024	900,000	USD	5,146.75	869,751
forward	Coverage.FX.Payment.CER E	BBVA Spain	Cash Flow Hedge	10/31/2024	700,000	USD	5,403.50	793,227
forward	Coverage.FX.Payment.CER E	BBVA Spain	Cash Flow Hedge	07/2/2024	800,000	USD	5,117.35	775,448
forward	Coverage.FX.Payment.CER E	BBVA Spain	Cash Flow Hedge	12/2/2024	600,000	USD	5,435.50	681,299
forward	Coverage.FX.Payment.CER E	BBVA Spain	Cash Flow Hedge	10/31/2024	700,000	USD	5,222.50	671,308
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	09/30/2024	875,000	USD	4,929.80	612,912
forward	Coverage.FX.Payment.CER E	BBVA Spain	Cash Flow Hedge	12/2/2024	600,000	USD	5,255.55	578,343
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	09/2/2024	1,120,000	USD	4,564.72	412,152
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	09/2/2024	1,120,000	USD	4,564.72	412,152
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	05/30/2025	360,000	USD	5,566.31	407,377
forward	Investments/project Coverage.FX.Payment.CER	BNP Paribas	Cash Flow Hedge	02/28/2025	1,801,318	EUR	4,410.00	407,333
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	09/2/2024	575,000	USD	4,906.80	403,801
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	07/31/2024	575,000	USD	4,876.80	401,208
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	07/31/2024	1,070,000	USD	4,542.06	393,274
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	07/31/2024	1,070,000	USD	4,542.06	393,274
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	07/2/2024	960,000	USD	4,514.50	351,802
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	07/2/2024	960,000	USD	4,514.50	351,802
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	07/2/2024	500,000	USD	4,846.80	349,380
forward	Investments/project Coverage.FX.Payment.CER	BNP Paribas	Cash Flow Hedge	03/31/2025	1,500,000	EUR	4,432.00	341,645
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	10/31/2024	930,000	USD	4,604.72	338,203
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	10/31/2024	930,000	USD	4,604.72	338,203
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	10/31/2024	465,000	USD	4,956.80	326,259
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	12/2/2024	780,000	USD	4,624.72	281,965
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	12/2/2024	780,000	USD	4,624.72	281,965
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	12/2/2024	370,000	USD	4,984.80	260,487
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	09/30/2024	640,000	USD	4,582.72	233,117
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	09/30/2024	640,000	USD	4,582.72	233,117
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	09/2/2024	576,000	USD	4,557.00	210,556
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	07/31/2024	549,000	USD	4,533.00	196,876
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	10/31/2024	1,100,000	USD	4,401.50	185,439
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	01/02/2025	520,000	USD	4,636.72	184,517
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	01/02/2025	520,000	USD	4,636.72	184,517
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	12/2/2024	1,100,000	USD	4,421.00	184,475

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forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	10/31/2024	531,000	USD	4,578.35	182,606
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	07/2/2024	472,000	USD	4,513.00	172,261
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	12/2/2024	486,000	USD	4,591.50	163,134
forward	Investments/project Coverage.FX.Payment.CER	BNP Paribas	Cash Flow Hedge	01/31/2025	2,900,000	EUR	4,688.00	157,289
forward	Coverage.FX.Payment.CER E	Citibank Colombia SA	Cash Flow Hedge	08/30/2024	235,000	USD	4,872.00	157,137
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	07/31/2024	864,000	USD	4,339.00	144,492
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	09/30/2024	413,000	USD	4,562.03	144,337
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	09/2/2024	577,000	USD	4,442.50	143,421
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	07/31/2024	550,000	USD	4,422.50	137,283
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	03/31/2025	334,000	USD	4,731.97	131,733
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	09/04/2024	633,000	USD	4,397.33	129,361
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	10/31/2024	531,000	USD	4,476.50	127,746
forward	Investments/project Coverage.FX.Payment.CER	BNP Paribas	Cash Flow Hedge	02/28/2025	2,100,000	EUR	4,716.50	122,921
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	07/2/2024	470,000	USD	4,401.50	119,126
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	12/2/2024	485,000	USD	4,499.50	117,553
forward	Coverage.FX.Payment.CER E	BBVA Spain	Cash Flow Hedge	01/02/2025	100,000	USD	5,472.50	114,617
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	09/04/2024	500,000	USD	4,397.33	102,181
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	09/30/2024	412,000	USD	4,457.50	100,092
forward	Coverage.FX.Payment.CER E	BBVA Spain	Cash Flow Hedge	01/02/2025	100,000	USD	5,283.50	96,742
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	01/02/2025	125,000	USD	5,025.75	90,236
forward	Coverage.FX.Payment.CER E	Citibank Colombia SA	Cash Flow Hedge	08/28/2024	400,000	USD	4,403.33	85,243
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	01/02/2025	490,000	USD	4,440.00	82,925
forward	Investments/project Coverage.FX.Payment.CER	BNP Paribas	Cash Flow Hedge	03/31/2025	1,500,000	EUR	4,738.00	81,063
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	01/02/2025	209,000	USD	4,605.47	69,242
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	09/04/2024	267,000	USD	4,397.33	54,565
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	01/02/2025	213,000	USD	4,524.50	53,029
forward	Coverage.FX.Payment.CER E	Scotiabank Colpatría S.A.	Cash Flow Hedge	03/31/2025	175,000	USD	4,521.62	34,352
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	07/2/2024	183,000	USD	4,315.00	30,554
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	09/03/2024	150,000	USD	4,362.00	25,481
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	09/30/2024	150,000	USD	4,382.00	25,470
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	12/2/2024	987,000	USD	4,254.50	9,200
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	10/31/2024	1,027,000	USD	4,234.50	8,495
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	01/02/2025	493,000	USD	4,273.50	5,986
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	07/31/2024	820,000	USD	4,173.63	3,366
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	09/30/2024	373,000	USD	4,214.33	2,751
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	09/03/2024	154,000	USD	4,195.63	1,128
forward	Coverage.FX.Payment.CER E	BNP Paribas	Cash Flow Hedge	07/2/2024	182,000	USD	4,150.93	526

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Derivative	Underlying	Bank	Risk Factor	Expiration Date	Notional Active	Currency	Fixed Rate	Current
Total rating								27,792,980

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

	As of June 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Buildings	\$9,152,588	\$87,364,675	8,125,791	88,663,174
Land (b)	8,986,044	114,623,676	\$6,428,715	\$107,617,916
Vehicles (c)	4,534,546	1,645,087	7,200,660	2,511,357
Electrical networks	-	640,741	-	663,284
Total	\$22,673,178	\$204,274,179	\$21,755,166	\$199,455,731

- (a) The variation in buildings corresponds mainly to the new contract with Proaxa S.A.S. for \$3,245,854 for 3 years at a rate of 10.63%, renovations Muñoz y Hermanos FYN for \$325,444 for 2 years with a rate of 11.18%, Paez Ruiz y Asociados for \$152,916 for 2 years at a rate of 11.18% and Julio Alberto Flechas Vega for \$121,197 lease buildings for 1 year at a rate of 12.52% and the capital amortization and payment of interest of Building Q93 for a value of (\$3,277.042) and others for (\$296,667).
- (b) The increase corresponds mainly to the renewal of the Transmilenio patio contract for 12 years at a rate of 14.08% with Terrapuerto S.A.S. for \$5,846,715 at a rate of 11.15%, CI Alliance SA for \$303,297 at a rate of 11.15%, at the financial update due to CPI change of Agropecuaria Frigorífico contracts for \$3,330,276 at a rate of 10.62%.
- (c) The decrease corresponds mainly to the amortization of capital and payment of interest of Transportes Especiales Aliados S.A.S. for (\$3,582,896), Busexpress S.A.S. for (\$1,424,469), ALD Automotiva SA for (\$1,077,744) and Compañía Naviera del Guavio Ltda. for (\$751,663). On the other hand, the renewal of the contract of Transportes Especiales Aliados S.A.S. for \$2,148,817 and Shipping Company for \$570,770 and new contracts for management vehicles with ALD Automotiva SA for \$572,951 and others for \$11,850.

16. Trade accounts payable and other accounts payable

	As of June 30, 2024		As of December 31, 2023
	Current	Not Current	Current
Accounts payable for goods and services (1)	\$1,174,850,140	\$ -	\$1,831,697,859
Suppliers for energy and gas purchases (2)	318,172,721	-	671,363,941
Other accounts payable (3)	415,909,635	86,984,534	253,925,472
	\$1,908,932,496	\$86,984,534	\$2,756,987,272

- (1) As of June 30, 2024, the balance corresponds mainly to accounts payable for goods and services through collection operations Banco Colpatria SA \$166,673,031, confirming with Citibank Colombia SA for \$31,505,728, and Bancolombia S.A. for \$83,840,437, AV Villas SA \$2,206.096.

Additionally, the main accounts payable to suppliers are:

SUPPLIER	WORTH
Empresas Públicas De Medellín S.A. E.S.P.	\$93,597,787
Hidroeléctrica Del Alto S.A. E.S.P.	19,780,631
Empresa De Energía De Boyacá S.A. E.S.P.	13,436,616

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SUPPLIER	WORTH
Confipetrol S.A.S.	12,821,739
Hitachi Energy Colombia Ltda.	12,156,990
Termotasajero S.A. E.S.P.	11,163,587
Proyectos De Ingenieria S.A.	10,403,445
Transportes Especiales Aliados S.A.S.	8,775,255
Eulen Colombia S.A.	8,481,734
Deltec S.A.	8,184,504
PCH San Bartolome S.A.S. E.S.P.	8,079,300
Soltec Trackers Colombia, 7.448.071	7,448,071
Concesión Sábana de Occidente S.A.S.	6,650,067
Enertronica Santerno S.p.A.	6,613,404
Celsa S.A.S.	5,788,029
J E Jaimes Ingenieros S.A.	5,738,238
Termotasajero Dos S.A. E.S.P.	5,315,999
Others	646.189.452
Total	\$890,624,848

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

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

	As of June 30, 2024		As of December 31, 2023
	Current	Not current	Current
Other accounts payable (a)	\$346,024,159	\$86,984,534	\$179,238,496
Collection in favor of third parties (b)	89,206,970	-	22,217,550
Balances in favor of clients (c)	(19,321,494)	-	52,469,426
Total Other accounts payable	\$415,909,635	\$86,984,534	\$253,925,472

(a) As of June 30, 2024, short-term liabilities correspond mainly to electrical works adaptations executed by business partners for \$152,045,812, liabilities for energy distribution areas (ADD's) for \$43,978,347. The ADD's correspond to the distribution charge of other network operators that, by regulatory mandate, must be billed and collected by the Company from its end users under the distribution area scheme.

The long-term balance corresponds to \$69,235,081 associated 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 the Company was notified on May 9, 2024. On the other hand, \$17,749,453 corresponds to the additional settlement with the Superintendency of Home Services.

(b) It mainly corresponds to the collection from subscriptions to newspapers, magazines, hygiene and insurance policies, among others. The variation corresponds to the payment of the collection of the Openbook contract with Scotiabank.

(c) Corresponds to balances in favor of clients generated mainly by higher value paid and by billing adjustments of the distribution segment.

17. Provisions

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	As of June 30, 2024		As of December 31, 2023	
	Current	Not current	Current	Not current
Environmental provisions	\$93,225,451	\$205,418,993	\$163,079,281	\$160,154,727
<i>Environmental and works Quimbo (1)</i>	46,917,015	50,400,685	87,845,097	11,296,980
<i>Quimbo Restoration Plan (1)</i>	8,024,292	40,429,932	35,232,194	22,995,525
<i>CAR Compensation Plan (2)</i>	19,373,783	77,109,001	20,883,217	85,113,214
<i>Environmental Provision of the Bogotá River (3)</i>	11,278,859	13,818,225	12,157,608	15,484,907
<i>Environmental provision renewable projects (4)</i>	6,336,244	23,335,465	6,486,717	25,187,897
<i>Other environmental offsets</i>	1,295,258	325,685	474,448	76,204
Provision of legal claims (5)	21,128,569	20,597,430	18,397,851	18,450,530
<i>Sanctions</i>	18,975,903	-	16,803,667	-
<i>Civilians and others</i>	2,152,666	14,150,249	1,594,184	11,757,656
<i>Labor</i>	-	6,447,181	-	6,692,874
Dismantling	10,156,222	19,019,653	14,218,468	12,946,708
<i>PCB dismantling (6)</i>	9,596,147	7,726,203	13,709,441	2,175,291
<i>Other decommissioning provisions</i>	560,075	5,051,417	509,027	5,265,427
<i>Asbestos Dismantling</i>	-	6,242,033	-	5,505,990
Other provisions	31,582,265	4,059,504	29,778,244	4,059,504
<i>Fiscal Uncertainty Provision (7)</i>	27,865,642	-	26,061,621	-
<i>Tominé Recovery Provision</i>	3,716,623	3,366,367	3,716,623	3,366,367
<i>Others</i>	-	693,137	-	693,137
Total Provisions	\$156,092,507	\$249,095,580	\$225,473,844	\$195,611,469

- (1) The provision of the El Quimbo Hydroelectric Environmental Plant is constituted by: i) Environmental and Quimbo works, which corresponds mainly to obligations for infrastructure replacement, settlement of contracts associated with executed works and minor works necessary for the operation of the plant executed within of the works schedule proposed by the project between 2017 and 2026. ii) Restoration Plan, includes the necessary works to mitigate the environmental impact upon filling the reservoir and involves execution flows estimated in 30 years. Among the main activities of this obligation is the restoration of forests, maintenance of the protection strip and the reservoir, development of the fish and fishing program and monitoring programs for fauna, flora, climate and landscape. The decrease in the value of the provision is given by the displacement of supply use flows from the short term to the long term (year 2025), mainly due to the following concepts: (1) Delay in the delivery of the irrigation district, reason for which shifts the investment in the agricultural productive projects of the resettled families (2) Adjustment in the execution estimates in the restoration plan and the fish and fishing program.

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

Impregilo Consortium Claim

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

Provision Environmental Investment Program 1%

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

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

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

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

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

Second article accept, within the line of Environmental Training for the training of community promoters, the program: "Training of community environmental promoter's framework cooperation agreement No. 00379 DE 2012. Celebrated between the National Learning Service - Sena and Enel Colombia 1% investment plan. "El Quimbo" Hydroelectric Project to be developed in the municipalities of: Tarqui, Altamira, Guadalupe, Suaza, Garzón, Agrado, Pital, Gigante, Elías, Timaná, Acevedo, Palestine, Oporapa, Saladoblanco, San Agustín, Isnos and Pitalito, aimed at 595 participants, in partial fulfillment of the Forced Investment obligation of not less than 1%, composed of the following courses:

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

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

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

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

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

By filing 20246200315192 of March 20, 2024, the Company sent the following information in response to the request made by the Environmental authority through the Second Article of Resolution 2992 of 2023:

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

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

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

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

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

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

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

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

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- (3) Corresponds to the provision derived from the environmental obligations associated with the construction of waste treatment plants, offensive odor reduction plan and environmental management plan for the operation of the Muña reservoir, in order to mitigate the environmental impacts generated for the municipality of Sibaté and its coast. The Company plans to execute the works established in the obligation by 2038, so long-term flows were discounted at a rate of 11.14% EA
- (4) Corresponds to environmental provisions for construction and operation of renewable projects:
- El Paso Solar Park: As of June 30, 2024, the value recorded for the environmental provision of the El Paso solar park includes the discount of future flows, NPV and the rate used is 11.52% EA, with an estimated execution period of 25 years, which corresponds to the duration of the license.
 - La Loma: As of June 30, 2024, the value recorded for the environmental provision corresponding to the compensation plan for the biotic component of the La Loma solar park includes the discount of future flows, NPV and the rate used is 10.18% EA, with an estimated execution period of 5 years, which corresponds to the license obligation.
 - Foundation: As of June 30, 2024, the value recorded for the environmental provision corresponding to the compensation plan for the biotic component of the La Loma solar park includes the discount of future flows, NPV and the rate used is 15.24% EA, with a term estimated execution period of 3 years, which corresponds to the license obligation.
- (5) As of June 30, 2024, the value of claims in claims to the Company for administrative, civil, labor litigation and constitutional actions amounts to \$16,850,797,542 based on the evaluation of the probability of success in the defense of these cases, \$41,725,999 has been provisioned (includes financial update) to cover probable losses due to these contingencies. Management estimates that the results of the lawsuits corresponding to the non-provisioned portion will be favorable to the interests of the Company and would not give rise to significant liabilities that must be accounted for or that, if they arose, they would not significantly affect the financial position of the Company.

The sanctions at the end of June 2024 correspond to:

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

The sanctions at the end of December 2023 correspond to:

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

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

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

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

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

(6) Export of contaminated transformers

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

(7) As of January 1, 2020, the Company applies IFRIC 23, "Uncertainties regarding the treatment of income taxes", which is taken into account for the determination of both the current Income Tax and

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the Income Tax. Deferred income. This interpretation defines “uncertain tax treatment” as the position adopted by an entity regarding the determination of Income Tax, with respect to which the Tax Administration is likely not to accept said position, whether or not it has been validated in the past. by the aforementioned Administration.

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

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

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

	Provision of legal claims	Dismantling, restoration and rehabilitation costs	Fiscal Uncertainty Provision	Environmental Provisions	Others	Total
Initial balance as of January 1, 2024	\$36,848,381	\$27,165,176	\$26,061,621	\$323,234,008	\$7,776,127	\$421,085,313
Increase (Decrement)	11,095,028	4,987,621	1,804,021	-	-	17,886,670
Supply used	(2,396,030)	(3,036,110)	-	(8,359,191)	-	(13,791,331)
Financial effect update	2,098,626	59,188	-	(16,230,373)	-	(14,072,559)
Recoveries	(5,920,006)	-	-	-	-	(5,920,006)
Total movements in provisions	4,877,618	2,010,699	1,804,021	(24,589,564)	-	(15,897,226)
Final balance as of June 30, 2024	\$41,725,999	\$29,175,875	\$27,865,642	\$298,644,444	\$7,776,127	\$405,188,087

18. Tax liabilities

Income tax

The income tax payable is presented below:

	As of June 30, 2024	As of December 31, 2023
Current income tax (1)	\$676,859,492	\$1,626,595,255
Works for taxes	7,744,332	-
Tax discounts and withholding at source	(21,058,585)	(82,108,072)
Self-retentions other concepts	(162,102,050)	(322,583,980)
Withholding self-holds at source	(196,717,086)	(403,011,850)
Rent advance	(420,580,190)	(452,711,244)
Income tax netting	115,854,087	-
Current tax liabilities	\$-	\$366,180,109

(1) The current income tax liability payable is composed of:

	As of June 30, 2024	As of December 31, 2023
Income taxes related to the result of the period	\$683,689,080	\$1,658,943,717
Income taxes related to components of other comprehensive income	(6,829,588)	(32,348,462)
	\$676,859,492	\$1,626,595,255

As of June 2024, a current income tax of \$0 is presented mainly due to the additional value paid to the income tax of the taxable year 2023 for the advance payment of the income tax corresponding to the following fiscal year, which in this case corresponds to the taxable year 2024, which will be taken into account in the presentation of income in 2025.

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

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

Transfer Pricing

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

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

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

Legal stability contract

The main aspects of the legal stability contract entered into between the Nation (Ministry of Mines and Energy) and the Company, perfected on December 20, 2010, are described below:

Purpose: The company commits to building the "El Quimbo" hydroelectric plant.

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

Key regulations subject to Legal Stability (with favorability):

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

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

Obligations of the Parties

a. Company Obligations:

- Comply with the amount of the investment planned for the construction and start-up of the El Quimbo hydroelectric project.
- Pay the premium in accordance with the provisions of paragraph 2 of clause 2 of the legal stability contract. According to the initial investment, a premium of \$9,612,891 was paid (recorded on December

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23, 2010) and must be adjusted in the event that increases are made in the amount of the investment. In December 2014, the Company paid \$6,299,623 as a premium adjustment on the occasion of the largest approved investment. In March 2016, December 2019, January 2021, March 2023, December 2023 and March 2024, the Company paid \$4,657,387, \$3,225,114, \$1,204,102, \$124,412, \$263,634 and \$106,262, respectively, for premium adjustments. due to the greater investment made.

- Pay taxes timely.
 - Hire an independent audit in charge of reviewing and certifying compliance with the commitments made in the contract. For this purpose, the Company will annually hire a third-party specialist to review the commitments made.
- b. Obligations of the Nation:
- Guarantee for 20 years the stability of the standards included in the contract (with favorability) for the El Quimbo project.

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

19. Other non-financial liabilities

	As of June 30, 2024	As of December 31, 2023
Advances for energy sales (1)	\$ 188,134,323	\$174,548,030
Taxes other than income (2)	117,569,900	137,030,095
Customer advances for network use	23,421,439	25,478,449
Deferred income	3,818,047	3,818,047
	\$332,943,709	\$340,874,621

(1) The variation corresponds mainly to the increase in advances for energy purchases for \$13,586,293 for the marketers Air-E S.A.S.ESP, Ruitoque ESP and Drummond Power S.A.S.ESP

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

	As of June 30, 2024	As of December 31, 2023
Territorial taxes, municipal and related contributions (*)	\$83,826,655	90,077,805
Provision for payment of taxes (*)	33,743,245	\$46,952,290
	\$117,569,900	\$137,030,095

(*) The variation of the period corresponds mainly to provision for payment of taxes, this is made up of the ICA provision that generated a decrease of \$13,209,045 and with respect to territorial taxes, municipal and related contributions, it presents a decrease of \$6,251,150 which is made up of withholdings at source, ICA withholding and VAT.

20. Provisions for employee benefits

	As of June 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not current
Social benefits and legal contributions (1)	\$70,914,203	\$337,781	\$90,249,166	\$3,246,556
Post-employment defined benefit obligations (2)	26,495,920	425,243,200	33,442,032	496,526,650
Retirement plan benefits	1,860,870	-	5,723,712	-
Other obligations	303,615	-	80,662	-
	\$99,574,608	\$425,580,981	\$129,495,572	\$499,773,206

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- (1) As of June 30, 2024, the variation corresponds mainly to the decrease in bonuses of \$13,069,399; increase in vacation and vacation bonuses for \$1,514,325; Likewise, the Company makes periodic contributions by law for severance pay and comprehensive social security: health, professional risks and pensions, to the respective private funds and Colpensiones that assume these obligations in their entirety, which show a decrease of \$7,779,889.
- (2) The decrease for the current and non-current balances corresponds to the recognition of the actuarial (Gain)/loss of pensions and other benefits for (\$77,120,161), financial cost for \$18,680,757, contributions paid for (\$21,071,661), Acquisitions 859,179 and cost of current service \$422,324.

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

Retirement pensions.

The Company has a defined benefit pension plan on which it does not present specific assets, except for its own resources originated in the development of its operational activity. Pension benefit plans establish the amount of pension benefit that an employee will receive upon retirement, which usually depends on one or more factors, such as the employee's age, years of service and compensation.

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

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

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

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

Other post-employment obligations

Benefits for pensioners

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

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

Retroactive layoffs

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

Long term benefits

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

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

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

Financial assumptions:

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

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

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

	Retired staff		Active staff		Others Retirement plan	Total Benefits plan defined
	Pensions	Benefits	Layoffs retroactive	Five-year periods		
Final balance as of December 31, 2022	\$297,785,281	\$66,476,365	\$10,210,370	\$9,372,106	\$13,911,377	\$397,755,499
Current service cost	-	-	348,744	312,305	92,807	753,856
Financial cost	27,314,785	6,061,540	928,763	781,339	1,099,192	36,185,619
Contributions Paid	(17,425,459)	(5,396,691)	(3,326,677)	(2,858,522)	(8,182,824)	(37,190,173)
Acquisitions	-	-	-	-	10,715,470	10,715,470
Actuarial profits 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 profits and losses arising from changes in assumptions from experience	3,536,779	(2,814,451)	5,065,745	(131,191)	2,123,023	7,779,905

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	Retired staff		Active staff		Others Retirement plan	Total Benefits plan defined
	Pensions	Benefits	Layoffs retroactive	Five-year periods		
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

Collective labor agreement

Collective Convention – SINTRAELECOL

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

- The collective agreements of Enel-Emgesa and Enel-Codensa were unified into a single one.
- Salary increases will be applied as follows:
 - Year 2023: CPI+2%
 - Year 2024: CPI+3%
 - Year 2025: CPI+4%
- All conventional aid and benefits in IPC will be increased, starting in 2023.
- Over the next 5 years, the gradual unification of benefits such as bonuses, performance evaluation, energy bonus and transportation assistance will be carried out. To do this, the highest percentages or values will be taken as a reference.
- There will be a new hybrid or electric vehicle loan, worth forty million pesos (\$40,000) at a 0% interest rate.
- The values of housing, vehicle and free investment loans will be unified. The highest loan value will be taken and the cap will be updated in the coming years according to the increase in the CPI.
- A signing bonus worth four million pesos (\$4,000) was granted in January 2023 for personnel linked to the union before November 11, 2022.
- The retirement bonus will be increased by mutual agreement for the legal old-age pension, worth 10 SMLMV (Current Legal Minimum Wage) for workers of the new agreement. It will also be increased to 30 SMLMV (Current Legal Minimum Wage) for workers under retroactive agreements and Law 50 agreements.
- Union support for union organization will be increased.

Collective convention: ASIEB-CODENSA

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

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

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

Collective agreement: ASIEB-EMGESA

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

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

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

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

Collective Negotiation - NETWORKS

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

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

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

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

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Currently the annulment appeal is in the Supreme Court of Justice.

21. Deferred taxes, net

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

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

	Beginning balance as of December 31, 2023	Increase (Decrease) due to deferred taxes in Results	Increase (Decrease) for Deferred Taxes in Other Comprehensive Income	Final balance as of June 30, 2024
Other provisions (1)	\$90,729,062	\$67,669,126	\$-	\$158,398,188
Defined contribution obligations	84,311,386	(2,156,633)	(23,520)	82,131,233
Forward and swap	14,670,914	(561,616)	(25,768,049)	(11,658,751)
Deferred tax asset	189,711,362	64,950,877	(25,791,569)	228,870,670
Excess tax depreciation over book value (2)	(472,363,061)	(61,903,165)	-	(534,266,226)
CAM participation method	(82,084,198)	(4,307,552)	-	(86,391,750)
Others	(342,068)	13,156	-	(328,912)
Deferred tax liability	(554,789,327)	(66,197,561)	-	(620,986,888)
Deferred tax liability, net	(\$365,077,965)	(\$1,246,684)	(\$25,791,569)	(392,116,218)

Below is the detail of the net deferred tax asset (liability) as of December 31, 2023:

	Beginning balance as of December 31, 2022	Increase (Decrease) due to deferred taxes in Results	Increase (Decrease) for Deferred Taxes in Other Comprehensive Income	Final balance as of December 31, 2023
Other provisions (1)	133,531,325	(42,802,263)	-	90,729,062
Defined contribution obligations	32,641,159	6,975,972	44,694,255	84,311,386
Forward and swap	(67,334,648)	30,131,615	51,873,947	14,670,914
Active deferred tax	98,837,836	(5,694,676)	96,568,202	189,711,362
Excess tax depreciation over book value (2)	(354,283,464)	(118,079,597)	-	(472,363,061)
CAM participation method	(124,475,552)	(5,414,629)	47,805,983	(82,084,198)
Others	(368,381)	26,313	-	(342,068)
Deferred tax liability	(479,127,397)	(123,467,913)	47,805,983	(554,789,327)
Deferred tax liability, net	(\$380,289,561)	(\$129,162,589)	\$144,374,185	(365,077,965)

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

	Beginning balance as of December 31, 2023	Increase (Decrease) due to deferred taxes in Results	Final balance as of June 30, 2024
Provisions of jobs and services	\$13,330,220	\$20,859,937	\$34,190,157
Labor Obligations Provision (a)	19,721,110	(6,559,771)	13,161,339
Others	7,428,857	55,261,309	62,690,166
Provision for Bad Debts(b)	45,148,290	(1,089,881)	44,058,409
Dismantling provision	4,027,794	270,323	4,298,117
Provision Compensation Quality	1,072,791	(1,072,791)	-
	\$90,729,062	\$67,669,126	\$158,398,188

(a) This item corresponds mainly to provisions for personnel costs due to restructuring (Transition Fund), expatriate provisions and provisions and incentives.

(b) It corresponds mainly to the provision for portfolio impairment of the energy distribution business line.

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

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- The assets classified or belonging to the Quimbo project have special treatment: The assets in 2016 were depreciated in accordance with the useful life classified according to the type of asset in accordance with the regulations in force until said year, for the year 2017 despite Since the reform (Law 1819 of 2016) established new rates for depreciation, the assets that belong to Quimbo will continue with those of the regulation since this project has legal stability.
- Assets to which accelerated depreciation was applied with the reducing balance method.
- Other assets are depreciated on a straight-line basis.
- Starting in 2017, assets that are acquired as new or that are activated will have their accounting useful life taken into account unless this is no longer than that established in Law 1819 of 2016.

Law 2151 of 2021 defined that starting in 2023 the rental rate is 35%. The deferred tax as of June 30, 2024 is presented below:

	<u>2024 onwards</u>
	<u>Rent</u>
Property, plant and equipment	(\$1,531,266,909)
Estimated provisions and liabilities	328,746,736
Financial instruments	(7,944,428)
Briefcase	126,574,304
Defined contribution obligations	231,905,890
Others	(26,306,029)
Subtotal	(\$878,290,436)
Fee	35%
income tax	(\$307,401,653)
Occasional Earnings	11,181,233
Fee	15%
Tax	\$1,677,185
Total deferred tax liability	(\$305,724,468)
Participation Method	388,457,880
Deferred Tax Passive	(86,391,750)
Total deferred tax liability	(\$392,116,218)

22. Equity

Capital

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

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

Shareholder composition as of June 30, 2024 and December 31, 2023:

	<u>Ordinary shares</u>	
	<u>(%)</u>	<u>Number of</u>
	<u>Stake</u>	<u>Actions</u>
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

As of June 30, 2024 and December 2023, the Company has 244 reacquired own shares, arising from the merger process carried out in 2022.

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Dividend Distribution

Approved in 2024

The General Assembly of Shareholders on March 21, 2024, approved the distribution of profits and payment of dividends charged to the net income of 2023 for \$1,806,896,424, which are estimated to be paid in July and December 2024.

Approved in 2023

The General Shareholders' Meeting on March 28, 2023 approved the distribution of profits and payment of dividends charged to the 2022 net income for \$2,738,253,682, paid in full during 2023.

Other reservations

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

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

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

23. Income from ordinary activities and other operating income

	<u>Six-month period from January 1 to June 30, 2024</u>	<u>Six-month period from January 1 to June 30, 2023</u>
Energy sale	<u>\$ 5,541,706,430</u>	<u>\$ 5,206,319,310</u>
Generation and Marketing Energy Clients Unregulated Wholesale Market and Stock Exchange (1)	3,150,605,228	3,123,440,035
Distribution and Marketing Energy Regulated Market Clients (2)	2,314,414,072	2,012,698,368
Public Lighting service supply (3)	76,687,130	70,180,907
Energy Transport (4)	1,700,222,509	1,585,883,242
Business and Government Services (5)	258,017,600	213,211,052
Leases	60,013,362	140,936,443
Gas Sale	36,445,031	36,614,128
Certificate Sales	300,527	142,745
Sale of demineralized water	-	28,856
Income from ordinary activities	<u>\$ 7,596,705,459</u>	<u>\$ 7,183,135,776</u>
Other Income	50,277,105	79,068,938
Total revenue from ordinary activities and other operating income	<u>\$ 7,646,982,564</u>	<u>\$ 7,262,204,714</u>

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	Three-month period from April 1 to June 30, 2024	Three-month period from April 1 to June 30, 2023
Energy sale	\$ 2,791,304,027	\$ 2,707,767,719
<i>Generation and Marketing Energy Clients Unregulated Wholesale Market and Stock Market</i>	1,621,770,764	1,621,064,766
<i>Distribution and Marketing Energy Regulated Market Clients</i>	1,132,015,085	1,051,726,780
<i>Public Lighting service supply</i>	37,518,178	34,976,173
Energy Transport	865,318,493	819,941,513
Business and Government Services	147,089,749	91,226,252
Gas Sale	19,221,211	18,064,119
Leases	14,466,171	67,739,366
Certificate Sales	182,426	55,727
Sale of demineralized water	-	28,804
Income from ordinary activities	\$ 3,837,582,077	\$ 3,704,823,500
Other Income	27,791,936	43,467,852
Total revenue from ordinary activities and other operating income	\$ 3,865,374,013	\$ 3,748,291,352

- (1) To June 30, 2024, wholesale market energy sales amount to 6,127 Gwh, unregulated market to 2,436 Gwh and energy exchange to 1,786 Gwh. The increase is mainly due to an increase in contract prices and higher IPP and CPI.

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

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

- (2) As of June 30, 2024, energy sales in the regulated market amount to 4,612 Gwh, of which 2,665 Gwh correspond to residential customers, 1,246 Gwh to commercial customers, 544 Gwh to industrial customers and 157 Gwh to official customers. The increase is mainly due to an increase in contract prices and higher IPP and CPI.

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

Below are the rate increases per component received during 2024:

	Average Applied Rate 2023	Average Rate Applied to June 2024	Variation
GM	337.82	377.86	11.8%
Tm	48.9	52.67	7.7%
Pr	66.27	72.26	9.0%
d	217.82	221.28	1.6%
RM	17.88	15.82	-11.5%
CV	69.57	105.38	51.5%
Cu	758.26	845.27	11.47%

Rate option provision

As of June 30, 2024, the account receivable for rate options is \$217,145,034.

As of June 30, 2024, a provision is presented for income from recognized losses, affected by the adjustment factor AJ, which is part of the Generation "G" component of the final electricity sale rate, generating an increase in the stock market price. , exceeding the maximum reference that initiated the

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duty to recognize said provision in compliance with CREG Resolution 119 of 2007. As of June 30, 2024, the AJ provision is \$100,382,276.

- (3) As of June 30, 2024, public lighting customers amount to 126 Gwh, mainly due to the consumption of the Capital District 77 Gwh and other municipalities 49 Gwh.
- (4) As of June 30, 2024, there is an increase mainly in billing for the Company's electric energy infrastructure use service; The balance for other energy marketers in local distribution systems is \$1,688,576,204 and regional transmission systems for \$11,646,305.
- (5) As of June 30, 2024, income from business and government services corresponds to other service provisions for \$148,003,212 and value-added services for \$110,014,388; The increase is mainly due to greater assistance in the provision of electricity and greater sales in meters.

Disaggregation of income from contracts with clients

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

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

		Six-month period from January 1 to June 30, 2024	Six-month period from January 1 to June 30, 2023
energy sales	over time	\$ 5,541,706,430	\$ 5,206,319,310
energy transport	over time	1,700,222,509	1,585,883,242
Business and Government Services	Over time/At one point in time	258,017,600	213,211,052
Leases	over time	60,013,362	140,936,443
Gas Sale	over time	36,445,031	36,614,128
Sale of certificates	At one point in time	300,527	142,745
Sale of demineralized water	At one point in time	-	28,856
Total income from ordinary activities		\$ 7,596,705,459	\$ 7,183,135,776
Other operating income		50,277,105	79,068,938
Total revenue from ordinary activities and other operating income		\$ 7,646,982,564	\$ 7,262,204,714

Contractual assets and liabilities

Contract assets

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

Contractual liabilities

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

Below are the contract liabilities by category:

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

Satisfaction of performance obligations

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

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

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

– **gas sale**

As in the sale of energy, the satisfaction of performance obligations is carried out over time since the company 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, maintenance, that clients receive in parallel to the provision of the service.

– **Other income**

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

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

Significant judgments in the application of the standard

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

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

24. Supplies and services

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	Six-month period from January 1 to June 30, 2024	Six-month period from January 1 to June 30, 2023
Energy purchases (1)	\$2,831,534,495	\$2,367,445,245
Energy transportation costs (2)	701,403,002	677,265,660
Other variable supplies and services	184,062,750	187,118,670
Taxes associated with the business	159,085,827	174,445,647
Fuel consumption (3)	123,011,420	81,925,639
Gas purchase	27,618,695	36,761,216
	\$4,026,716,189	\$3,524,962,077

	Three-month period from April 1 to June 30, 2024	Three-month period from April 1 to June 30, 2023
energy purchases	\$1,443,961,284	\$1,224,178,550
Energy transportation costs	340,834,440	332,162,475
Other variable supplies and services	100,165,630	100,567,832
fuel consumption	56,116,733	53,777,167
Taxes associated with the business	82,334,272	91,216,668
Gas purchase	14,399,850	17,765,981
	\$2,037,812,209	\$1,819,668,673

- (1) To June 30, 2024 and 2023, energy purchases amount to 8,168 Gwh and 7,533 Gwh; purchases destined for the regulated market through contracts amount to 5,448 Gwh and 4,613 Gwh; stock market purchases 2,720 Gwh and 2,920 Gwh; There are no purchases destined for the unregulated market. There is an increase in the average price on the energy market that amounts to \$101.08/Kwh; June 2024 average rate of \$512.77 versus June 2023 average rate of \$411.69.
- (2) To June 30, 2024 and 2023, is mainly composed of the right-of-use costs in the national transmission energy systems \$421,810,955 and \$384,770,375 and regional transmission \$270,908,565 and \$272,259,336, respectively.

The variation is mainly due to an increase in contract prices and higher IPP and CPI.

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

25. Other fixed expenses, by nature

	Six-month period from January 1 to June 30, 2024	Six-month period from January 1 to June 30, 2023
Independent, outsourced and other professional services (1)	\$135,963,391	\$126,180,665
Repairs and conservation (2)	59,087,157	70,451,020
Other supplies and services (3)	119,814,652	41,070,270
Insurance premiums	21,136,093	21,045,069
Leases and fees	10,360,629	9,826,185
Advertising, propaganda and public relations	4,601,227	6,776,379
Transportation and travel expenses	1,877,929	6,349,061
Taxes and fees	7,724,819	7,460,657
Total	\$360,565,897	\$289,159,306

- (1) The increase corresponds mainly to the costs of the administration and operation service contracts of the plants, commercial, operational and administrative headquarters. The contracting and implementation of services associated with cloud architecture and the maintenance of technical and commercial operation applications, reading taking and billing distribution.

- (2) The decrease corresponds mainly to maintenance of network infrastructure, lines and cables and

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materials used for power substations and generation plants.

- (3) The increase corresponds mainly to the recognition of the obligation to pave the road between the municipalities of Gama and Gachalá, due to an unfavorable second instance ruling issued on May 2, 2024 by the Administrative Court of Cundinamarca of which the Company was notified on May 9, 2024. The rate used to discount the projected flows until 2029 is 10.18% as of June 2024 for a value of \$69,385,081.

26. Financial expenses

	Six-month period from January 1 to June 30, 2024	Six-month period from January 1 to June 30, 2023
Financial obligations (1)	\$553,060,039	\$454,156,942
Other financial costs (2)	35,879,063	45,121,217
Tax on financial movements (3)	31,091,573	25,735,567
Obligation for post-employment benefits (4)	17,459,156	18,813,914
Financial leases (Leasing)	13,639,311	13,353,112
Expenses for settlement and valuation of derivatives (5)	4,143,093	9,134,929
Late payment interest taxes	2,055,997	1,256,457
Financial expenses	657,328,232	567,572,138
Capitalized financial expense	(53,482,936)	(13,444,490)
Financial expenses, net	\$603,845,296	\$554,127,648

	Three-month period from April 1 to June 30, 2024	Three-month period from April 1 to June 30, 2023
Financial obligations	\$267,614,849	\$238,880,337
Other financial costs	17,058,164	29,606,918
Tax on financial movements	12,850,596	13,750,598
Obligation for post-employment benefits	8,280,865	9,288,288
Financial leases (Leasing)	6,702,763	7,193,321
Expenses for settlement and valuation of derivatives	3,870,218	4,714,615
Late payment interest taxes	952,670	632,590
Financial expenses	317,330,125	304,066,667
Capitalized financial expense	(26,626,507)	(10,461,563)
Financial expenses, net	\$290,703,618	\$293,605,104

- (1) The increase corresponds mainly to the increase in financial obligations contracted with Banco de Bogotá, Davivienda, Bancolombia, Oeste and Itaú, as well as the maturity of the following bonds: bond B15-09 in February 2024, B10-14 in April 2024 and E17 -17 in May 2024.

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

Operation	2024	2023
National and foreign credits	\$444,862,460	\$267,186,372
Bonds issued	108,197,579	186,970,570
Total financial obligation expense	\$553,060,039	\$454,156,942

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

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- (3) The variation corresponds mainly to the increase in the amortization of financial debt and the increase in payments to suppliers.
- (4) The decrease corresponds mainly to the increase in the TES fixed rate in UVR, which as of June 30, 2024 and 2023 corresponded to 8.81% and 7.84%, respectively, for the calculation, generating a variation in the financial cost of pensions and severance pay due to \$2,086,719, financial cost of benefits for (\$166,128) and financial update of pension liabilities for (\$3,275,349).
- (5) The variation corresponds to the decrease in losses generated by the expiration of trading financial derivative contracts and CFH (Cash Flow Hedge) to hedge variations in the exchange rates of the renewable projects in execution, Cosenit and Frontera. The variation was impacted by the value of the exchange rate in (USD) used in the negotiation of forwards as of June 30, 2024 (\$4,148.04), versus June 2023 (4,191.28).

27. Result on sale of assets, net

	Six-month period from January 1 to June 30, 2024	Six-month period from January 1 to June 30, 2023
Result in Asset Sale	\$ (3,977,252)	\$147,411
	<u>\$ (3,977,252)</u>	<u>\$147,411</u>

As of June 30, 2024, the Company presents a net effect on the result on sale and disposal of assets for \$(3,977,252), corresponding to:

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

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

b) Disposals with effect on profit for \$208,371 which are due to:

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

28. Contingencies

a. Canoe lift station agreement

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

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

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

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

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

- Completion of the detailed engineering of the different specialties (geotechnics, structural, hydraulic, electrical, mechanical and control) with 100% progress.
- Progress in execution of preliminary works of 89%.
- Construction of the pumping well with 100% progress and supply and assembly of electromechanical equipment 90%.
- Construction of the screening pit with 97% progress and supply and assembly of electromechanical equipment 64%.
- Progress in the construction of related structures such as substation and electrical and control building of 86%.
- Cable laying activities to control panel and installation of electrical panels in an advance of electromechanical assembly 85% and civil works 95%.
- Work on the EEARC discharge to the Bogotá River is completed.
- The partial assembly of electromechanical equipment in the pumping well and the equipment in the control building and electrical substation continues.
- The connection contract has already been signed between the Company and the EAAB for the operation of the Rio 115 kV Substation that feeds the Canoas Lift Station.
- The modified schedule for termination of the contract was approved, which includes the completion of the assembly of electromechanical equipment, testing and commissioning of the Canoas Lift Station. The following are the relevant milestones:
 - ✓ Energization of the Substation and the Lifting Station starting in December 2025
 - ✓ Commissioning with energy on November 30, 2024 to May 30, 2025.
 - ✓ Assisted operation from June 2025 to November 2025.

b. Litigation and Arbitration

The Company faces litigation classified as possible, for which management, with the support of its external and internal legal advisors, estimates that the result of the lawsuits corresponding to the non-provisioned

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part will be favorable for the Company and will not cause significant liabilities that should be accounted for or that, if they do, they will not significantly affect its financial position.

A. Litigations classified as eventual or possible:

The main litigation that the Company has as of June 30, 2024 as possible are:

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

Start date: 2014.

Claim: \$337,000,000.

Object of the trial: The plaintiffs want the Company to return what it has allegedly overcharged for not applying rate benefits to said group of users belonging to Voltage Level (1), who are also owners of the distribution assets.

The claim and main fact of the lawsuit are based on the fact that the Company is illicitly enriching itself since it does not apply any tariff benefits to users who belong to this level of tension and who are owners of the infrastructure, as established in Resolution 082. of 2002, modified by Resolution 097 of 2008. The plaintiff determines the amount of this process based on the fact that this situation is replicated in approximately 550 thousand users and that each one is entitled to compensation.

Current status and procedural situation:

On May 31, 2022, the process enters the office for a first instance ruling.

As of June 30, 2024, the process is awaiting the ruling of the first instance.

This litigation is rated as possible with 49% and for this reason an allocation of the provision is not required.

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

Start date: 2009.

Claim: \$15,000,000.

Object of the trial: The Association demands the vindication of a property located within its facilities where an energy substation of the Company operated. A counterclaim is filed claiming the prescription of the property or easement.

Current status and procedural situation:

On April 22, 2019, the Judge decided to decree the tacit withdrawal of the membership claim (in counterclaim) that the Company had filed. The above, to the extent that it was not possible to comply with the requirement given by the office, consisting of notifying the passive end in full within the 30 days that had been granted for this, in accordance with the provisions of article 317 of the CGP.

The Company filed an appeal against this decision, which was resolved unfavorably before the Superior Court of the Judicial District of Bogotá. The process continued regarding the vindicatory claim.

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As of June 30, 2024, the process continues against the vindication lawsuit filed by ASOCUAN. The plaintiff filed an appeal against a procedural binding order issued by the Judge, where he ordered that the co-owners of the Horizontal Property be linked so that the litigation could be integrated.

This litigation is rated as possible with 49% and for this reason an allocation of the provision is not required.

c. Public Lighting Litigation with the UAESP.

Start date: 2017.

Claim: \$113,082,000.

Object of the trial: Nullity and reestablishment of the right against the Special Administrative Unit of Public Services (hereinafter "UAESP") for the reliquidation of the public lighting of Bogotá DC from the years 1998 to 2004 and its corresponding executive collection.

Current status and procedural situation:

On August 21, 2019, the Administrative Court of Cundinamarca ruled on the process, denying the claims of the lawsuit, subtracting value from the agreement concluded in 2014 regarding this liquidation and which yielded a much lower value than what was contained in the resolution to reliquidate public lighting. . The Company filed an appeal because: i) the Court did not recognize that the transaction entered into by the parties on June 26, 2014 is fully valid and, therefore, the UAESP was obliged to incorporate it in the partial and unilateral liquidation of the agreement. interadministrative. (Law 80 of 1993 article 60). ii) The Court ignored the existence and validity of the transaction contained in the resettlement agreement signed by the parties on June 26, 2014 and, consequently, its res judicata effect (art. 2483 Civil Code). iii) The Court ignored the principle of good faith (art. 83 Political Constitution) and the prohibition of going against one's own acts (venire contra fatum propium non valet). iv) The Court ignored that the administration cannot obtain any benefit from its own non-compliance. The delay is not attributable to the Company, since the obligation to repay unilaterally (2 months) was only for the UAESP and this occurs after 24 months, so the delay is attributable to the UAESP.

The appeal was admitted before the Council of State and given the congestion that the administration of justice currently has, the Company considers that it will be able to have a ruling no earlier than five years. For its part, this resolution of the reliquidation of public lighting is being collected by the UAESP via coercive collection from the Company. Within the framework of this execution, a surety bond was presented under the terms of art. 837-1 of the Tax Statute, in order to prevent the materialization of seizure orders against the Company.

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 Company, the percentage does not exceed 50%.

This litigation is rated as possible with 49% and for this reason an allocation of the provision is not required.

As of June 30, 2024, the process continues to be dispatched for a second instance ruling.

d. Comepez Popular Action - Precautionary measure to suspend the filling of the Quimbo Reservoir.

Start date: 2015.

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Claim: Undetermined.

Purpose of the trial: On February 9, 2015, the Company was informed of the precautionary measure decreed by the Administrative Court of Huila, on the occasion of the Popular Action promoted by Compañía Comepez SA and Others in pursuit of the rights to an environment healthy, 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 Company was ordered not to begin the activity of filling the Quimbo reservoir until the optimal flow of the river and other obligations are satisfied.

Current status and procedural situation: After the evidentiary phase had been completed, on December 18, 2020, an unfavorable ruling was issued ordering the following:

1. Design a decontamination project that guarantees that the water from the reservoir does not affect the water resource or generate adverse effects on underwater fauna and flora.
2. The Ministry of Environment and Sustainable Development and the Company will jointly design a project for the decontamination and treatment of water resources, to mitigate and control the adverse effect of coliforms on the riverside population, and will articulate it with the different municipalities located upstream of the reservoir. , whose wastewater is discharged directly or indirectly into the Magdalena River (San Agustín, Isnos, Pitalito, Palestine, Saladoblanco, Oporapa, La Argentina, Elias, Tarqui, Altamira, Guadalupe, Suaza, El Pital, El Agrado, Garzón, Paicol and Gigante).
3. Urge the ANLA to corroborate whether the concessionaire built the interceptors and wastewater systems in the municipalities of the area of influence, and according to the results obtained, adopt the decisions that legally correspond to it.
4. Urge the Ministry of the Environment to design, lead and formulate a hydrosanitary protection and recovery policy for the upper, middle and lower Magdalena.
5. Order that the oxygenation system that was installed in compliance with the precaution operates permanently, subject to the protocols and guidelines issued by the National Environmental License Authority. Likewise, the Company will continue to monitor water quality (under the terms and conditions determined by the aforementioned environmental authority); which must be carried out by a laboratory accredited by IDEAM.

After the ruling was appealed by the Company and other parties to the process, on December 31, 2021, the State Council admitted the appeal.

As of June 30, 2024, the Company is waiting for the transfer to be issued to file in the second instance.

e. Action by Group José Rodrigo Álvarez Alonso and others.

Start date: 2012.

Claim: \$33,000,000.

Object of the trial: A group action has been filed by 1,140 inhabitants of the municipality of Garzón based on the fact that, as a consequence of the construction of the PHEQ, their income from artisanal or business activities has been reduced by an average of 30% without, When preparing the “socioeconomic census” of the project, this would have been taken into account. The Company rejects these claims based on the fact that: (1) The socioeconomic census met all the methodological criteria, giving space and time for all interested

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parties to have the opportunity to register in it; (2) The plaintiffs are non-residents and for this type of person, compensation is only provided for those whose income comes mainly from their activity in the Area of Direct Influence of the PHEQ; (3) Compensation should not go beyond the “first link” of the productive chain and be based on the income status indicators of each affected person.

Current status and procedural situation: In the first instance in the evidentiary phase.

On June 7, 2023, the Court sent the supplement to the expert opinion and within the execution period it was requested that the formulas and criteria be clarified to evaluate the plaintiffs' consequential damage.

As of June 30, 2024, the process is still in the evidentiary phase.

f. Nullity and restoration against settlement of the forestry use fee settled by the CAM in 2014.

Start date: 2014.

Claim: \$28,605,000 (fee and interest).

Object of the trial: The Regional Autonomous Corporation of Alto Magdalena - CAM (environmental authority with jurisdiction over the El Quimbo Project) settled in 2014 the forest exploitation fee supposedly originated in the construction of the Project. The fee is paid for the provision of an environmental service and is calculated at a rate of \$100 (indexed 25% annually since 1982) for cubic meters of wood with commercial value (“usable”).

The Company considers that the indexation of cubic meters should be done by the CPI and not by 25% annually, considering that the standard on which the CAM is based (i.e. Inderena Agreement 048 of 1982) is not applicable. The Council of State in fact temporarily suspended this rule. Additionally, the CAM has accepted that it has not provided environmental services and it has been demonstrated that the wood had no economic value.

Current status and procedural situation: As of June 30, 2024, the litigation is pending a first instance ruling in the Administrative Court of Huila.

g. Nullity and restoration against settlement of the Forest Harvesting Rate settled by the CAM in 2019.

Start date: 2019.

Claim: \$34,838,000 (fee and interest).

Object of the trial: The Regional Autonomous Corporation of Alto Magdalena - CAM (environmental authority with jurisdiction over the El Quimbo Project) settled again in 2019 the forest exploitation fee supposedly originated in the construction of the Project. The fee is paid for the provision of an environmental service and is calculated at a rate of \$100 (indexed 25% annually since 1982) for cubic meters of wood with commercial value (“usable”).

The Company considers that the indexation of cubic meters should be done by the CPI and not by 25% annually, considering that the standard on which the CAM is based (i.e. Inderena Agreement 048 of 1982) is not applicable. The Council of State in fact temporarily suspended this rule. Additionally, the CAM has accepted that it has not provided environmental services and it has been demonstrated that the wood had no economic value. Additionally, by Law it is prohibited to pay the same tax twice, remembering that in 2014 the CAM had also paid that amount.

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Current status and procedural situation: As of June 30, 2024, the litigation is pending a first instance ruling before the Administrative Court of Huila.

h. Nullity and restoration against settlements of the Water Use Rate in 2016, 2017 and 2018.

Start date: 2019.

Claim: \$18,239,162 (fee and interest).

Object of the trial: Cundinamarca Regional Autonomous Corporation (CAR) intends to charge the rate for the use of water on the total concession and not for the volume actually used, in the Small Hydroelectric Plant of Rionegro in 2016, 2017 and 2018. The CAR alleges alleged failures in flow measurement. The Company's defense is based on the arguments that (i) the correct compensation according to the installed capacity was the transfers from the electrical sector, the generating event of the rate is the effective use of water for generation: there was no continuous generation 365 days of the year, but only on specific days; and (iii) measurement commitments were met and, therefore, the CAR did not have the right to calculate the rate on the entire concessioned flow.

Current status and procedural situation:

The five lawsuits (two for 2016, one for 2017 and two for 2018) are estimated as possible risks due to their probability of loss (between 20% and 45%). The two processes against the 2016 liquidations began before the contentious administrative jurisdiction in September 2019 and April 2021, while the process against the 2017 liquidation began in December 2020 and that of 2018 in August and November 2021.

In May 2024 we received an unfavorable first instance ruling, which was appealed, within the 2017 liquidation process, the Company is preparing to present first instance conclusion arguments in the coming months.

As of June 30, 2024, the two processes against the 2016 settlements entered the office for a first instance ruling.

i. Nullity and restoration against VAT settlements in 2016.

Start date: 2020

Claim: \$4,538,006 (higher tax, penalty and interest).

Object of the trial: The DIAN proposed a questioning of the bimonthly VAT settlements for the year 2016, under the understanding that the reconnection services charged to users must have been taxed with VAT. The Company has maintained that that position is incorrect in light of the regulatory qualification of the service.

In 2021, the Council of State also noted that the DIAN's position was not adjusted.

Current status and procedural situation:

The two litigations (one for the first to fifth two months of 2016 and another for the sixth two months of 2016) are estimated as possible risks for their probability of loss (44% and 26%); The respective lawsuits were filed in November and October 2020.

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On July 4, 2023, the Company was notified of an order that decreed the accumulation of the process of the sixth two-month period within the process for the first to fifth two-month periods, so the external lawyer will be in charge of the accumulated process, since it was only carrying out the process of the sixth two-month period and we file the corresponding powers.

In February 2024, the memorial was filed requesting the procedural succession of Enel Colombia S.A. E.S.P.

As of June 30, 2024, there is no first instance ruling in any of the litigation.

j. Alfonso Jimenez Cuesta and others.

Start date: 2010.

Claim: \$150,000,000.

Object of the trial: Enel Colombia S.A. E.S.P. (formerly Codensa) is being sued by a group of users seeking compensation for the sanctions imposed by Codensa, derived from the provisions of article 54 of Resolution 108 of 1997, which allowed sanctions against whoever would have intentionally altered the measurement of its consumption. Said article was later declared null and void by the Council of State, which led the plaintiff to file the aforementioned lawsuit, alleging that Codensa had to respond for the money collected from users during the validity of the aforementioned article. In our defense, Enel acted in compliance with a legal duty, that is, it acted in compliance with the provisions of the law while it was in force and its nullity applies to the future, not to already consolidated legal situations.

Current status and procedural situation: This litigation is in the evidentiary stage.

On December 21, 2023, Enel Colombia S.A. E.S.P. submitted a request for an ex officio decree of 2 new testimonies, taking into account that the two people on whom the decrees were made are no longer linked to the Company, and the office was also informed that the requested administrative files were not found in the Company's archive, because more than 10 years had already passed. On March 31, 2024, the Judge granted our request and set a hearing date for May 30 and 31, 2024, however, the counterparty filed an appeal.

As of June 30, 2024, the litigation continues in the evidentiary phase.

k. María Isabel Delgadillo and others.

Start date: 2012.

Claim: \$2,222,742,172.

Object of the trial: Group action due to flooding of the Bosa and Kennedy neighborhoods in Bogotá DC. Enel Colombia S.A. E.S.P. was sued by a group of inhabitants of these sectors requesting compensation for the floods that occurred in 2010 and 2011, due to the overflowing of the Bogotá River. Regarding the Company, its possible responsibility in the floods due to the operation of the floodgates of the Alicachín Power Plant is pointed out. However, the operation of the Alicachin Central floodgates cannot have generated these floods, since the discharge, if such had occurred, would not reach the Bosa and Kennedy neighborhoods. Additionally, the problem of the flooding was the poor state of the City's aqueduct and sewage system.

Current status and procedural situation: This litigation has been in the evidentiary phase since January 18, 2022.

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As of June 30, 2024, the process for the plaintiff to present the decreed expert opinion is suspended for 3 months, and the EAAB and the CAR are required to respond to the requests raised by the coordinating lawyer of the plaintiff group.

I. Jesús Maria Fernandez and Olga Patricia Pérez Barrera (La Mina property)

Start date: 2017.

Claim: \$24,673,189.

Object of the trial: The plaintiffs request compensation for damages in the form of lost profits for the de facto permanent occupation carried out by the Company, in the area of the Mining Concession Contract of the La Mina Property of which the plaintiff was the owner, caused by the construction of the El Quimbo Dam.

Current status and procedural situation: Once the evidence has been provided, on December 1, 2023, the process enters the Office for a first-instance ruling.

As of June 30, 2024, there are no additional movements.

m. Consalt International.

Start date: 2022.

Claim: \$14,234,784.

Object of the trial: Arbitration Court arising from reciprocally attributed contractual breaches, which motivated the exercise of the termination of the contract first by the contractor Consalt International and then by the Company. On the one hand, Consalt International argues that Enel Colombia S.A. E.S.P. failed to comply with obligations associated with obtaining the project's environmental license, social management and public order, which, according to the plaintiff, has generated impacts in value and time with respect to the initial planning. of the contract and its offer, which motivated the exercise of the termination of the contract agreed in its favor, making the termination effective for Consalt International on September 17, 2022. For its part, the Company filed a counterclaim alleging the abandonment of the work by the contractor and the payment of damages to the Company.

Current status and procedural situation: It is in the evidentiary phase.

As of June 30, 2024, some of the testimonies requested by the parties have been heard and subpoena of the testimonies is expected. remaining.

n. Direct reparation action promoted by Aura Lucia Díaz García and others.

Start date: 2017

Claim: \$20,349,602.

Object of the trial: The plaintiffs claim that as a consequence of the construction of the El Quimbo Hydroelectric Project (PHEQ), their income from activities as day laborers, in tobacco crops and in various

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short-cycle crops have been affected without, when the “socioeconomic census” of the project, this would have been taken into account.

Current status and procedural situation: In the first instance in the evidentiary phase.

On June 20, 2023, an evidentiary hearing was held, evidence related to the process was incorporated (DIAN – RUAF), and 27 interrogations of plaintiffs were heard.

As of June 30, 2024, the process continues in the evidentiary stage.

o. Direct reparation action promoted by Antonio Jesús Moreno Vargas and 98 others.

Start date: 2017.

Claim: \$15,831,622.

Object of the trial: The plaintiffs claim that as a consequence of the construction of the PHEQ, their income from artisanal fishing activities has been affected without this having been taken into account when the “socioeconomic census” of the project was prepared.

Current status and procedural situation: In the first instance in the evidentiary phase.

On May 29, 2019, June 16, 2019, August 24, 2022, May 15, 2023, evidence hearings were held, evidence related to the process was incorporated (DIAN – ICA – AUNAP – RUAF), interrogations were heard of plaintiffs, and considering that the evidence ordered could not be carried out in its entirety, the hearing was suspended.

As of June 30, 2024, an evidentiary hearing is scheduled for August 12, 13, and 14, 2024.

p. Reparation Action promoted by Tito Toledo and 111 others.

Start date: 2017.

Claim: \$33,716,614.

Object of the trial: The plaintiffs claim that as a consequence of the construction of the PHEQ, their income from artisanal mining activities has been affected without this having been taken into account when the “socioeconomic census” of the project was prepared.

Current status and procedural situation: In the first instance / to the office for ruling.

Once the evidentiary phase was completed, arguments were presented on June 13, 2022 and it entered the office for a first instance ruling on June 26, 2022.

As of June 30, 2024, there are no additional movements.

q. Direct Reparation Action promoted by Yina Paola Amaya and Others 132.

Start date: 2017.

Claim: \$20,706,897.

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Object of the trial: The plaintiffs claim that as a consequence of the construction of the PHEQ, their income from day labor activities in tobacco crops and short cycle crops on properties located in the Area of Direct Influence (AID) of the PHEQ have been affected without that, when preparing the "socioeconomic census" of the project, this would have been taken into account.

Current status and procedural situation: In the first instance / to the office for ruling.

Once the evidentiary stage was completed, final arguments were presented on October 30, 2023 and it entered the office for a first instance ruling on November 15, 2023.

As of June 30, 2024, there are no additional movements.

r. Direct reparation action promoted by Rosa Helena Trujillo, Otoniel Adames Trujillo and Others (43).

Start date: 2017.

Claim: \$25,036,414.

Object of the trial: The plaintiffs claim that as a consequence of the construction of the PHEQ, their income from activities of feeding workers, harvesting cocoa, farmers, day laborers in tobacco crops and various trades, tenants, contractors, vehicle owners, fish, tractor drivers, merchants, sand collectors in the extraction of beach material, input transporters, electricians, domestic workers, artisanal fishermen, employees, have been affected without, when preparing the "socioeconomic census" of the project, this had been taken into account. account.

Current status and procedural situation:

On November 2, 2023, a ruling was issued denying all claims, and the ruling was notified on December 6, 2023. The counterparty appealed and the appeal was granted.

As of June 30, 2024, the second instance ruling is awaited.

s. Direct reparation action promoted by Gilberth Paredes and Others 112.

Start date: 2017.

Claim: \$16,857,708.

Object of the trial: The plaintiffs claim that as a consequence of the construction of the PHEQ, their income from artisanal fishing activities has been affected without this having been taken into account when the "socioeconomic census" of the project was prepared.

Current status and procedural situation:

On June 13, 2022, the appeal is granted, on September 12, 2022, the appeal is admitted.

As of June 30, 2024, the process continues to be dispatched for a second instance ruling.

t. Means of control Direct Repair of Ruber Cufiño Hernandez and Others 252.

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Start date: 2017.

Claim: \$38,117,538.

Object of the trial: The plaintiffs seek to condemn the company Enel Colombia S.A. E.S.P. for the material and moral damages caused by the impact on the economic activity of day laborers of various trades in the short cycle in the area of direct influence of the El Quimbo hydroelectric project, and that, with the construction, a loss of productive capacity was generated for each of them.

Current status and procedural situation: In evidentiary stage.

On August 22, 2023, an evidentiary hearing was held, without hearing the interrogation of the plaintiffs and testimonial evidence from Enel Colombia S.A. E.S.P., it was suspended and the date for the continuation was set for January 23 and 24, 2024. Upon arrival, the date was set. The tests were carried out and it is expected that the Judge will set new dates to carry out the missing tests.

As of June 30, 2024, it remains in the evidentiary stage.

or. Means of control Action by Grupo Policarpo Agudelo and others (Puente Paso el Colegio).

Start date: 2014.

Claim: \$50,000,000.

Object of the trial: This is a group action processed by 373 natural persons inhabitants of 5 municipalities of Huila (Paicol, Nátaga, La Plata, Tesalia and La Argentina) transporters, rice growers and various merchants, hardware stores, who affirm that the Company must respond for having generated the undermining of the base of the abutment of the Paso del Colegio bridge, right bank, for the improper management given in the use of drag material at the extraction source, area 9 at the confluence of the Páez and Magdalena, for the El Quimbo Hydroelectric Project, which caused the closure of the bridge between August 8, 2011 and December 17, 2012, generating a loss of productive capacity for each of them.

Current status and procedural situation: In the process of the second instance.

Once the evidentiary stage was completed, on January 17, 2020 we were notified of the first instance ruling favorable to Enel Colombia S.A. E.S.P. issued by the administrative court of Huila. The court's argument is that it was not possible to demonstrate that the cause of the deterioration of the bridge was a consequence of the activity carried out by the Company for the construction of the project.

This ruling was appealed by the plaintiff on March 31, 2024. As of June 30, 2024, it is pending for a second instance ruling.

v. Action for Nullity and Restoration of the Rights of Jesús Hernán Ramírez Almarío 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

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the loss of productive activity belonging to the population group of fishermen. who carried out the activity before the execution of the Quimbo project.

Current status and procedural situation: Probationary stage.
The initial hearing was held on May 23, 2024.

As of June 30, 2024, it continues in the evidentiary phase.

w. Action for Nullity and Restoration of the Rights of Lorena Amaya Betancourth and others.

Start date: 2021.

Claim: \$20,706,897.

Object of the trial: The plaintiffs request recognition and payment for the material and moral damages caused by the construction of the El Quimbo Hydroelectric Project and/or compensation for the loss of productive activity, belonging to the population group of day laborers who carried out the activity before. of the execution of the Project.

Current status and procedural situation:

Once the evidentiary stage was completed, on August 16, 2002, the final arguments were presented and on September 1, 2022, I entered the office for the first instance ruling.

As of June 30, 2024, the process continues in dispatch.

x. Declarative process of Investments Los Almendros Del Norte Ltda.

Start date: 2023.

Claim: \$132,191,499.

Object of the trial: The plaintiff claims that he built three electrical circuits in 1998 located on Carrera 118 No. 128-34, to be delivered to the Company for the provision of public energy service and that they have not been paid or recognized by The Company, therefore, is failing to comply with CREG Resolution 070 of 2008 that refers to remuneration for the use of assets, therefore requesting payment of consequential damages and loss of profits.

Current status and procedural situation: In initial phase. On December 5, 2023, the lawsuit was answered.

As of June 30, 2024, initial hearings are expected.

y. José Edgar Bejarano Group Action.

Start date: 2004

Claim: \$32,000,000.

Object of the trial: Enel Colombia S.A. E.S.P. and AES Chivor & Cía. S.c.a. E.S.P., as responsible for the damages caused to the plaintiffs, due to the overflowing of the natural channel of the Upía River, caused by

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floods during the last two (2) years and especially from May 13, 14 and 15, 2002, as a consequence of the irregular and unplanned discharge of the Chivor and Guavio dams owned by the defendant companies.

Current status and procedural situation:

The Tenth (10th) Administrative Court of Bogotá, on October 4, 2023, issued a first instance ruling that was favorable to the Company, determining that the evidence submitted and practiced in the process does not demonstrate the existence of a causal link between the flood suffered by the plaintiffs with the operation of the Chivor and El Guavio hydroelectric plants; Specifically, it was not only demonstrated that there were no openings of the floodgates on the indicated dates but also that there were strange causes that ultimately generated the flooding downstream on the banks of the Upía River.

As of June 30, 2024, the process has been pending the second instance ruling since December 18, 2023.

z. Counterclaim within the Enel Colombia Arbitration Court against Mapfre Seguros Generales de Colombia SA, Mapfre Colombia Vida Seguros SA and Mapfre Servicios Exequiales S.A.S.

Start date: 2023.

Claim: \$24,547,162.

Object of the trial: Enel initiates an Arbitration Court against Mapfre for having failed to comply with the existing commercial offer for the collection, promotion and billing of insurance, specifically for contacting clients without two years having passed after completion, which generated damages for the Company . For its part, Mapfre sues in a counterclaim and requests that the Company be declared contractually responsible for having unilaterally terminated the commercial offer on June 22, 2021, and that other non-compliance be declared within the development of the contract and ordered to pay damages.

Current status and procedural situation: The claim was answered, opposing its claims, the Arbitration Court of the Chamber of Commerce of Bogotá set a date for the conciliation hearing on January 30, 2024. On this date the hearing was held. of conciliation, declaring it failed due to the lack of conciliatory formulas, therefore, the arbitrators set their fees and the process will continue its normal course.

As of June 30, 2024, the process is still in the evidentiary stage, in practice of the testimonies requested by the parties.

29. Sanctions

In the period between December 31, 2023 to June 30, 2024, the Company has the following sanctions in progress:

Environmental sanctions

a) The National Environmental License Authority (ANLA) confirmed the sanction against the Company for \$2,503,259, for the alleged non-compliance with the environmental license, in relation to the removal of wood and biomass resulting from forestry exploitation of the Project reservoir basin. El Quimbo Hydroelectric Plant. A claim for annulment and restoration of the right was filed, the claim has already been admitted.

On February 24, 2023, the first instance ruling was notified, through which the claims made by the company; In this sense, in February 2023 an appeal was filed against the sentence and since December 2023 the process has been pending at the Council of State for a second instance sentence.

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The litigation with which the annulment of the sanction is sought is classified as remote 10%. It is highlighted that the penalty was already paid on June 16, 2023.

b) The Regional Autonomous Corporation of Alto Magdalena (CAM) ruled on the appeal filed against Resolution No. 2239 of July 29, 2016, in which the Company was fined \$758,864, for violation of environmental regulations, since activities without having the prior environmental permit as established by the norm (Opening of the road above level 720 of the PHEQ), the penalty was reduced to \$492,700.

The claim for annulment and restoration of the right (judicial actions) was filed, the CAM answered the claim. After the suspension of the process decreed by the Administrative Court of Huila due to the emergency measures due to COVID19, in December 2020 the initial hearing was held and the technical testimony requested by Enel Colombia S.A. E.S.P. was carried out; On April 6, 2022, the evidentiary stage was completed and a transfer was made to present closing arguments on April 27, 2022. The process has been pending for ruling since this date.

This litigation seeks the annulment of the sanction and is classified as remote 10%. It is highlighted that the penalty was paid on April 29, 2024.

c) On January 12, 2018, the Company was notified of resolutions No. 3567, 3568 and 3569 of December 4, which confirmed the sanctions imposed by the CAM in November 2016 in relation to resolutions 3590, 3653 and 3816. November 2016, derived from the lack of discharge permits from the PHEQ resettlements, in accordance with environmental regulations.

As a consequence of the above, the Regional Autonomous Corporation of Alto Magdalena (CAM) imposed two (2) sanctions consisting of a fine of \$50,670 each.

The following are the resolutions and the facts for which the sanctions are presented:

- Resolution No. 3590 of November 10, 2016, the CAM sanctions the Company for not having the discharge permit for the Montea resettlement.

A claim for annulment and restoration of the right was filed, as of May 30, 2019, a first instance ruling was issued on October 4, 2021 in favor of the Company; The appeal presented by the CAM is currently being processed.

This litigation seeks the annulment of the sanction and is classified as 53% probable. It is highlighted that the penalty has not been paid because we have a favorable first instance ruling for the Company.

- Resolution No. 3816 of November 10, 2016, the CAM sanctions the Company for not having the discharge permit for the La Galda resettlement.

A claim for annulment and restoration of the right was filed against the CAM. On April 14, 2021, a first instance ruling was issued by the seventh administrative court of Neiva, in which the claims of Enel Colombia S.A. E.S.P. were denied. The process is currently pending the processing of the appeal presented by Enel Colombia S.A. E.S.P., before the administrative court of Huila.

In the month of February this litigation was reclassified to remote 10%. The penalty has not been paid.

d) Resolution No. 3727 of December 22, 2022, and formally notified on January 19, 2023 “by which an appeal for reconsideration is resolved”, issued by the Central Territorial Directorate of the Regional Autonomous Corporation of Alto Magdalena – CAM.

Background: By Resolution No. 1589 of June 29, 2022, the Regional Autonomous Corporation of Alto Magdalena, declared the Company and Mr. Rubén Darío Mosquera Sierra of the charges formulated in order

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No. 081 dated August 29, 2019, related to the improper forest use of certain tree individuals, consequently, from the above, a fine was imposed on the Company worth \$540,470.

On June 27, 2023, the claim for Nullity and Restoration of the Right was filed against the Regional Autonomous Corporation of Alto Magdalena – CAM, before the Administrative Courts of Neiva – Huila; The claim was admitted and answered by the CAM on September 28, 2023.

The initial hearing was held on November 21 and concluding arguments were presented on December 5, 2023. The process is currently pending for a first-instance ruling in the third administrative court of Neiva.

This litigation seeks the annulment of the sanction and is classified as remote 10%. It is highlighted that the payment of the penalty was made on September 26, 2023.

e) Resolution 3607 of December 14, 2022, formally notified on January 19, 2023 “by which an appeal for reconsideration is resolved”, issued by the Central Territorial Directorate of the Regional Autonomous Corporation of Alto Magdalena – CAM.

Background: through Resolution No.1588 of June 29, 2022, the Alto Magdalena Regional Autonomous Government declared Enel Colombia SA, the company RG Ingeniería Ltda. and Ingedere Ltda. responsible and sanctioned them for the alleged non-compliance with environmental regulations, consisting of carrying out forestry exploitation. without authority. For Enel Colombia S.A. E.S.P. the penalty is \$363,262.

The conciliation process was completed without agreement between the parties and the lawsuit was filed on July 13, 2023.

It is currently pending admission by the fourth administrative court of Neiva.

This litigation seeks the annulment of the sanction and is classified as remote 10%. It is highlighted that the penalty was paid on November 20, 2023.

f) Resolution No. 2835 of 2023, by which the appeal for reconsideration filed against Resolution No. 00427 of 2023, issued by the National Environmental Licenses Authority-ANLA, is resolved.

Background: The National Environmental Licensing Authority-ANLA, began a sanctioning process against Enel Colombia S.A. E.S.P., for the alleged environmental violation of not updating the contingency plan, an obligation established in the environmental license, the sanction is for a value of \$141,052,735.

After exhausting the procedural requirement before the Attorney General's Office, the claim for Nullity and Restoration of the Law was filed on July 2, 2024, which is pending in Administrative Court 3 of Bogotá; It is currently pending admission.

This litigation seeks the annulment of the sanction and is classified as remote 10%.

g) Resolution No. 00069 of 2024, by which the appeal for reconsideration filed against Resolution No. 00597 of 2023, issued by the National Environmental Licenses Authority, is resolved.

Background: The National Environmental Licensing Authority initiated a sanctioning process against the Company for an alleged environmental violation, since said authority considers that the Company did not comply with the obligation established in the environmental license, regarding the coordination of forestry exploitation fronts. . The value of the penalty corresponds to the sum of \$47,333,801.

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Currently, the conciliation request is pending to be filed with the Attorney General's Office, to exhaust the procedural requirement, which expires in the month of May 2024. Subsequently, the claim for nullity and restoration of the right will be presented before the environmental authority - ANLA. This litigation seeks the annulment of the sanction and is classified as remote 10%.

Sanctions for regulatory breaches:

- a) On July 11, 2022, through Resolution No. SSPD 20222400660655, the Superintendency of Public Services resolved to sanction a fine of \$700,000,000 for considering that the Company failed to comply with the measurement code with respect to the client Gran Tierra Energy Ltda. for accumulating three failures in the measurement system in a period of one year. An appeal for reconsideration was filed before the same SSPD against the sanction; this entity through Resolution No. SSPD20232400403065 of July 21, 2023 resolved to confirm the sanction against the Company, and it was not correctly notified of this decision, therefore, a protection action was filed with file 11001310302720230043800, which had a ruling 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 claim for annulment and reinstatement was filed against this sanction. To date there are no more movements.

This litigation seeks the annulment of the sanction and is classified as remote 10%.

- b) On July 19, 2022, through Resolution No. SSPD 20222400666425, the Superintendency of Public Services resolved to impose a fine of \$242,459, considering that, during the month of May 2020, the Company failed to comply with regulations on measuring consumption. and billed 53,339 users for electric energy service based on estimated consumption without having proven that this did not occur as a consequence of their action or omission. Against the sanction, an appeal for reconsideration was filed before the same SSPD, in response, the entity through Resolution No SSPD20232400436065 of August 3, 2023 resolved to modify the sanction imposed, leaving a value to be paid of \$237,422.

The fine was paid on August 23, 2023 and on January 11, 2024, a claim for annulment and restoration was filed Against the aforementioned sanction; to date there are no more movements.

The litigation with which the annulment of the sanction is sought is classified as remote 10%.

30. Energy derivatives market

Generation

In May 2018, the Board of Directors approved the change in the Company's corporate purpose, in order to be able to carry out operations in the derivatives markets for purposes other than the coverage of the contracting portfolio. As of June 30, 2024, there are current energy futures sales and purchase contracts for 45.00 GWh, with a purpose other than the coverage of the contracting portfolio.

In turn, so far this year as of June 30, 2024, 34.92 GWh were settled, which were not considered within the hedging strategy.

Futures operations with Trading are backed by guarantees which as of June 30, 2024 amount to \$3,513,088 in cash and \$1,094,314 in TES, which are available to the Company, but as part of its Trading operation, they must be held as minimum amounts such as cash and cash equivalents.

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Distribution

In accordance with CREG Resolution 101 020 of 2022 that defines the transfer of contract prices resulting from the mechanism proposed by Derivex, the Company, trying 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 aimed at serving the regulated market. In the first auction of the mechanism, a reference price was set that allowed Enel Colombia to close an operation in December 2022 for 4 contracts for the period between May and August 2023. As of June 30, 2024, there are no current contracts under this mechanism.

As of June 30, 2024, the Trading valuation for Enel Colombia closes as follows:

	Operation	MTM	No. Operations
Generation	Business	\$247,896	22
Total		\$247,896	22

31. Information on fair values.

The fair value of financial assets and liabilities is presented at the amount at which the instrument could be exchanged in a current transaction between mutually agreed parties and not in a forced or liquidation transaction, in accordance with the defined policy.

Below are the financial assets and liabilities that present a variation between the book value and the fair value, as of June 30, 2024:

Financial assets (1)	book value	Fair value
Trade accounts and other accounts receivable, net	\$2,374,288,135	\$2,380,222,473
Total assets	\$2,374,288,135	\$2,380,222,473

Financial liabilities (2)	book value	Fair value
Bonds issued	\$1,998,814,248	\$2,007,294,829
bank loans	6,808,214,695	7,605,144,290
Leasing obligations	226,947,357	205,253,585
Total liabilities	\$9,033,976,300	\$9,817,692,704

Non-financial assets (3)	book value	Fair values
Carbon Credits	\$23,507,127	\$78,330,801
Total non-financial assets	\$23,507,127	\$78,330,801

Below are the financial assets and liabilities that present a variation between the book value and the fair value, as of December 31, 2023:

Financial assets (1)	book value	Fair values
Trade accounts and other accounts receivable, net	\$2,449,099,302	\$2,452,256,657
Total assets	\$2,449,099,302	\$2,452,256,657

Financial liabilities (2)	book value	Fair values
Bank Loans	\$6,635,299,682	\$7,473,076,071
Bonds issued	2,450,471,339	2,514,682,617

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Leasing obligations	221,210,897	214,981,945
Total liabilities	\$9,306,981,918	\$10,202,740,633
Non-financial assets (3)	book value	Fair values
Carbon Credits	\$23,573,288	\$78,330,801
Total non-financial assets	\$23,573,288	\$78,330,801

- (1) The Company evaluates accounts receivable and other long-term accounts receivable, classifying them under level 2 of the hierarchy, taking into account that they are observable in similar markets. For this measurement, the basis of parameters such as the lowest interest rates in the market for products with characteristics similar to the cutoff of June 2024, risk factors of each country in particular, the solvency of the client and the risk characteristics of the financed portfolio are used. . Based on this evaluation, provisions are recorded to account for expected losses on these accounts receivable.
- (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. Fair value is estimated by discounting future cash flows using rates available for debt with similar terms, credit risk and maturities. The Company uses the discount rates of the zero-coupon curve according to the maturities of each issue. The fair values of cash and cash equivalents and trade accounts payable approximate their carrying amounts, largely due to the short-term maturities of these instruments.

As of June 30, 2024, the Company does not present financial assets or liabilities measured at fair value in its statement of financial position.

- (3) As of June 30, 2024, CO carbon credits have been recognized₂, whose fair value is \$78,330,801 correspond to 2,691,628 certificates issued in November 2020 for the reduction of CO emissions₂for the years 2015 – 2018 for \$18,755,788, 1,396,818 certificates issued in March 2021 for reduction of CO emissions₂for the years 2019 and 2020 for \$19,415,770, 1,167,444 certificates issued in February 2022 for reduction of CO emissions₂for \$16,485,062 and 1,133,764, certificates issued as of September 2023 for reduction of CO emissions₂for \$23,674,181 from the Quimbo, Guavio Menor, Darío Valencia Samper, Salto II Tequendama plants; Likewise, sales of CO certificates have been made₂with an impact on inventory of (\$54,823,674). (See Note 9).

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32. Categories of financial assets and liabilities

The categories under IFRS 9 of financial assets and liabilities are the following:

Financial Assets	As of June 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Amortized Cost				
Trade accounts receivable and other accounts receivable	\$2,327,742,343	\$46,545,792	\$2,394,965,018	\$54,134,284
Cash and cash equivalents	898,441,558	-	1,437,701,171	-
Accounts receivable from related entities	15,532,807	-	14,054,079	-
Other financial assets	26,064,245	-	13,431,972	-
Total Financial Assets at Amortized Cost	\$3,267,780,953	\$46,545,792	\$3,860,152,240	\$54,134,284
Fair Value with changes in Results				
Other financial assets	1,787,348	152,536	3,693,337	198,656
Total Financial Assets at Fair Value with changes in Results	\$1,787,348	\$152,536	\$3,693,337	\$198,656
Fair Value with changes in OCI				
Other financial assets	32,057,769	25,899,232	2,294,698	30,057,440
Total Financial Assets at Fair Value with changes in OCI	\$32,057,769	\$25,899,232	\$2,294,698	\$30,057,440

Financial Liabilities	As of June 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Amortized Cost				
Other financial liabilities	\$1,549,814,663	\$7,484,161,637	\$2,097,418,166	\$7,209,563,752
Trade accounts and other accounts payable	1,908,932,496	86,984,534	2,756,987,272	-
Accounts payable to related entities	1,898,852,002	24,574,537	118,805,908	23,696,248
Total Financial Liabilities at Amortized Cost	\$5,357,599,161	\$7,595,720,708	\$4,973,211,346	\$7,233,260,000
Fair Value with changes in OCI				
Other financial liabilities	27,792,980	-	76,927,698	1,256,036
Total Financial Liabilities at Fair Value with changes in OCI	\$27,792,980	-	\$76,927,698	\$1,256,036

33. Operating segments

The Company has been organized internally by operating segments, which have been defined based on IFRS 8 Paragraph 9, which has as its starting point the segregation requested by the Company'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 Company review the internal reports periodically.

Consequently, the Company has defined the following operating segments, whose main products, services and operations are as described below:

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No.	SEGMENT	OPERATION
1	Generation	<ul style="list-style-type: none"> Power generation, and Gas marketing Commercialization of carbon credits
2	Distribution	<ul style="list-style-type: none"> Distribution and commercialization of Energy Public lighting service (infrastructure) and Other businesses.

Additionally, these segments meet the quantitative thresholds for determining segments that must be reported as of June 30, 2024.

The financial information of the segments is determined by applying to each of them the general policies of the Company described in the corresponding chapter.

Below is the financial information by segment:

Results by segments for the period
January – June 2024

	Segments as of June 30, 2024			Total
	Generation	Distribution	Eliminations or settings	
Revenue from ordinary activities from external clients	\$3,187,350,787	\$4,409,354,672	\$ -	\$7,596,705,459
Revenue from ordinary activities from inter-segment transactions	332,005,306	120,023,534	(452,028,840)	-
Income from ordinary activities	\$3,519,356,093	\$4,529,378,206	\$ (452,028,840)	\$7,596,705,459
Supplies and services	(1,906,928,316)	(2,571,816,713)	452,028,840	(4,026,716,189)
Depreciation and amortization	(149,088,876)	(297,507,586)	-	(446,596,462)
Personnel expenses	(100,131,283)	(154,109,617)	-	(254,240,900)
Other income (costs)	(135,895,392)	(90,273,990)	-	(226,169,382)
Interest income	24,539,320	81,040,726	-	105,580,046
Interest expenses	(258,263,973)	(345,581,323)	-	(603,845,296)
Differences in change	(13,689,450)	(5,737,217)	-	(19,426,667)
Participation in the profit (loss) of investees with equity participation	57,844,533	(2,223,082)	-	55,621,451
Results in sale and disposal of assets	(58,650)	(3,918,602)	-	(3,977,252)
Other non-monetary items:	\$501,318	\$ (24,849,536)	-	\$ (24,348,218)
Losses due to impairment of financial assets	501,318	(24,849,536)	-	(24,348,218)
Profit before taxes	\$1,038,185,324	\$1,114,401,266	-	\$2,152,586,590
Income tax expense (income)	(286,864,134)	(391,380,699)	-	(678,244,833)
net profit	\$751,321,190	\$723,020,567	-	\$1,474,341,757

Results by segments for the period
January – June 2023

	Segments as of June 30, 2023			Total
	Generation	Distribution	Eliminations or settings	
Revenue from ordinary activities from external clients	\$3,160,225,764	\$4,022,910,012	\$ -	\$7,183,135,776
Revenue from ordinary activities from inter-segment transactions	330,126,454	116,816,833	(446,943,287)	-
Income from ordinary activities	\$3,490,352,218	\$4,139,726,845	\$ (446,943,287)	\$7,183,135,776
Supplies and services	(1,508,878,084)	(2,463,027,280)	446,943,287	(3,524,962,077)
Depreciation and amortization	(147,752,978)	(261,404,254)	-	(409,157,232)
Personnel expenses	(105,524,524)	(145,185,658)	-	(250,710,182)
Other income (costs)	(37,221,705)	(94,066,442)	-	(131,288,147)
Interest income	19,355,349	123,594,414	-	142,949,763
Interest expenses	(270,636,113)	(283,491,535)	-	(554,127,648)
Differences in change	30,634,657	6,593,341	-	37,227,998
Participation in the profit (loss) of investees with equity participation	(258,696,829)	(1,919,079)	-	(260,615,908)
Results in sale and disposal of assets	(135,398)	282,809	-	147,411
Other non-monetary items:	\$ (856,879)	\$ (24,302,771)	-	\$ (25,159,650)
Losses due to impairment of financial assets	(856,879)	(24,302,771)	-	(25,159,650)

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Results by segments for the period
January – June 2023

	Segments as of June 30, 2023			
	Generation	Distribution	Eliminations or settings	Total
Profit before taxes	\$1,210,639,714	\$996,800,390	-	\$2,207,440,104
Income tax expense (income)	(522,226,541)	(358,617,860)	-	(880,844,401)
net profit	\$688,413,173	\$638,182,530	-	\$1,326,595,703

Financial position by segments
June 30, 2024

	Segments as of June 30, 2024		
	Generation	Distribution	Total
Property, plant and equipment	\$11,187,463,138	\$7,819,398,894	\$19,006,862,032
Intangible Assets	335,025,734	384,292,653	719,318,387
Accounts receivable	610,519,224	1,779,301,718	2,389,820,942
Investments in subsidiaries, joint ventures and associates	3,283,316,898	63,413,862	3,346,730,760
Other Assets	1,635,091,758	701,612,116	2,336,703,874
Total Operating Assets	\$17,051,416,752	\$10,748,019,243	\$27,799,435,995
Other financial liabilities	3,877,482,312	5,184,286,968	9,061,769,280
Accounts payable	1,527,590,846	2,391,752,723	3,919,343,569
Provisions	348,783,026	56,405,061	405,188,087
Other Liabilities	864,699,113	385,516,403	1,250,215,516
Total Operating Liabilities	\$6,618,555,297	\$8,017,961,155	\$14,636,516,452

Financial position by segments
December 31, 2023

	Segments as of December 31, 2023		
	Generation	Distribution	Total
Property, plant and equipment	\$11,018,012,961	\$7,531,680,709	\$18,549,693,669
Intangible Assets	340,179,413	446,870,619	787,050,032
Accounts receivable	560,804,447	1,902,348,933	2,463,153,381
Investments in subsidiaries, joint ventures and associates	2,969,341,774	65,994,422	3,035,336,196
Other Assets	1,542,558,728	1,158,407,292	2,700,966,020
Total Operating Assets	\$16,430,897,323	\$11,105,301,975	\$27,536,199,298
Other financial liabilities	3,978,550,159	5,406,615,493	9,385,165,652
Accounts payable	1,078,785,881	1,820,703,547	2,899,489,428
Provisions	371,764,278	49,321,035	421,085,313
Other Liabilities	953,929,196	747,472,277	1,701,401,473
Total Operating Liabilities	\$6,383,029,514	\$8,024,112,352	\$14,407,141,866

34. Relevant Topics

Authorization for construction and commissioning of Guayepo III Solar Park

On January 12, 2024, the Board of Directors of Enel Colombia S.A. E.S.P. authorized the construction and commissioning of the Guayepo III solar park, as well as the subscription and execution of all documents and acts necessary for this purpose, including the acquisition of one hundred percent one hundred (100%) of the shares of the company Guayepo Solar III S.A.S.ESP

Voluntary disposal process Route 40

Within the framework of the voluntary alienation process agreed with the ANI and the concessionaire Ruta 40, in the month of January 2024, the initial payment in the amount of \$7,868,073 was received 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.

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La Loma Solar Park Entry into Commercial Operation

On February 13, 2024, the inauguration of the La Loma Solar Park took place, the largest solar energy generation plant in the country connected to the National Interconnected System (SIN). From this date this plant will generate 420 GWh/year.

Reliability Charge Auction

The Company participated in the reliability charge auction for the period 2027-2028, with the portfolio of existing plants and with 6 new generation projects (Fundación, Guayepo III, Atlántico, Valledupar, Chinú, Sahagún). The result for the Company was the award of 12,157 GWh/year in firm energy obligations, for a term of up to 20 years, except in the case of the Foundation project, which, being under construction, will be 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:

Substitute Principal

- 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 members of 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., as of April 1, 2024, and ii) accepted the resignation of Mr. Luciano Tommasi as General Manager with effect from March 31, 2024.

Ordinary Bond Tranche

On April 4, 2024, Resolution No. 0393 of February 28, 2024 became firm, by which the registration in the RNVE of the Eighth Tranche of Ordinary Bonds that was in charge of Codensa S.A. E.S.P., and which was transferred to the Company, by virtue of the perfection of the merger by absorption process, for a value of 195,000 million pesos. The above does not represent a financial impact for the Company.

Approval of the Atlantico Photovoltaic solar project

On May 2, 2024 in the Global Investment Committee, and on May 6 in the Board of Directors, the construction of the Atlántico project was approved, with a capacity of 256MWp. The investment in this project is for a total approximate value of 199.4 MUSD (0.78 MUSD/MWp).

Government measures to mitigate the risk of rationing due to the child phenomenon

Because the El Niño phenomenon lasted longer than initially expected, the national government found it necessary to implement various temporary measures to mitigate the risk of rationing in the event that the dry period extended even further, such as the following:

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- Resolution Ministry of Mines and Energy (MME) 40116 (April 2, 2024): transitional measures to supply demand due to energy conditions in the summer 2023 – 2024 (Thermal Goal).
- Resolution Commission for the Regulation of Energy and Gas (CREG) 101-038 (April 15, 2024): transitional measures to defer payment obligations of marketers.
- CREG Resolution 101-041 (April 20, 2024): through which it establishes transitional measures for the dispatch of hydraulic plants with an available reservoir in the event of the El Niño Phenomenon 23-24.
- MME Circular 40017 (April 20, 2024): through which this portfolio announces its decision to extend until May 31, 2024 the measures provided for by Resolution 40116 of 2024.
- Additionally, the CREG issued Resolution 701038 of 2024 through which the new marketing methodology is proposed. This document under consultation is for comments until August 25, 2024.

These measures have had some negative impacts on operating income for the month of April, without representing losses or risks to the financial viability of the Company. At the beginning of the rainy season and because these are temporary measures, no future impact is expected, so after the situation is over there is a sign of tranquility for the sector.

35. Subsequent Events

New Regulatory and legal standards

On July 2, 2024, the Ministry of Mines and Energy published Resolution MME 40225 of 2024, which aims to reduce electricity rates in the country and establishes general guidelines to renegotiate energy contracts between agents; The CREG must issue application regulations and goals. There may be possible impacts in the future if you decide to renegotiate.

Dividend Payment

On July 29, 2024, the Company paid the first installment of the ordinary dividends declared corresponding to the 2023 result.

Acquisition of Guayepo Solar III S.A.S. E.S.P.

On August 5, 2024, Enel Colombia S.A. E.S.P. acquired 100% of the shares of the company Guayepo Solar III S.A.S.ESP. The corresponding legal procedures are currently being carried out.

Ruling that annuls the settlement of the 2020 special contribution

On August 9, 2024, the company was notified of the second instance ruling of the Fourth Section of the Council of State, which annuls the settlement of the 2020 special contribution of Emgesa SAESP 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 SAESP was \$4,393,606, a value that will be indexed by IPC as considered in the ruling.