

**SEPARATE CONDENSED INTERIM FINANCIAL
STATEMENTS**

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

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

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

(*For any 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 September 30, 2024	As of December 31, 2023
ASSET			
<i>Current Assets:</i>			
Cash and cash equivalents	4	\$ 760,186,191	\$ 1,437,701,171
Other financial assets	5	49,375,803	19,420,007
Other non-financial assets	6	82,106,509	64,879,757
Trade and other receivables, net	7	2,125,431,136	2,394,965,018
Accounts receivable from related entities	8	48,559,611	14,054,079
Inventories, net	9	438,058,406	502,366,448
Assets held for sale	10	424,508,688	424,508,688
Income tax assets	11	702,653	5,842,707
Total current assets		3,928,928,997	4,863,737,875
<i>Non-current Assets:</i>			
Other non-current financial assets	5	15,107,486	30,256,096
Other non-current non-financial assets	6	217,194,238	215,991,146
Trade accounts receivable and other non-current accounts receivable	7	49,066,019	54,134,284
Investments in subsidiaries, joint ventures and associates	12	3,338,071,027	3,035,336,196
Intangible assets other than goodwill, net	13	655,625,978	787,050,032
Property, plant and equipment, net	14	19,399,865,050	18,549,693,669
Total non-current assets		23,674,929,798	22,672,461,423
Total assets		27,603,858,795	27,536,199,298
Liabilities and equity			
<i>Current liabilities:</i>			
Other current financial liabilities	15	1,583,473,730	2,174,345,864
Trade accounts payable and other current accounts payable	16	2,070,471,611	2,756,987,272
Accounts payable to related entities current	8	1,302,763,169	118,805,908
Other current provisions	17	172,607,289	225,473,844
Current tax liabilities	18	-	366,180,109
Other current non-financial liabilities	19	295,874,794	340,874,621
Provisions for current employee benefits	20	109,985,354	129,495,572
Total current liabilities		5,535,175,947	6,112,163,190
<i>Non-current liabilities:</i>			
Other non-current financial liabilities	15	7,036,048,000	7,210,819,788
Non-current accounts payable to related entities	8	24,694,936	23,696,248
Other non-current provisions	17	318,766,684	195,611,469
Non-current provisions for employee benefits	20	458,743,184	499,773,206
Deferred tax liability	21	390,484,812	365,077,965
Total non-current liabilities		8,228,737,616	8,294,978,676
Total liabilities		\$ 13,763,913,563	\$ 14,407,141,866

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Separate Condensed Interim Statement of Financial Position
(Comparative figures as of December 31, 2023)
(In thousands of Colombian pesos)

Heritage			
Issued capital	22	\$ 655,222,313	\$ 655,222,313
Issue premiums		113,255,816	113,255,816
Merger premiums		5,448,823,679	5,448,823,679
Other reservations		1,783,197,947	1,851,635,302
Capital costs		(6,508,367)	(6,508,367)
Other comprehensive income (OCI)		190,930,918	(155,295,479)
<i>Utility of the period</i>		2,171,557,827	1,931,621,190
<i>Retained earnings</i>		738,189,072	545,026,951
<i>Retained losses</i>		(258,367,060)	(258,367,060)
<i>Profit from conversion effect to IFRS</i>		3,267,493,838	3,267,493,838
<i>Equity effect of business combination</i>		(263,850,751)	(263,850,751)
Retained earnings		5,655,022,926	5,221,924,168
Total assets		13,839,945,232	13,129,057,432
Total liabilities and equity		\$ 27,603,858,795	\$ 27,536,199,298

The notes are an integral part of the separate condensed 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

Francesco Bertoli
Legal Representative



Light Darius Sarmiento Quintero
Public Accountant
Professional Card 65450-T

Firmado por ALBA
LUCIA SALCEDO
RUEDA



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

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

	Note	Nine-month period from January 1 to September 30,		Three-month period from July 1 to September 30,	
		2024	2023	2024	2023
		Income from ordinary activities	23	\$ 11,370,229,857	\$ 11,237,033,865
Other operating income	23	86,084,492	116,840,041	35,807,387	37,771,103
Total, revenue from ordinary activities and other operating income		11,456,314,349	11,353,873,906	3,809,331,785	4,091,669,192
Supplies and services	24	(6,183,413,419)	(5,612,406,948)	(2,156,697,230)	(2,087,444,871)
Contribution margin		\$ 5,272,900,930	\$ 5,741,466,958	\$ 1,652,634,555	\$ 2,004,224,321
Other work carried out by the Group and capitalized	13 and 14	128,637,372	117,522,764	44,517,962	38,720,543
Personnel expenses		(383,183,454)	(372,016,052)	(128,942,554)	(121,305,870)
Other fixed costs, by nature	25	(535,818,392)	(444,426,028)	(175,252,495)	(155,266,722)
Gross operating profit		4,482,536,456	5,042,547,642	1,392,957,468	1,766,372,272
Depreciation and amortization	13 and 14	(677,095,671)	(606,233,125)	(230,499,209)	(197,075,893)
(Losses) gains due to impairment		(45,372,357)	88,101,293	(21,024,139)	113,260,943
Operation result		3,760,068,428	4,524,415,810	1,141,434,120	1,682,557,322
Financial income		143,099,553	199,494,609	37,519,507	56,544,846
Financial expenses	26	(871,488,433)	(831,794,169)	(267,643,137)	(277,666,521)
Difference in exchange, net		(22,788,039)	43,410,769	(3,361,372)	6,182,771
Financial result, net		(751,176,919)	(588,888,791)	(233,485,002)	(214,938,904)
Result of other investments					
Results of companies accounted for using the equity method		147,100,757	(229,311,458)	91,479,306	31,304,450
Results from sale and disposal of assets, net	27	(5,946,398)	(1,203,119)	(1,969,146)	(1,350,530)
Results before taxes		3,150,045,868	3,705,012,442	997,459,278	1,497,572,338
Income tax expense		(978,488,041)	(1,447,294,547)	(300,243,208)	(566,450,146)
Utility of the period		\$ 2,171,557,827	\$ 2,257,717,895	\$ 697,216,070	\$ 931,122,192
Basic and diluted earnings per share		14,583	15,161	4,682	6,253
Number of common shares outstanding		148,913,918	148,913,918	148,913,918	148,913,918

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

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Legal Representative

Firmado por ALBA
LUCIA SALCEDO
RUEDA

Light Darius Sarmiento Quintero
Public Accountant
Professional Card 65450-T



Andrea Rodriguez Mur
Statutory Auditor
Professional Card 145083-T

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

	Nine-month period from January 1 to September 30,		Three-month period from July 1 to September 30,	
	2024	2023	2024	2023
Result of the Exercise	\$ 2,171,557,827	\$ 2,257,717,895	\$ 697,216,070	\$ 931,122,192
Components of other comprehensive income that will not be reclassified to profit or loss for the period, before taxes:				
(Losses) gains on remeasurements of financial instruments measured at fair value through OCI	(452,364)	(10,162,439)	5,025	(1,049,054)
Gains (losses) from remeasurements of defined benefit plans	45,144,879	(62,180,308)	(30,450,790)	2,510,232
Equity method conversion	269,041,566	(661,317,288)	12,910,974	(105,270,246)
Other result of the period, before taxes	313,734,081	(733,660,035)	(17,534,791)	(103,809,068)
Components of other comprehensive income that will be reclassified to profit or loss for the period, before taxes:				
Gains (losses) on cash flow hedges	50,009,188	(299,143,597)	(4,100,702)	(52,081,855)
Another result that will be reclassified to the result of the period, before taxes	50,009,188	(299,143,597)	(4,100,702)	(52,081,855)
Income taxes relating to components of other comprehensive income that will not be reclassified to profit or loss for the period				
(Losses) gains from remeasurements of defined benefit plans	(13,655)	79,903	9,867	-
Total income taxes related to components of other comprehensive income that will not be reclassified to profit or loss for the period	(13,655)	79,903	9,867	-
Income taxes related to components of other comprehensive income that will be reclassified to profit or loss for the period				
Income tax related to cash flow hedges	(17,503,217)	98,794,560	1,435,245	17,397,621
Total income taxes related to components of other comprehensive income will be reclassified to profit or loss for the period	(17,503,217)	98,794,560	1,435,245	17,397,621
Total other comprehensive income	346,226,397	(933,929,169)	(20,190,381)	(138,493,302)
Total Comprehensive Income	\$ 2,517,784,224	\$ 1,323,788,726	\$ 677,025,689	\$ 792,628,890

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

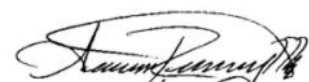
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Enel Colombia S.A. E.S.P.
Separate Condensed Interim Statement of Changes in Equity
For the nine-month period ending September 30, 2024
(With comparative figures for the nine-month period from January 1 to September 30, 2023)
(In thousands of Colombian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

	Reservations								Other comprehensive income						
	Issued capital	Capital Costs	Issue premium	Merger Premium	Legal reserve	Statutory Reserve	Occasional Reserve	Other reservations	Total Reservations	Gains and losses on remeasurements of financial instruments measured at fair value and cash flow hedges	Gains and losses from defined benefit plans	Equity Method Subsidiaries	Total Other Comprehensive Income	Retained earnings	Total assets
Initial Equity as of 01-01-2023	\$ 655,222,313	\$ (6,508,367)	\$ 113,255,816	\$ 5,448,823,679	\$ 354,065,638	\$ 178,127	\$ 381,958,956	\$ 1,146,052,277	\$ 1,882,254,998	\$ 278,975,223	\$ (117,352,484)	\$ 919,323,253	\$ 1,080,945,992	\$ 5,997,936,967	\$ 15,171,931,398
Changes in equity															
Comprehensive income															
Utility of the period	-	-	-	-	-	-	-	-	-	-	-	-	-	2,257,717,895	2,257,717,895
Other comprehensive income	-	-	-	-	-	-	-	-	-	(210,511,476)	(62,100,405)	(661,317,288)	(933,929,169)	-	(933,929,169)
Comprehensive income	-	-	-	-	-	-	-	-	-	(210,511,476)	(62,100,405)	(661,317,288)	(933,929,169)	2,257,717,895	1,323,788,726
Dividends declared	-	-	-	-	-	-	(30,619,696)	-	(30,619,696)	-	-	-	-	(2,707,633,986)	(2,738,253,682)
Total (decrease) in equity	-	-	-	-	-	-	(30,619,696)	-	(30,619,696)	(210,511,476)	(62,100,405)	(661,317,288)	(933,929,169)	(449,916,091)	(1,414,464,956)
Final Equity as of 09-30-2023	655,222,313	(6,508,367)	113,255,816	5,448,823,679	354,065,638	178,127	351,339,260	1,146,052,277	1,851,635,302	68,463,747	(179,452,889)	258,005,965	147,016,823	5,548,020,876	13,757,466,442
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 equity															
Comprehensive income															
Utility of the period	-	-	-	-	-	-	-	-	-	-	-	-	-	2,171,557,827	2,171,557,827
Other comprehensive income	-	-	-	-	-	-	-	-	-	32,053,607	45,131,224	269,041,566	346,226,397	-	346,226,397
Comprehensive income	-	-	-	-	-	-	-	-	-	32,053,607	45,131,224	269,041,566	346,226,397	2,171,557,827	2,517,784,224
Dividends declared	-	-	-	-	-	-	(68,437,355)	-	(68,437,355)	-	-	-	-	(1,738,459,069)	(1,806,896,424)
Total increase (decrease) in equity	-	-	-	-	-	-	(68,437,355)	-	(68,437,355)	32,053,607	45,131,224	269,041,566	346,226,397	433,098,758	710,887,800
Final Equity as of 09-30-2024	\$ 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	\$ 23,398,975	\$ (151,314,676)	\$ 318,846,619	\$ 190,930,918	\$ 5,655,022,926	\$ 13,839,945,232

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

	Nine-month period from January 1 to September 30, 2024	Nine-month period from January 1 to September 30, 2023
Cash flows from (used in) operating activities		
Types of collections for operating activities		
<i>Collections from sales of goods and provision of services</i>	11,607,423,835	10,379,668,288
<i>Collections from royalties, fees, commissions and other income from ordinary activities</i>	97,677,800	138,592,844
<i>Collections from premiums and benefits, annuities and other benefits from subscribed policies</i>	-	20,229,150
<i>Other charges for operating activities</i>	1,855,093,177	1,969,046,393
<i>Payments to suppliers for the supply of goods and services</i>	(6,706,698,790)	(5,812,193,619)
<i>Payments to and from employees</i>	(295,302,970)	(282,781,593)
<i>Payments for premiums and benefits, annuities and other obligations arising from the policies subscribed</i>	-	(49,704,477)
<i>Other payments for operating activities</i>	(2,119,465,713)	(1,693,443,859)
Net cash flows from operations	\$ 4,438,727,339	\$ 4,669,413,127
Income taxes paid	(1,317,630,955)	(1,679,757,790)
Other cash outflows	(129,102,832)	(169,579,958)
Net cash flows from operations	\$ 2,991,993,552	\$ 2,820,075,379
Cash flows from loss of control of subsidiaries or other business		31,498,781
Other payments to acquire assets or debt instruments from other entities		(2,606,240)
Loans to related entities	(2,100,000)	(7,500,000)
Amounts from the sale of property, plant and equipment	24,035,369	25,000,000
Purchases of property, plant and equipment and intangibles	(1,610,990,843)	(2,277,506,460)
Payments arising from futures, forward, options and swap contracts	(43,999,270)	(197,159,632)
Collections from futures, forward, options and financial swap contracts	21,858,001	45,919,965
Collections from related entities	-	559,354,562
Dividends received	76,276,632	249,429,435
Interest received from investment activities	44,014,212	87,725,114
Net cash flows used in investing activities	\$ (1,490,905,899)	\$ (1,485,844,475)
Cash flows from (used in) financing activities:		
Amounts from loans	1,510,000,000	2,058,065,000
Loan Repayments	(2,213,647,326)	(1,184,603,315)
Dividends paid to shareholders	(615,985,320)	(1,371,051,034)
Interest paid financing	(825,969,029)	(674,127,345)
Interest paid on leases (IFRS16)	(20,855,284)	(20,438,581)
Lease Liabilities Payments (IFRS16)	(32,497,323)	(29,243,450)
Other cash inflows financing	20,351,649	98,179,417
Net cash flows used in financing activities	\$ (2,178,602,633)	\$ (1,123,219,308)
Net change in cash and cash equivalents	\$ (677,514,980)	\$ 211,011,596
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	\$ 760,186,191	\$ 989,885,891

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

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Separate Condensed Interim Financial Statements
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Enel Colombia S.A. E.S.P.
Notes to the Separate Condensed Interim Financial Statements
September 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 incorporated under Colombian law as a public services company, regulated by Laws 142 and 143 of 1994.

The Company was incorporated 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 from the generation assets of Compañía Energía Bogotá S.A.ESP (formerly Empresa de Energía de Bogotá S.A.ESP) with 51.51% of the shares (common and preferred without voting rights) and cash contributions from other investors with 48.49% of the shares (common).

The Company is of Colombian origin, has its domicile and main offices at Calle 93 No. 13 – 45, 1st Floor, 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 status of Business Group registered in the commercial registry of the Chamber of Commerce of Bogotá was updated by 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 it is configured as a Business Group directly over the company Enel Américas S.A. (Subsidiary), which in turn exercises direct control over the companies Enel Colombia S.A. E.S.P. and Energía y Servicios South América S.P.A. (Subordinates); In turn, the company Enel Colombia S.A. E.S.P. (Subordinated) exercises direct control over the companies Enel X Colombia S.A.S. E.S.P. (formerly Inversora Codensa S.A.S.), Enel Colombia Foundation, Guayepo Solar S.A.S, Latamsolar Fotovoltaica Fundación S.A.S, Atlántico Fotovoltaic S.A.S. E.S.P., EGP Fotovoltaica La Loma S.A.S. - In Liquidation, Latamsolar Energías Renovables S.A.S, Latamsolar Fotovoltaica Sahagún S.A.S. and Guayepo III S.A.S. E.S.P. (Subordinated).

As a result of the acquisition of 100% of the shares of the company Guayepo III S.A.S. E.S.P., registration in the Chamber of Commerce of Bogotá is pending due to the update of the control situation and business group.

Corporate Purpose– The Company’s purpose is the generation, distribution, commercialization and storage of electric energy in accordance with Law 143 of 1994 and the regulations, additions, modifications or repeals thereof, and all types of activities directly, indirectly, complementary or auxiliary to them, as well as to carry out 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 electric generation plants of any technology such as, but not limited to, hydraulic, thermal, photovoltaic and wind power, carry out works, designs and consulting in electrical engineering, carry out 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 importation of liquid fuels derived from petroleum for the generation of energy, as well as the importation of natural gas for the generation of energy and/or its commercialization. Likewise, the Company may acquire, manage and operate other public service companies, enter into 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 within or outside the country, related to public services. Participate in any form of

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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 establish commercial establishments or agencies in Colombia and abroad; acquire under any title all kinds of movable or immovable property, lease them, transfer them, encumber them and give them as collateral; exploit brands, trade names, patents, inventions or any other intangible asset; participate in public and private tenders; to enter into and execute all kinds of contracts and acts, whether civil, labor, commercial or financial, such as, but not limited to, insurance contracts, transportation, joint accounts, as well as all kinds of contracts with banking and/or financial entities and in general to enter into and execute acts and contracts of any nature that are necessary, convenient or appropriate for the achievement of its purposes; participate in financial derivatives markets for energy commodities; sell any product or by-product derived from the operation of generation plants other than electric power, as well as any other product that has any of the above as a component; give to, or receive from, its shareholders, parent companies, subsidiaries and third parties, money in loan; issue, accept, endorse, collect and pay all kinds 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 Technology and Communications for the benefit of its clients and third parties; develop business lines such as: (i) comprehensive management of the public lighting service; (ii) energy efficiencies, which includes 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, supervision, consulting, studies, information analysis, data processing of any kind; (v) marketing of all kinds of own and/or third-party products, such as, but not limited to, insurance, subscriptions, maintenance services for facilities and equipment; comprehensive assistance services such as medical, funeral, home and pet care. In developing all these lines of business, the company may finance, provide, manage, operate, implement and supervise projects, execute works, deliver goods and services under any title, market, maintain and in general develop any activity that is involved in the production chain of said goods or services, the above for the benefit of its clients and third parties, within or outside the country; take the necessary actions to preserve the environment and good relations with communities in the area of influence of its 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 and/or digital banking services, other public service companies, with 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 within or outside the country.

The Company has 12 hydroelectric power plants, 1 thermal power plant and 3 solar parks, located in the departments of Cundinamarca, Huila, Cesar and Magdalena:

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

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Central	Technology	Declared Capacity [MW]
La loma**	Solar	150
Fundación**	Solar	90

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

**Commercial operation to begin in June 2024.

Note: Currently under construction/testing the Guayepo I and II solar project.

1.2 Gas Marketing

Gas sales made between January and September 2024 were 49.1 Mm3, maintaining a presence in the service of industrial clients, the Regulated Market and vehicular natural gas 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 Colpatría S.A. entered into an Open Book business collaboration agreement for the purpose of providing financial products and services to users of the public energy service in the residential and commercial categories, which is in force since November 1, 2019 and the termination date of the agreement 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 was finalized, by which it authorized, in association with Scotiabank Colpatría S.A. and other shareholders, the constitution of Crédito Fácil Codensa S.A. Compañía de Financiamiento, the company was registered with the Chamber of Commerce of Bogotá on March 31, 2021, this procedure has been notified to the Financial Superintendence of Colombia.

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

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

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

Enel Colombia S.A. E.S.P. and Scotiabank Colpatría S.A. decided not to submit the application for authorization for the operating permit of Crédito Fácil Codensa S.A. Compañía de Financiamiento to the Colombian Financial Superintendence, due to relevant changes in the international and local context that have affected some of the conditions that were taken into account to advance the project to create the

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financial entity. Therefore, the corresponding plan for the liquidation of the established company was submitted to this Superintendence. As of September 30, 2024, the respective liquidation process is underway.

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

1.4 Legal and regulatory framework

Strategy and Regulatory Management

The regulatory strategy and management led by the Regulation, Institutional Relations and Environment Department has as its main objective to define, represent and promote the company's position on regulatory and environmental issues in the sector before Colombian associations and institutions, both at national and local level.

From the Management, different initiatives are managed institutionally and regulatory, which contribute to the fulfillment of the Company's objectives and to the development and evolution of the markets themselves. These are supported and presented to the respective entities, either directly or through 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 addition, regulatory and normative developments issued by the different authorities in charge of defining policy, regulation, surveillance and control at national, regional and local levels are monitored and controlled, socializing, identifying and managing potential impacts on the business lines. Additionally, institutional developments that are related to and may have an impact on the operation of the business are monitored.

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

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

Electrical energy

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

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

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

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

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

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

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

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

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

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

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

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In January 2024, the Energy and Gas Regulatory Commission (CREG) published Resolution 101 036 of 2024, which enables the direct contracting of energy to protect regulated users from high prices in the energy exchange during the El Niño Phenomenon. The Resolution creates a type of contract called “Pay what is contracted conditioned on Ideal Generation Not Committed in Contracts (PCG)”, which can be signed bilaterally until March 1, 2024, and which will have a maximum duration until February 28, 2026. The maximum amounts to be contracted will be included in the limit on own purchases of CREG Res. 130 of 2019, which is not made flexible, and the prices resulting from the contracts may be transferred to the regulated users' tariff, within annual limits.

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

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

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

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

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

On the other hand, Resolution 40116/24 established that a minimum thermal generation target must be incorporated into the daily dispatch of generation, and in this scheme, the MME will define on a weekly basis the amount of daily thermal generation necessary, according to recommendations from the National Dispatch Center (CND). The measure was in force until May 31. Finally, Resolution 40132/24 provides that the CND will schedule in the dispatch and redispatch the Non-Conventional Renewable Energy Sources (FNCER) that are dispatched centrally, on the basis of the generation program, and that these centrally dispatched FNCER plants will not be subject to the calculation of deviations or their settlement.

This last regulation was accompanied by CREG Resolution 101 040-24, on the settlement of deviations for variable plants and a new cause for redispatch, as temporary measures to increase the energy supply during

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the El Niño phenomenon; with this resolution, the measure taken for plant deviations was valid until June 30, 2024.

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

Likewise, in April, the CREG published Resolution 101-041 of 2024, through which it established transitional measures for the dispatch of hydraulic plants with available reservoir in the face 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 available reserve greater than 20 days is present in all the periods in which it declared availability, (ii) otherwise, its offer price will be adjusted with the price of the centrally dispatched hydraulic plant with the lowest offer price, 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 rule was in force until May 11, 2024.

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

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

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

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

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

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

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

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

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

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

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

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

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

Likewise, in August 2024, the Energy and Gas Regulatory Commission relaxed the penalty for generation deviations in variable plants for a period of 3 months, through resolution 101-047 of 2024. In the case of variable generation plants, the transitional measure provided that their daily and hourly deviation be equivalent to zero. The period of application of the measure is extendable by the CREG.

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

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

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

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

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

Environmental Aspects

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

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

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Likewise, through Decree 1076 of May 26, 2015, the environmental regulations issued by the National Government are compiled, specifically, all the current regulatory decrees that develop the laws on environmental matters and whose purpose is to avoid regulatory dispersion.

The content is divided into three sections (books):

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

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

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

It proposes that by 2030 actions be completed that will allow us to reach zero deforestation, reduce black carbon emissions by 40%, reaffirm the goal of reducing greenhouse gas (GHG) emissions by 51% and/or achieve carbon neutrality by 2050.

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

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

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

The Ministry of Environment and Sustainable Development issued Resolution 418 of 2024, which regulates the administration of the National Registry for the Reduction of Emissions and Removal of Greenhouse Gases.

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

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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 their order of prevalence, establishing in Level 1, the most important, the determinants related to conservation, protection of the environment and ecosystems, the water cycle, natural resources, prevention of threats and risks of disasters, climate change management and food sovereignty.

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

The Congress of the Republic issued the Law on environmental liabilities (Law 2327 of 2023), which includes its definition and provisions for the management and creation of bodies at the national level, directed especially by the Ministry of the Environment. It indicates that, within the year following the entry into force of the law, the guidelines for the formulation, implementation and evaluation of a Public Policy must be established, with a prior diagnosis for the management of environmental liabilities, with an action and monitoring plan by the National Planning Department, the Ministry of Health and the Ministry of the Environment.

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

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

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

Natural gas

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

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

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

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

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

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

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

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

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

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

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2. Presentation bases

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

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

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

2.1. Accounting principles

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

The Company applies separate condensed interim financial statements to these 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 benefits for future pensions retirement or disability benefits, shall be made in accordance with the requirements of IAS 19; however, it requires the disclosure of the calculation of pension liabilities in accordance with the parameters established in Decree 1625 of 2016, articles 1.2.1.18.46 and following and, in the case of partial pension commutations in accordance with the provisions of numeral 5 of article 2.2.8.8.31 of Decree 1833 of 2016, reporting the variables used and the differences with the calculation made in the terms of the technical framework under NCIF.

• Decree 2496 of December 2015 in numeral 2 of article 11:

Participations 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 of the information and disclosures required for annual financial statements. However, explanatory notes are included regarding events and transactions that are significant for an understanding of the changes in the Company's financial position and results 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 according to the definitions of Decrees 2784 of December 28, 2012 and 3024 of December 27, 2013, as required the Company issued the first comparative financial statements under the NCIF as of December 31, 2015.

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

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Preparing the separate condensed interim financial statements, according to the NCIF 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 consolidated condensed interim financial statements, and additionally do not include the adjustments or eliminations necessary for the presentation of the consolidated condensed interim financial position and consolidated comprehensive income of the Company and its subsidiaries.

Accordingly, the separate condensed interim financial statements should be read in conjunction with the condensed consolidated interim 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.

2.3. New standards incorporated into the Colombian accepted accounting framework whose effective application starts from January 1, 2024

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

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

2.4. Relevant accounting estimates and criteria

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

The estimates basically refer to:

- The assumptions used in the actuarial calculation of liabilities and obligations to employees, such as discount rates, mortality tables, salary increases, among others.
- The useful life of intangible assets and property, plant and equipment.
- The expected credit loss on trade receivables and other assets financial.
- The assumptions used to calculate the fair value of financial instruments.

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- Income from delivered and unbilled energy derived from the distribution activity that comes from the provision of the energy service, as the reading of consumption in each of the billing cycles is pending, which are estimated by applying elements of judgment for their determination.
- Certain magnitudes of the electrical system of the distribution activity, including those corresponding to other companies, such as production, billing to clients, energy consumed, etc., which allow estimating the global settlement of the electrical system that must be materialized in the corresponding final settlements, pending billing on the date of issue of the financial statements and which could affect the balances of assets, liabilities, income and costs recorded therein.
- Estimated revenues and expenses derived from generation activity, which come primarily from energy sales through bilateral contracts to the wholesale and non-regulated market, the energy exchange, the secondary frequency regulation service (AGC) and the reliability charge; as well as the energy purchases necessary to meet said contracts; which are estimated by applying elements of judgment for their determination.
- Revenues from construction contracts are recognized according to the progress of costs incurred, applying the recourse method.
- Variations in revenue due to tariff 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 to the respective tax authorities in the future, which have served as the basis for recording the various balances related to income taxes in these separate condensed interim financial statements.
- The obligation to decommission, when there is a legal requirement to do so, is estimated based on the useful life of the plant and/or park.

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

3. Accounting Policies

3.1 Accounting policies applicable to separate condensed interim financial statements.

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

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4. Cash and cash equivalents

	As of September 30, 2024	As of December 31, 2023
Balances in banks (a)	\$ 607,164,148	\$ 1,296,691,588
Other cash and cash equivalents, net (b)	153,017,971	141,009,583
Cash on hand	4,072	-
	\$ 760,186,191	\$ 1,437,701,171

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

	As of September 30, 2024	As of December 31, 2023
Colombian pesos	\$ 746,013,433	\$ 1,420,620,333
American dollars	14,172,758	17,080,838
	\$ 760,186,191	\$ 1,437,701,171

(*) Balances denominated in foreign currency are expressed in Colombian pesos at the representative exchange rates as of September 30, 2024 and December 31, 2023 of \$4,164,21 and \$3,822,05 per US\$1, respectively,

- (a) The decrease in the balance in banks by \$(689,527,440) is mainly due to: i) collection \$11,996,289,200; ii) payments to suppliers \$(8,926,043,687); iii) payment of interest and debt \$(1,543,123,169); iv) payment of taxes \$(1,359,821,343) v) other payments \$(856,828,441),
- (b) Other cash and cash equivalents are mainly comprised of collective portfolios corresponding to routine operations carried out daily by the treasury for these entities, in order to channel the resources from collections and make them available for the management of the Company's short-term liquidity, together with the creation of TIDIS for the payment of taxes, The increase is mainly due to the fact that collective portfolios have greater resources for the management of daily operations,

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

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

As of September 30, 2024, the amount of the provision for impairment of cash and cash equivalents is \$19,244.

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

	Cash flows			Non-Cash Changes				As of September 30, 2024
	Balance as of January 1, 2024	Amounts from	Payment of loans and interest	Other amounts	Interest accrued	Lease Agreements	MTM Rating	
Loans and bank obligations	\$ 6,635,299,682	\$ 1,510,000,000	\$ (2,183,835,018)	\$ 1,549,488	\$ 655,431,352	\$ -	\$ -	\$ 6,618,445,504
Bonds	2,450,471,339	-	(855,781,337)	72,682	151,513,248	-	-	1,746,275,932
Lease liabilities	221,210,897	-	(53,352,607)	1,544,844	20,813,410	53,511,993	-	243,728,537
Derivative instruments	78,183,734	20,351,649	-	(57,648,607)	-	-	(29,815,019)	11,071,757
Total, liabilities from financing activities	\$ 9,385,165,652	\$ 1,530,351,649	\$ (3,092,968,962)	\$ (54,481,593)	\$ 827,758,010	\$ 53,511,993	\$ (29,815,019)	\$ 8,619,521,730

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	Cash flows			Non-Cash Changes				Balance as of September 30, 2023
	Balance as of January 1, 2023	Amounts from	Payment of loans and interest	Other amounts	Interest accrued	Lease Agreements	MTM Rating	
Loans and bank obligations	\$ 3,932,280,366	\$ 2,058,065,000	\$ (1,008,304,676)	\$ 8,178,565	\$ 438,977,230	\$ -	\$ -	\$ 5,429,196,485
Bonds	3,232,918,315	-	(850,425,984)	69,295	269,840,203	-	-	2,652,401,829
Lease liabilities	227,441,849	-	(49,682,031)	(1,251,401)	20,385,269	23,851,894	-	220,745,580
Derivative instruments	4,615,446	98,179,417	-	72,525,397	-	-	(114,614,019)	60,706,241
Total, liabilities from financing activities	\$ 7,397,255,976	\$ 2,156,244,417	\$ (1,908,412,691)	\$ 79,521,856	\$ 729,202,702	\$ 23,851,894	\$ (114,614,019)	\$ 8,363,050,135

5. Other financial assets

	As of September 30, 2024		As of December 31, 2023	
	Current	Not current	Current	Not current
Derivative hedging instruments (1)	\$ 22,939,519	\$ 14,949,925	\$ 2,294,698	\$ 30,057,440
Trusts	18,810,449	-	7,527,351	-
<i>Trusts (2)</i>	18,810,700	-	7,527,508	-
<i>Impairment of trusts*</i>	(251)	-	(157)	-
Judicial seizures (3)	3,139,056	-	3,693,358	-
<i>Judicial seizures</i>	3,150,054	-	3,713,944	-
<i>Deterioration of judicial embargoes*</i>	(10,998)	-	(20,586)	-
Other assets (4)	2,625,929	-	3,914,696	-
Guarantees for energy derivatives markets (5)	1,860,850	-	1,989,904	-
Financial investments - unlisted companies or those with low liquidity (6)	-	157,561	-	198,656
	\$ 49,375,803	\$ 15,107,486	\$ 19,420,007	\$ 30,256,096

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

(1) As of September 30, 2024, the Company has established twenty-seven (27) cash flow hedge derivatives and one (1) active valuation interest swap as follows:

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Derivative	Underlying	Bank	Risk Factor	Expiration Date	Notional Asset	Currency	Fixed Rate	Current	Not Current
Forward	Investments/project	Credit Agricole	Cash Flow Hedge	01/31/2025	25,500,000	USD	4,068,45	\$ 4,292,332	\$ -
Forward	Investments/project	Citibank Colombia S.A.	Cash Flow Hedge	05/30/2025	20,000,000	USD	4,101,50	3,905,248	-
Forward	Investments/project	Goldman US	Cash Flow Hedge	04/30/2025	20,000,000	USD	4,100,80	3,624,315	-
Forward	Investments/project	Credit Agricole	Cash Flow Hedge	03/31/2025	20,000,000	USD	4,099,50	3,369,195	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	11/29/2024	24,297,335	USD	4,138,41	1,679,850	-
Forward	Investments/project	Credit Agricole	Cash Flow Hedge	10/31/2024	9,241,908	USD	4,082,36	1,013,355	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	10/31/2024	9,051,941	USD	4,121,81	639,464	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	12/20/2024	17,000,000	USD	4,191,50	473,507	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	11/29/2024	5,500,000	USD	4,138,41	380,255	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	28/02/2025	16,300,000	USD	4,236,50	351,391	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	01/31/2025	17,000,000	USD	4,228,50	237,076	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	01/07/2025	934,512	USD	4,056,96	233,702	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	01/07/2025	934,512	USD	4,056,96	233,702	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	03/06/2025	928,387	USD	4,042,23	233,374	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	03/06/2025	928,387	USD	4,042,23	233,374	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	01/31/2025	848,089	USD	3,982,72	212,292	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	01/31/2025	848,089	USD	3,982,72	212,292	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	03/31/2025	825,504	USD	4,010,65	207,770	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	03/31/2025	825,504	USD	4,010,65	207,770	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	04/30/2025	761,087	USD	4,026,86	190,890	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	04/30/2025	761,087	USD	4,026,86	190,890	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	01/31/2025	2,900,000	EUR	4,688,00	182,560	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	28/02/2025	702,421	USD	3,996,16	176,520	-
Forward	Coverage.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	28/02/2025	702,421	USD	3,996,16	176,520	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	28/02/2025	2,100,000	EUR	4,716,50	115,915	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	03/31/2025	1,500,000	EUR	4,738,00	84,428	-
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	10/31/2024	315,308	USD	3,931,46	81,532	-
Swap	Interest rate coverage of debt in IBR	Scotiabank Colpatría S.A.	Cash Flow Hedge	05/14/2026	400,000,000,000	COP	IBR 3M	-	14,949,925
Total valuation								\$ 22,939,519	\$ 14,949,925

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

									December 31, 2023	
Derivative	Underlying	Bank	Risk Factor	Expiration Date	Notional Asset	Currency	Fixed Rate	Current	Not Current	
Forward	Investments/project	Credit Agricole	Cash Flow Hedge	1/30/2024	9,004,521	USD	3,954,80	\$ 987,316	\$ -	
Forward	Investments/project	BBVA Colombia S.A.	Cash Flow Hedge	4/30/2024	10,000,000	USD	4,030,00	1,118,558	-	
Forward	Investments/project	Credit Agricole	Cash Flow Hedge	1/30/2024	1,543,848	USD	3,967,60	188,824	-	
Swap	Interest rate coverage of debt in IBR	Scotiabank Colpatría S.A.	Interest	5/14/2026	400,000,000,000	COP	BR 3M + 0,75%	-	30,057,440	
Total valuation								\$ 2,294,698	\$ 30,057,440	

	As of September 30, 2024	As of December 31, 2023
OXI Huila Fiuprevisora Trust	\$ 7,928,808	\$ -
Embalse Tominé Trust	3,836,258	5,301,917
OXI Quimbo Fiuprevisora Trust	1,943,164	-
Embalse Muña Trust	1,913,756	1,476,032
OXI FiduPopular Maicao Trust	1,861,006	-
Proyecto Zomac Trust	545,887	524,100
OXI Fiuprevisora Trust	339,280	225,459

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Corficolombiana_Silvania Trust	246,326	-
Fidupopular Paratebueno Trust	196,215	-
Total	\$ 18,810,700	\$ 7,527,508

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

The Company's existing trusts have a specific purpose and support obligations contracted in key projects for the business, which makes their purpose clear, The values in the above detail are presented without impairment,

During 2024, the following Trust businesses were opened, which are executed from the generation segment for the Works for Taxes (OXI) projects:

- Fidupopular, 10362022- PA Enel Colombia S.A. E.S.P. OXI Guajira Agreement, created February 2024.
- Fiduprevisora 001001049543 PA Enel Colombia S.A. E.S.P. OXI Quimbo Agreement created in March 2024.
- Fiduprevisora 001001050095 PA Enel Colombia S.A. E.S.P. OXI Huila Agreement created in May 2024.
- Corficolombiana Silvania Trust created August 2024.
- PA AYP OXI Enel Paratebueno- 31919 created July 2024.

(3) As of December 31, 2023, the Company had \$3,713,944 in judicial deposits as collateral for 33 legal proceedings, During 2024, there was a refund on 1 Banco de Occidente S.A. proceeding, worth \$(1,919,000), and payments were made for \$1,355,110, resulting in a balance as of September 30, 2024 of \$3,150,054, for a total of 48 proceedings.

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

Entity	As of September 30, 2024	As of December 31, 2023
BBVA Colombia S.A.	\$ 17,923,616	\$ 17,256,671
Banco de Occidente S.A.	2,371,000	2,371,000
Itaú Corpbanca Colombia S.A.	2,122,937	2,119,321
Banco de Bogotá S. A.	1,283,956	1,283,567
Bancolombia S.A.	1,155,882	1,120,300
GNB Sudameris S.A.	641,816	-
Scotiabank Colpatría S.A.	614,103	607,750
Agrarian Bank of Colombia S.A.	13,884	13,884
AV Villas S.A. Bank	12,499	12,499
Social Security Bank S.A.	4,336	4,336
Santander Bank Colombia S.A.	3,406	3,406
DaviVienda Bank S.A.	1,978	1,978
Cundinamarca Energy Company S.A.ESP	802	802
Citibank Colombia S.A.	410	-
	\$ 26,150,625	\$ 24,795,514

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

(4) As of September 30, 2024 and December 31, 2023, it corresponds to the estimated receivable for interest on the debt interest rate hedging swap in IBR.

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

(6) Financial investments in unlisted companies are:

Participating shares in shares	Economic activity	Ordinary shares	% Stake	As of September 30, 2024	As of December 31, 2023
Derivex S.A.	Commercial	51,348	5%	\$ 151,243	\$ 192,338
Minor shares in other companies	Energy			6,318	6,318
Electrificadora del Caribe S.A. E.S.P.	Energy	109,353,394	0,22%	-	-
				\$ 157,561	\$ 198,656

6. Other non-financial assets

	As of September 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Advances for the acquisition of goods (1)	\$ 62,191,623	\$ -	\$ 61,549,438	\$ -
Prepaid expenses (2)	16,493,419	-	999,196	-
Employee benefits for loans (3)	3,421,467	35,581,934	2,331,123	35,040,620
VAT AFRP tax discount (4)	-	181,517,212	-	180,855,434
Other accounts receivable	-	95,092	-	95,092
	\$ 82,106,509	\$ 217,194,238	\$ 64,879,757	\$ 215,991,146

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

(2) The balance as of September 30 corresponds to the amortization of civil liability, non-contractual and second-layer comprehensive and environmental policies for \$8,526,588; and Insurance and prepaid medicine for \$7,966,831.

(3) This corresponds to the recognition of the benefit paid in advance of employee loans agreed at a zero rate, which is why the Company discounts future flows at the market rate, recognizing as a benefit paid in advance the difference between the market rate and the awarded rate and amortizing them over the life of the loan.

(4) As of September 30, 2024 and December 30, 2023, the tax receivable corresponds to the tax discount of \$181,517,212 and \$180,855,344, respectively, The increase is mainly due to the increase in VAT payments on investment projects, Article 83 of Law 1943 of 2018 created the opportunity for companies to access a tax discount on VAT paid on the acquisition, construction or formation and importation of real productive fixed assets, including associated services to put them in a condition to be used, To take this discount on income, the Company met three requirements: (i) that it is a real productive fixed asset, (ii) that the VAT is paid, (iii) that the asset is depreciating.

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7. Trade accounts and other accounts receivable, net

	As of September 30, 2024		As of December 31, 2023	
	Current	Not current	Current	Not current
Trade accounts, gross, (1)	\$ 2,314,686,466	\$ 111,120,657	\$ 2,549,649,180	\$ 114,555,501
Other accounts receivable, gross, (2)	80,873,442	60,389,781	74,186,723	62,122,616
Total trade and other receivables, gross	2,395,559,908	171,510,438	2,623,835,903	176,678,117
Provision for impairment of trade accounts (3)	(260,728,699)	(111,120,657)	(220,778,241)	(112,597,117)
Provision for impairment of other accounts receivable (3)	(9,400,073)	(11,323,762)	(8,092,644)	(9,946,716)
Total trade and other receivables, net	\$ 2,125,431,136	\$ 49,066,019	\$ 2,394,965,018	\$ 54,134,284

- 1) To the 30As of September 2024, the accounts receivable from the distribution business for \$1,732,857,838 correspond mainly to the regulated market customer portfolio for \$1,128,713,159, work for individuals for \$193,056,646, public lighting portfolio for \$106,125,112, regulatory schemes portfolio for \$95,146,483 and infrastructure portfolio for \$12,347,451.

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

As of September 30, 2024, accounts receivable from the generation business for \$581,828,628, corresponding to wholesale market customers, estimated portfolio for \$245,172,929 and billed for \$39,589,763, estimated portfolio of the non-regulated market for \$240,271,338 and billed for \$39,284,036, gas for \$6,620,843, ash for \$30,741, and others for \$10,858,978.

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

- Wholesale market portfolio for \$(87,682,689) generated mainly by contract changes and negative price variation of \$(3)/GWh; weighted price of September 2024 for \$292/GWh versus December 2023 for \$295/GWh; additionally, increase in the wholesale market estimate for \$12,546,155.
- Stock estimate for \$(6,927,350), long position in September 2024 compared to December 2023.
- The unregulated market estimate and portfolio increased by \$21,600,601 and \$13,101,563, respectively, due to a change in contracts, as well as an increase in contracted energy of 21 GWh, 404 GWh in September 2024 versus 384 GWh in December 2023; and an increase in the rate of \$4/GWh, weighted rate for September 2024 of \$390/GWh versus weighted rate for December 2023 of \$385/GWh.
- Increase in estimated gas and ash by \$1,985,756.

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

Non-current accounts receivable correspond mainly to the Energy supply contracts No, EDCC-111-2012 and EDCC-154-201 and the other No, EDCC-136-2013/EM-13-213, entered into with the wholesale

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market client Electrificadora del Caribe S.A.ESP, for which due to internal cash flow difficulties of the client, it was agreed to extend the payment of the invoice by \$98,990,119, provisioned at 100%.

- 2) As of September 30, 2024 and December 31, 2023, Enel Colombia S.A.ESP's other current accounts receivable correspond mainly to accounts receivable from employees, with a present value of \$13,024,284 and \$8,579,036 respectively, for housing and education loans, among others, Loans granted to employees are awarded at rates between 0% and 4,75%; the Company discounts future flows at the market rate, recognizing as a benefit paid in advance the difference between the market rate and the awarded rate, and amortizing them over the life of the loan.

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

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

- 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 financial asset.

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

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

The evolution of the portfolio impairment is as follows:

Concept	As of September 30, 2024	As of December 31, 2023
Provision for impairment of trade accounts		
Simplified Collective Model (a)	\$ 217,138,810	\$ 185,299,083
Individual Simplified Model (b)	154,710,546	148,076,275
Total Provision for impairment of trade accounts	371,849,356	333,375,358
Provision for impairment of other accounts receivable		
General Collective Model	20,723,835	18,039,360
Total provision for impairment of other accounts receivable	20,723,835	18,039,360
Total	\$ 392,573,191	\$ 351,414,718

The following variations in deterioration are expected by 2024:

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(a) Simplified collective model:

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

(b) Individual simplified model:

The individual model portfolio provision corresponds mainly to:

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

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

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

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

Commercial Portfolio	As of September 30, 2024	As of December 31, 2023
Initial Balance	\$ 351,414,718	\$ 306,836,684
Endowments	51,691,396	52,223,202
Uses	(10,532,923)	(7,645,168)
Final balance	\$ 392,573,191	\$ 351,414,718

Guarantees provided by debtors:

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

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

For loans to employees, collateral is covered by mortgages, promissory notes and pledges.

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8. Balances and transactions with related parties

Accounts receivable from related entities:

Name of related company	Country of origin	Type of linked	Transaction type	As of September 30, 2024	As of December 31, 2023
Enel Panamá CAM S.R.L.	Panama	Other (*)	Dividends (1)	\$ 30,950,585	\$ -
Enel X Colombia S.A.S. E.S.P.	Colombia	Subordinate (*)	Energy Purchase (2)	3,353,183	2,225,640
Enel X Colombia S.A.S. E.S.P.	Colombia	Subordinate (*)	Intercompany loan capital (3)	2,100,000	-
Enel X Colombia S.A.S. E.S.P.	Colombia	Subordinate (*)	Energy transport	1,394,972	2,638,151
Enel X Colombia S.A.S. E.S.P.	Colombia	Subordinate (*)	Other services	345,599	83,533
Enel X Colombia S.A.S. E.S.P.	Colombia	Subordinate (*)	Intercompany loan interest (3)	9,027	-
Enel Grids S.R.L.	Italy	Other (*)	Expatriates	1,410,453	1,139,051
Endesa Operaciones y Servicios Comerciales S.L.U.	Spain	Other (*)	Off-shore services	1,166,342	774,425
Enel S.p.A.	Italy	Matrix	Expatriates	1,059,110	886,582
Fontibón ZE S.A.S.	Colombia	Associate	L.S.A. Contract	844,294	82,097
Fontibón ZE S.A.S.	Colombia	Associate	Maintenance services	147,259	134,754
Fontibón ZE S.A.S.	Colombia	Associate	Late payment interest	33,521	-
Enel Green Power S.p.A.	Italy	Other (*)	Expatriates	765,536	716,076
Usme ZE S.A.S.	Colombia	Associate	L.S.A. Contract	600,305	78,805
Usme ZE S.A.S.	Colombia	Associate	Maintenance services	185,754	169,980
Usme ZE S.A.S.	Colombia	Associate	Late payment interest	11,083	-
Usme ZE S.A.S.	Colombia	Associate	Supply of equipment	-	518,140
Enel X Chile S.P.A.	Chili	Other (*)	Personnel Services	596,613	-
Atlántico Photovoltaic S.A.S.	Colombia	Subordinate	Reimbursement of expenses	454,652	442,358
Enel Distribución Chile S.A.	Chili	Other (*)	Control Tower Chile	410,847	377,089
Enel Distribución Chile S.A.	Chili	Other (*)	Expatriates	10,070	149,532
Guayepo Solar S.A.S.	Colombia	Subordinate	Reimbursement of expenses	397,961	-
Endesa Energía S.A.	Spain	Other (*)	Off-shore services	384,491	777,503
Enel Américas S.A.	Chili	Controller	Reimbursement of expenses	299,709	299,709
Enel Américas S.A.	Chili	Controller	Expatriates	-	4,087
Enel Services México S.A.	Mexico	Other (*)	Expatriates	298,938	514,066
Enel Global Trading S.p.A.	Italy	Other (*)	Expatriates	280,145	280,146
Enel Brasil S.A.	Brazil	Other (*)	Expatriates	226,305	345,583
E-distribucion Redes Digitales	Spain	Other (*)	Expatriates	202,687	137,785
Colombia ZE S.A.S	Colombia	Associate	L.S.A. Contract	128,549	11,864
Colombia ZE S.A.S	Colombia	Associate	Late payment interest	13,177	-
Bogotá ZE S.A.S.	Colombia	Associate	L.S.A. Contract	128,549	11,864
Bogotá ZE S.A.S.	Colombia	Associate	Late payment interest	13,155	-
Enel Trading Argentina S.R.L.	Argentina	Other (*)	Expatriates	108,063	108,062
Enel North América INC	US.A.	Other (**)	Expatriates	79,057	30,328
Grupo de Energía de Bogotá S.A. E.S.P.	Colombia	Other (**)	Other services	74,947	27,077
Grupo de Energía de Bogotá S.A. E.S.P.	Colombia	Other (**)	Christmas lighting	-	672,270
Companhia Energética Do Ceara	Brazil	Other (*)	Expatriates	62,935	62,933
Latamsolar Fotovoltaica Fundación S.A.S.	Colombia	Other (*)	Other services	11,045	10,814
Latamsolar Fotovoltaica Sahagun S.A.S.	Colombia	Other (*)	Other services	231	-
EGP Fotovoltaica La Loma S.A.S.	Colombia	Other (*)	Other services	231	-
Latamsolar Energias Renovables S.A.S.	Colombia	Other (*)	Other services	231	-
Enel Distribución Perú S.A.A.	Peru	Other (*)	Control Tower Peru (4)	-	245,179
Enel Generación Perú S.A.A.	Peru	Other (*)	Expatriates (4)	-	98,596
			Total	\$ 48,559,611	\$ 14,054,079

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

(**) The Bogotá Energy Group S.A.ESP is a shareholder of the Company, (see Note 22).

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

(1) Corresponds to dividends declared by Enel Panamá CAM S.R.L. on September 27, 2024 on profits for the year 2023, Enel Colombia S.A. E.S.P. has a 99,9667% stake in this company.

(2) The increase corresponds mainly to the energy sales contract that began on January 1, 2024 to cover the demand of Enel X Colombia S.A.S. E.S.P., for 12 GWh-m.

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- (3) Corresponds to two loans granted by the Company to Enel X Colombia S.A.S. E.S.P., for a value of \$1,500,000, with a disbursement date of January 17, 2024 and \$600,000 on February 16, 2024.

The financing conditions were modified as of September 17, 2024 as follows: annual effective interest rate of 11,52%, maturity of 365 days and payment of principal at maturity and semi-annual interest; the accrual of interest under the new conditions was \$9,027.

- (4) On May 9 and June 12, 2024, the purchase and sale of the companies Enel Generación Perú S.A.A and Enel Distribución Perú S.A.A respectively became final; as of these periods, these companies undergo a change of control and are no longer part of the Enel group.

Accounts payable to related entities

Name of related company	Country of origin	Type of linked	Transaction type	As of September 30, 2024		As of December 31, 2023	
				Current	Not Current	Current	Not Current
Enel Américas S.A.	Chili	Controller	Dividends (1)	\$ 683,869,713	\$ -	\$ -	\$ -
Grupo Energía Bogotá S.A. E.S.P.	Colombia	Other (**)	Dividends (1)	507,018,813	-	-	-
Grupo Energía Bogotá S.A. E.S.P.	Colombia	Other (**)	Other services	5,402	-	239	-
Enel Grids S.R.L.	Italy	Other (*)	IT Services (2)	37,411,014	-	44,101,114	-
Enel Grids S.R.L.	Italy	Other (*)	Inpatriates	621,287	-	1,350,130	-
Enel Global Services S.R.L.	Italy	Other (*)	IT Services (2)	32,949,199	-	21,889,091	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	HH Recharge PUC	10,487,426	-	8,632,566	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	IT Services (2)	3,722,623	-	7,459,269	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	Inpatriates	265,679	-	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 S.p.A.	Italy	Matrix	IT Services (2)	9,067,610	-	6,308,331	-
Enel S.p.A.	Italy	Matrix	Inpatriates	1,186,115	-	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	231,970	-	1,490,187	-
Enel X S.R.L.	Italy	Other (*)	IT Services (2)	6,001,011	-	12,545,675	-
Enel X Way Colombia S.A.S.	Colombia	Other (*)	Contributions to capital (3)	3,408,160	-	-	2,905,606
Enel Green Power Chile S.A.	Chili	Other (*)	HH Recharge PUC	2,721,174	-	5,774,461	-
Enel Global Trading S.p.A.	Italy	Other (*)	IT Services (2)	2,062,871	-	1,850,950	-
Enel Italia S.R.L.	Italy	Other (*)	IT Services (2)	571,227	-	518,935	-
Enel Iberia S.R.L.	Spain	Other (*)	Inpatriates	295,086	-	-	-
Enel Green Power España S.L.U.	Spain	Other (*)	Inpatriates	229,178	-	426,784	-
Enel X Colombia S.A.S. E.S.P.	Colombia	Subordinate	Port Company for Sale	218,480	-	218,480	-
Enel Brasil S.A.	Brazil	Other (*)	Inpatriates	216,222	-	410,852	-
Enel Distribución Chile S.A.A.	Chili	Other (*)	Expatriates	28,774	-	17,417	-
E-Distribuzione S.p.A.	Italy	Other (*)	Engineering services	11,000	-	9,994	-
Enel Fortuna S.A.	Panama	Other (*)	Advance Guarantee Fee	10,240	-	93,990	-
Latamsolar Fotovoltaica Sahagun S.A.S.	Colombia	Subordinate	Contributions to capital	8,000	-	8,000	-
Latamsolar Fotovoltaica Fundación S.A.S.	Colombia	Subordinate	Contributions to capital	8,000	-	8,000	-
Latamsolar Energías Renovables S.A.S.	Colombia	Subordinate	Contributions to capital	8,000	-	8,000	-
Guayepo Solar S.A.S.	Colombia	Subordinate	Contributions to capital	1,000	-	1,000	-
Guayepo Solar III S.A.S.	Colombia	Subordinate	Contributions to capital	1,000	-	-	-
Generadora Montecristo S.A.	Guatemala	Other (*)	Refund	333	-	306	-
Enel Chile S.A.	Chili	Other (*)	Inpatriates	-	-	101,210	-
Enel Generación Chile S.A.	Chili	Other (*)	Inpatriates	-	-	126,965	-
Fundación Enel Colombia	Colombia	Other (**)	Donations	-	-	1,180,000	-
Usme ZE S.A.S.	Colombia	Subordinate	Advance chargers	-	11,970,379	-	11,475,464
Fontibón ZE S.A.S.	Colombia	Subordinate	Advance chargers	-	8,847,570	-	8,481,110
Enel Grids S.R.L.	Colombia	Other (*)	Project advance	-	3,876,987	-	834,068
			Total	\$ 1,302,763,169	\$ 24,694,936	\$ 118,805,908	\$ 23,696,248

(*) Corresponds to companies over which Enel SpA has significant influence or control.

(**) The Bogotá Energy Group S.A.ESP is a shareholder of the Company (See Note 22).

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- (1) Corresponds to the distribution of profits approved by the General Shareholders' Meeting on March 21, 2024, to Enel Américas S.A. and Grupo de Energía de Bogotá S.A. ESP, charged to the net profit of 2023 for a total of \$1,804,376,816; in July 2024, payment of 34% of the profits was made to the majority shareholders for \$352,296,519 and \$261,191,510, respectively.
- (2) The decrease corresponds to the net effect of payment of invoices for services in 2023, provisions for IT services from January to September 2024 related to the Digital Worker Transformation, Governance-E4E S.A.P Renewables, Global CKS-S.A.P-TAM-SYSTEM, Online Monitoring and Infrastructure, Cyber Security-Digital Enebler Services, Intranet Applications and Global Travel projects.
- (3) Corresponds to outstanding capitalization payable to Enel X Way Colombia S.A.S, according to the articles of incorporation, which indicate that the subscribed capital will be paid in cash within 2 years following the date of incorporation of the Company, On August 21, 2024, the Board of Directors of Enel Colombia S.A. E.S.P. approved the voluntary dissolution and liquidation of this company.

Effects on results with related entities

Company Revenue	Transaction Concept	As of September 30, 2024	As of September 30, 2023
Enel X Colombia S.A.S. E.S.P.	Energy sales (1)	\$ 28,717,667	\$ 8,670,506
Enel X Colombia S.A.S. E.S.P.	Energy transport (1)	12,023,426	4,782,867
Enel X Colombia S.A.S. E.S.P.	Other services	391,864	28,692
Enel X Colombia S.A.S. E.S.P.	Financial income	249,315	218,691
Usme ZE S.A.S.	Other services (2)	2,141,818	10,490,522
Usme ZE S.A.S.	Financial income (3)	11,083	6,046,853
Fontibón ZE S.A.S.	Other services (2)	1,829,093	7,126,389
Fontibón ZE S.A.S.	Financial income (3)	33,521	2,921,502
Enel Grids S.R.L.	Expatriates	785,322	537,861
Enel Grids S.R.L.	Difference in change	515,198	3,138,959
Endesa Operaciones y Servicios Comerciales S.L.U.	Off-Shore Services	773,274	854,208
Endesa Operaciones y Servicios Comerciales S.L.U.	Difference in change	89,385	-
Enel X Chile S.p.A.	B2B Staffing Services	596,613	-
Grupo Energía Bogotá S.A. E.S.P.	Energy sales	444,477	410,373
Grupo Energía Bogotá S.A. E.S.P.	Other services	-	176,920
Enel Green Power S.p.A. Glo	Difference in change	304,894	559,327
Enel Green Power S.p.A. Glo	Expatriates	84,418	137,373
Enel Green Power S.p.A. Glo	Technical Fee	-	497,793
Enel X S.R.L.	Difference in change	369,784	734,589
Endesa Energía S.A.	Offshore Services	311,182	296,528
Endesa Energía S.A.	Difference in change	55,675	-
Enel S.p.A.	Difference in change	274,224	988,065
Enel S.p.A.	Expatriates	50,054	406,112
Enel Green Power Chile S.A.	Difference in change	299,973	511,131
Enel Global Services S.R.L.	Difference in change	202,939	3,536,979
Enel Distribución Chile S.A.A.	Expatriates	82,616	-
Enel Distribución Chile S.A.A.	Difference in Exchange	44,389	2,561
Enel Generación Chile Sa	Expatriates	126,965	-
Bogotá ZE S.A.S.	L.S.A. Contract	102,196	89,729
Bogotá ZE S.A.S.	Financial income	11,055	-
Colombia ZE S.A.S.	L.S.A. Contract	102,196	89,729
Colombia ZE S.A.S.	Financial income	11,073	-
Enel Chile S.A.	Expatriates	101,210	-
Enel Chile S.A.	Difference in change	-	45,122
Enel Brasil S.A	Difference in change	57,877	-
Enel Brasil S.A	Expatriates	38,003	78,024
Enel Fortuna S.A.	Warranties	88,561	135,771
Enel Fortuna S.A.	Difference in change	-	20,822
Enel Generación Perú S.A.	Expatriates	84,944	114,532
Enel Generación Perú S.A.	Difference in change	1,313	103,465
Enel Global Trading S.p.A.	Difference in change	75,622	110,196
Enel Global Trading S.p.A.	Expatriates	-	138,889

Enel Colombia S.A. E.S.P.
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Company Revenue	Transaction Concept	As of September 30, 2024	As of September 30, 2023
Edistribución Redes Digitales, S.L.U.	Expatriates	64,903	-
Edistribución Redes Digitales, S.L.U.	Difference in change	-	1,992
Enel North America, Inc.	Expatriates	48,727	15,048
Enel Green Power España, S.L.U.	Expatriates	28,803	67,359
Enel Green Power España, S.L.U.	Difference in change	2,049	-
Enel Services México S.A.	Other miscellaneous income	25,461	94,017
Gridspertise S.R.L.	Difference in change	7,971	174,382
Enel Distribución Perú S.A.A.	Difference in change	7,920	4,054
Renovables de Guatemala, S.A.	Difference in change	-	879,341
Generadora de Occidente, Ltda.	Difference in change	-	501,584
Enel Green Power Romania S.R.L.	Difference in change	-	199,268
Transmisora de Energía Renovable S.A.	Difference in change	-	184,908
Sociedad Portuaria Central Cartagena S.A.	Operation and interests	-	119,097
Enel Italia S.R.L.	Difference in change	-	101,303
Tecnoquat S.A.	Difference in change	-	10,856
Energía y Servicios South América	Difference in change	-	9,202
Enel Iberia S.R.L.	Difference in change	-	1,354
Generadora Montecristo S.A.	Difference in change	-	61
	Total	\$ 51,669,053	\$ 56,364,906

- (1) The increase corresponds mainly to the energy sales contract as of January 1, 2024 to cover the demand of Enel X Colombia S.A.S. E.S.P., for 12 GWh-m vs, 4 GWh in 2023, and an increase in energy transportation operations taking into account the growth of this company.
- (2) This corresponds to income from the Maintenance Management Services contracts provided during 2024, The decrease corresponds mainly to the termination of the preventive maintenance contract for the chargers at Usme ZE S.A.S. and Fontibón ZE 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 ZE S.A.S. and Fontibón ZE 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 interests was only made for two months in the year 2023, taking into account that the payment of the loan was received in the month of February 2023.

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Costs and expenses/Company	Transaction concept	As of September 30, 2024	As of September 30, 2023
Enel Grids S.R.L.	IT Services (1)	\$ 20,388,932	\$ 13,454,704
Enel Grids S.R.L.	Difference in change	2,458,322	1,635,076
Enel Grids S.R.L.	Expatriates	1,959,316	-
Enel Global Services S.R.L.	IT Services (1)	12,888,282	9,100,929
Enel Global Services S.R.L.	Difference in change	1,286,732	-
Enel S.p.A.	IT Services (1)	6,477,072	5,386,352
Enel S.p.A.	Expatriates	1,689,614	2,106,625
Enel S.p.A.	Difference in change	427,004	-
Enel S.p.A.	Warranties	255,905	766,887
Enel Green Power S.P.A.	IT Services	1,865,777	4,186,989
Enel Green Power S.P.A.	Difference in change	1,008,864	1,674,857
Enel X S.R.L.	IT Services	1,402,419	1,391,853
Enel X S.R.L.	Difference in change	1,070,914	110,571
Enel Global Trading S.P.A.	IT Services	1,759,503	1,599,616
Enel Global Trading S.P.A.	Difference in change	113,958	17,672
Renovables De Guatemala, S.A.	Difference in change	1,549,070	-
Gridspertise S.R.L.	Buy spare parts	585,020	4,036,424
Gridspertise S.R.L.	Difference in change	-	86,754
Enel Green Power Chile S.A.	Difference in change	565,884	-
Usme ZE S.A.S.	VPN Update	494,914	552,505
Enel X Way Colombia S.A.S.	VPN Setting	448,763	-
Fontibón ZE S.A.S.	VPN Update	366,461	409,082
Enel Iberia S.R.L.	Inpatriates	295,086	271,138
Enel Servicios México S.A.	Expatriates	240,588	-
Enel Servicios México S.A.	Difference in change	-	14,454
Grupo Energía Bogotá S.A. E.S.P.	Optical fiber Betania	182,070	202,300
Grupo Energía Bogotá S.A. E.S.P.	Other services	52,218	10,161
Enel Brasil S.A.	Expatriates	188,733	314,717
Enel Brasil S.A.	Difference in change	7,895	-
Enel Panamá Cam, S.R.L.	Difference in change	177,637	-
Enel Chile S.A.	Expatriates	131,859	129,340
Enel Chile S.A.	Difference in change	1,149	1,280
Enel Chile S.A.	IT Services	-	76,763
Enel Generación Chile S.A.	Inpatriates	131,445	130,521
Enel Generación Chile S.A.	Difference in change	814	5,771
Enel Distribución Perú S.A.A.	Expatriates	74,758	-
Enel Distribución Perú S.A.A.	Difference in change	185	5,580
Enel Italia S.P.A.	Difference in change	52,286	-
Enel Distribución Chile S.A.	Expatriates	28,831	-
Enel Distribución Chile S.A.	Difference in change	9,601	580
Endesa Energía S.A.	Difference in change	29,307	103,280
Endesa Operaciones y Servicios Comerciales S.L.U.	Difference in change	21,052	104,865
Enel Fortuna S.A.	Difference in change	4,806	8,057
Enel Américas S.A.	Expatriates	4,087	-
Enel Green Power España, S.L.U.	Difference in change	2,932	-
E-Distribuzione Spa	Difference in change	1,007	-
Generadora Montecristo, S.A.	Difference in change	28	-
Enel Green Power Panamá S.A.	Difference in change	-	7,112,036
Fundación Enel Colombia	Donations (2)	-	4,485,001
Sociedad Portuaria Central Cartagena S.A.	Available, Infrastructure	-	1,339,857
Enel Green Power Romania S.R.L.	Expatriates	-	472,399
Transmisora de Energía Renovable S.A.	Difference in change	-	318,121
		\$ 60,701,100	\$ 61,623,117

(1) The increase corresponds mainly to new IT services, as a result of the rethinking of local operations, where technical support is centralized in global contracts, Additionally, the European economic crisis had a major impact on licensing prices: Digital Worker Transformation, Governance-E4E S.A.P Renewables, Global CKS-S.A.P-TAM-SYSTEM, Online Monitoring and Infrastructure, Cyber Security Services-Digital Enebler, Intranet Applications and Global Travel.

(2) As of September 30, 2024, no donations have been made to the Enel Colombia Foundation.

Enel Colombia S.A. E.S.P.
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(In thousands of Colombian pesos)

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 reelected indefinitely or freely removed before the expiration of the period, Likewise, the Board of Directors will appoint a secretary, who may not be a member of the Board and may be freely replaced at any time, The appointment of the president and secretary was approved by the Board of Directors in session No. 507 of March 30, 2022.

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

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

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

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

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

Fees paid to the Board of Directors:

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

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Key management personnel

Key management personnel are listed below:

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

The remuneration earned by the Company's key personnel as of September 30, 2024 and 2023 amounts to:

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

Incentive plans for key management personnel

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

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

9. Inventories, net

	As of September 30, 2024	As of December 31, 2023
Electrical materials and power accessories, net (1)	\$ 310,542,617	\$ 297,948,735
Coal (2)	46,821,249	93,094,667
Transformers (3)	44,493,972	56,681,028
Carbon credits CO2 (4)	23,507,127	23,573,288
Non-electrical materials (1)	9,086,860	6,049,392
Other inventories	2,514,864	3,137,279
Fuel Oil (5)	1,091,717	1,975,748
Inventory in transit	-	19,906,311
Total, inventories	\$ 438,058,406	\$ 502,366,448

(1) The materials and accessories are composed of:

	As of September 30, 2024	As of December 31, 2023
Spare parts and materials (a)	\$ 322,619,820	\$ 310,765,574
Provision of materials (b)	(2,990,343)	(6,767,447)
Total, other inventories	\$ 319,629,477	\$ 303,998,127

a) Materials and spare parts correspond to elements used in the construction process of projects, repairs and/or maintenance of generation plants, substations, high, medium and low voltage

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distribution networks and public lighting networks, in accordance with the maintenance and investment plan defined by the Company for 2024. The increase is mainly due to the purchase of materials for substation cells, switches, power equipment, and for lines and networks, elements such as poles, conductors, protections, reclosers and remote control equipment; these elements are required according to business demand.

b) As of September 30, 2024, the provision established for the period 2024 for \$3,777,104 was used, corresponding to the disposal of obsolete material in the distribution segment.

(2) Coal (Termozipa Power Plant): As of September 30, 2024, and compared to December 2023, the coal inventory decreased due to increased dispatch/consumption, due to the development of the Niño Phenomenon in the country and, subsequently, to the security generations required by the electrical area of influence of the Power Plant, associated with the remodeling of said networks.

Additionally, shipments/consumption have been presented based on price merit because the Energy Exchange has recorded high prices as a consequence of the low hydrological contributions and reservoir levels that will occur during 2024.

(3) The transformers correspond to elements that are required within the process of replacements, repairs and/or maintenance of the substations, high, medium and low voltage distribution networks and public lighting networks, in accordance with the contingencies presented and the maintenance and investment plan defined by the Company for the year 2024.

(4) As of September 30, 2024, CO2 carbon credits have been recognized, with a fair value of \$78,330,801 and a book value of \$23,507,127, as follows:

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

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

10. Assets held for sale

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

(1) On May 24, 2023, the Board of Directors approved the indefinite suspension of the execution of the Windpeshi wind project in the department of La Guajira and the advancement, execution and signing of all the acts and documents necessary for this purpose, seeking to protect the Company's value, evaluate and analyze the sales scenarios of the project and/or the turbines and equipment acquired for it, for which this asset is classified as an asset held for sale.

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

11. Income tax assets

The income tax asset is presented below:

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

- 1) Other current tax assets as of September 2024 correspond to the balance in favor of self-withholding payment for 2019 for \$606,146, As of December 31, 2023, they correspond to the higher value of self-withholdings in favor of the 2020 period for \$2,420,336, the adjustment to the income advance discounted in 2021 for \$2,420,336, as a result of the higher value of self-withholdings in favor of the 2020 period and the recognition of \$1,002,035 for the payment of self-withholdings in favor of 2019.
- 2) The balance in favor of income tax is mainly given by the additional amount paid to the income tax for the 2023 tax year as an advance payment of the income tax corresponding to the following fiscal year, which in this case corresponds to the 2024 tax year, which will be taken into account in the income tax filing in 2025.

12. Investments in subsidiaries, joint ventures and associates

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

The following is the detail of the investments:

Participating shares in shares	Economic activity	Relationship	Ordinary shares (*)	% Stake (*)	As of September 30, 2024	As of December 31, 2023
Renovables de Guatemala S.A.	Public Services	Subsidiary	19,244,655	100,00%	\$ 1,419,578,111	\$ 1,364,429,147
Enel Panamá CAM S.R.L. (1)	Public Services	Subsidiary	3,000	99,97%	1,353,471,764	1,184,933,111
Enel Costa Rica CAM S.A. (2)	Public Services	Subsidiary	27,500,000	100,00%	237,467,370	223,824,533
Generadora de Occidente Ltda.	Public Services	Subsidiary	16,099,080	99,00%	204,216,808	156,857,240
Generadora Montecristo S.A.	Public Services	Subsidiary	381,995	100,00%	114,604,975	99,788,852
Tecnoguat S.A.	Public Services	Subsidiary	23,211	75,00%	60,321,229	55,751,304
Colombia ZE S.A.S. (3)	Services	Associate	5,186,737	20,00%	31,393,121	35,991,820
Enel X Colombia S.A.S. E.S.P. (4)	Investment	Subsidiary	50,368	100,00%	12,370,877	11,253,701
Enel Renewable S.R.L.	Public Services	Subsidiary	1	0,99%	9,983,341	8,693,990
Crédito Facil Codensa S.A. (5)	Investment	Associate	15,678	48,99%	9,807,011	10,054,168
Enel Guatemala S.A. (6)	Public Services	Subsidiary	672,079	99,99%	7,650,763	7,700,777
Enel X Way Colombia S.A.S. (7)	Services	Associate	6,014	40,00%	6,094,358	5,514,141
Operadora Distrital de Transporte S.A.S. (8)	Investment	Associate	12,500	20,00%	3,748,476	3,180,589
Impairment of Investments						
Enel Costa Rica CAM S.A. (9)					(132,637,177)	(132,637,177)
					\$ 3,338,071,027	\$ 3,035,336,196

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

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- (1) Enel Panama CAM S.R.L.: The company's main activity is to operate and develop hydroelectric, photovoltaic and renewable energy generation plants, The Group's total installed capacity is 460,70 MW DC.

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

The subsidiary companies are detailed below:

- Enel Fortuna, S.A.
- Enel Renewable S.R.L. (*)
- Austral Solar Generator, S.A.
- Western Solar Generator S.A.
- Solar Generator El Puerto, S.A.

(*) The mergers between the companies Enel Renewable, S.R.L. (absorbing entity) and Progreso Solar 20 MW S.A. (absorbed entity) on May 24, 2024 and the merger between the companies Jaguito Solar 10 MW, S.A. (absorbed company) and Enel Renewable, S.R.L. (absorbing company) on August 1, 2024 were registered in the public registry of Panama.

- (2) Enel Costa Rica CAM S.A.: is a corporation incorporated under Costa Rican law as an electric service company for commercial purposes, It is of Costa Rican origin and has its registered office and main offices in San José, The legal entity's term of existence is 99 years, beginning on September 11, 1991 and ending on September 11, 2090, This term may be extended by agreement of the Shareholders' Meeting.

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

The Company has the following subsidiaries at the country level:

- PH Chucás S.A.
- PH Don Pedro S.A.
- PH Rio Volcan S.A.

- (3) According to minutes No. 10 of the extraordinary meeting of the sole shareholder Colombia ZE S.A.S. on 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 AMPCI Ebus Colombia Holding S.A.S, renaming this business unit as InfraBridge,

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

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

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- (4) Enel X Colombia S.A.S. E.S.P. is a simplified joint stock company that Its purpose is to invest in residential public energy service activities, especially the acquisition of shares in any public service company whose main purpose is residential public energy service, electric, Its business strategies include participating in the process of sale of shares approved by the national government of the electric companies.
- (5) Crédito Fácil Codensa S.A. (Financing Company) is a corporation whose main purpose is to develop the activities of financing companies in accordance with the law, Enel Colombia S.A.ESP's investment in this company is considered an associate, given that its participation is 48,99% and in which the Company has significant influence.
- (6) Enel Guatemala S.A.: is a commercial corporation incorporated under Guatemalan law, The company is of Guatemalan origin and has its registered office 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 de Ibargüen, and registered in the Commercial Registry under registration number 42426, folio 55, book 136 of Companies dated November 15, 1999 and its main purpose is to market, buy and sell blocks of electric energy on an intermediary basis.

The company has the following subsidiaries at the national level:

- Generadora de Occidente Limitada.
 - Tecnoguat S.A.
 - Generadora Montecristo S.A.
 - Renovables de Guatemala S.A.
- (7) Enel X Way Colombia S.A.S: It is a simplified joint stock company that Its purpose is to carry out any act related to the purchase, sale, acquisition for any reason, 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, On August 21, 2024, the Board of Directors of Enel Colombia S.A. E.S.P. approved the voluntary dissolution and liquidation of Enel X Way Colombia S.A.S. E.S.P.
 - (8) Operadora Distrital de Transporte S.A.S. "La Rolita": is a company whose main corporate purpose is the provision of mass public transportation services in Bogotá and its area of influence; the Company has a 20% stake in the shares of this company, registered in February 2023 before the Chamber of Commerce.
 - (9) It corresponds to the deterioration of the investment that Enel Costa Rica CAM S.A. had in Energía Global Operaciones S.A., for \$101,108,667, taking into account the accumulated losses that said entity had been dragging, and for Chucas S.A. there was a deterioration of the investment, associated with the deterioration indicators of the assets under concession of said entity for \$31,528,510.

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

Dividends Guatemala

Renovables de Guatemala S.A. on July 5, 2024 declared and paid dividends of USD20,000,000 of which USD19,999,998 to Enel Colombia S.A. E.S.P. and USD2,00 to Enel Guatemala S.A.

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Panama dividends

On September 27, 2024, dividends were declared by Enel Panamá CAM S.R.L. for a value of USD7,435,000, of which USD7,432,522,49 to Enel Colombia S.A. E.S.P. and USD2,477,51 to Enel Américas S.A.

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

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

Colombian Companies:

Interim Statement of Financial Position:

	Current assets	Non-current assets	Total assets	Current liabilities	Non-current liabilities	Heritage	Total liabilities and equity
Enel X Colombia S.A.S. E.S.P.	\$ 21,922,104	\$ 8,468,100	\$ 30,390,204	\$ 18,016,514	\$ 2,813	\$ 12,370,877	\$ 30,390,204

Interim Income Statement:

	Income	Costs and expenses	Financial result	Taxes on companies and deferred	Profit (loss) for the period
Enel X Colombia S.A.S. E.S.P.	\$ 88,292,042	\$ (85,756,672)	\$ (422,598)	\$ (995,600)	\$ 1,117,172

Central American Companies:

Interim Statement of Financial Position:

	Current assets	Non-current assets	Total assets	Current liabilities	Non-current liabilities	Heritage	Total liabilities and equity
Renovables de Guatemala, S.A.	\$ 171,598,044	\$ 1,257,040,813	\$ 1,428,638,857	\$ 8,773,036	\$ 286,290	\$ 1,419,579,531	\$ 1,428,638,857
Enel Panamá CAM S.R.L.	542,628,652	1,194,852,400	1,737,481,052	368,677,115	118,869,485	1,249,934,452	1,737,481,052
Enel Costa Rica CAM S.A.	24,150,733	85,193,365	109,344,098	4,197,737	316,168	104,830,193	109,344,098
Generadora de Occidente Ltda.	81,794,813	143,912,786	225,707,599	6,796,093	12,631,902	206,279,604	225,707,599
Generadora Montecristo, S.A.	236,252,543	81,936,934	318,189,477	164,660,911	38,922,101	114,606,465	318,189,477
Tecnoguat, S.A.	14,705,856	69,795,296	84,501,152	4,072,847	-	80,428,305	84,501,152
Enel Renovable S.R.L.	39,690,079	377,320,657	417,010,736	214,255,617	75,136,324	127,618,795	417,010,736
Enel Guatemala S.A.	71,099,902	27,216,215	98,316,117	78,437,194	12,227,395	7,651,528	98,316,117

Interim Income Statement

	Income	Costs and expenses	Financial result	Result from sale of assets	Corporate and deferred taxes	Profit (loss) for the period
Renovables de Guatemala, S.A.	\$ 92,998,520	\$ (70,231,314)	\$ 52,949	\$ (121,624)	\$ (6,617,748)	\$ 16,080,783
Enel Panamá CAM S.R.L.	437,096,370	(280,167,855)	(20,028,999)	-	(45,945,723)	90,953,793
Enel Costa Rica CAM S.A.	57,508,132	(42,918,274)	(9,050,640)	414	149,550	5,689,182
Generadora de Occidente Ltda.	59,397,587	(21,861,160)	(591,366)	(218,969)	(4,162,986)	32,563,106
Generadora Montecristo, S.A.	7,784,871	(4,707,571)	3,144,093	57,326	(631,903)	5,646,816
Tecnoguat, S.A.	9,579,157	(9,313,132)	2,439	7,588	(683,893)	(407,841)
Enel Renovable S.R.L.	40,677,203	(22,820,927)	(10,338,754)	-	(3,500,050)	4,017,472
Enel Guatemala S.A.	216,693,669	(217,207,395)	(458,891)	29,637	(44,829)	(987,809)

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

Colombian Companies:

Financial Position Statement:

	<u>Current assets</u>	<u>Non-current assets</u>	<u>Total assets</u>	<u>Current liabilities</u>	<u>Non-current liabilities</u>	<u>Heritage</u>	<u>Total liabilities and equity</u>
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

Interim Income Statement

	<u>Income</u>	<u>Costs and expenses</u>	<u>Financial result</u>	<u>Corporate and deferred taxes</u>	<u>Profit (loss) for the period</u>
Enel X Colombia S.A.S. E.S.P.	\$ 35,549,628	\$ (44,182,737)	\$ (188,891)	\$ 3,006,287	\$ (5,815,713)
Sociedad Portuaria Central Cartagena S.A.	1,039,924	(280,788)	14,399	(192,821)	580,714

Central American Companies:

Financial Position Statement:

	<u>Current assets</u>	<u>Non-current assets</u>	<u>Total assets</u>	<u>Current liabilities</u>	<u>Non-current liabilities</u>	<u>Heritage</u>	<u>Total liabilities and equity</u>
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 Panamá 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 S.A.	19,691,506	74,451,879	94,143,385	2,705,249	250,780	91,187,356	94,143,385
Generadora de Occidente Ltda.	43,508,679	134,149,641	177,658,320	7,534,662	11,682,001	158,441,657	177,658,320
Generadora Montecristo, S.A.	237,791,534	76,880,216	314,671,750	179,149,702	35,731,899	99,790,149	314,671,750
Tecnoguat, S.A.	14,948,199	63,114,860	78,063,059	3,727,987	-	74,335,072	78,063,059
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
Enel Guatemala S.A.	49,077,261	21,418,353	70,495,614	51,983,153	10,810,914	7,701,547	70,495,614

Interim Statement of Income:

Enel Colombia S.A. E.S.P.
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	Income	Costs and expenses	Financial result	Result from sale of assets	Corporate and deferred taxes	Profit (loss) for the period
Renovables de Guatemala, S.A.	\$ 96,013,332	\$ (76,522,874)	\$ 8,724	\$ -	\$ (6,984,982)	\$ 12,514,200
Enel Panamá CAM S.R.L.	436,941,063	(324,225,316)	(20,802,157)	-	(36,847,722)	55,065,868
Enel Costa Rica CAM S.A. (*)	44,375,352	(75,239,599)	(170,858,409)	8,895	1,500,291	(200,213,470)
Generadora de Occidente Ltda.	53,848,807	(27,794,627)	(705,325)	-	(3,801,107)	21,547,748
Generadora Montecristo, S.A.	10,203,784	(7,293,685)	3,399,680	-	(784,103)	5,525,676
Tecnoquat, S.A.	12,406,155	(9,684,480)	20,017	-	(803,939)	1,937,753
Enel Renovable S.R.L. (**)	42,945,965	(22,417,534)	(10,503,080)	-	(751,136)	9,274,215
Enel Guatemala S.A.	232,044,198	(232,365,711)	(490,369)	-	(284,221)	(1,096,103)
Transmisora de Energía Renovable, S.A. (**)	2,666,730	(992,752)	13,493	-	(189,152)	1,498,319
PH Chucús S.A. (*)	40,956,467	(72,306,535)	(282,060,249)	-	-	(313,410,317)
Generadora Solar Tole, S.R.L. (**)	-	(1,414)	-	-	-	(1,414)
Llano Sanchez Power One S.R.L.	-	9,018	-	-	-	9,018

(*) In June 2023, the Company transferred the shares held by the Company in the company PH Chucús S.A. to Enel Costa Rica CAM S.A.; in this way, it ceases to have direct participation in the company PH Chucús S.A.,

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

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

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

	Total assets	Total liabilities	Heritage	Total liabilities and equity	Profit/Loss for the period
Colombia ZE S.A.S.	\$ 157,356,026	\$ 390,421	\$ 156,965,605	\$ 157,356,026	\$ (20,934,262)
Crédito Fácil Codensa S.A. (Compañía de financiamiento)	20,193,269	176,429	20,016,840	20,193,269	(504,467)
Enel X Way Colombia S.A.S.	15,319,000	83,105	15,235,895	15,319,000	1,314,622
Operadora Distrital de Transporte S.A.S.	30,563,784	11,821,402	18,742,382	30,563,784	2,839,438

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

	Total assets	Total liabilities	Heritage	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	\$ 10,127,680
Crédito Fácil Codensa S.A. (Compañía de financiamiento)	20,545,153	23,846	20,521,307	20,545,153	(8,860,196)
Enel X Way Colombia S.A.S.	13,833,424	48,072	13,785,352	13,833,424	(201,103)
Operadora Distrital de Transporte S.A.S.	22,562,897	6,659,954	15,902,943	22,562,897	2,601,950

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

Colombian Companies:

Effect on results of equity method	Income/Expense	
	Nine-month period from January 1 to September 30, 2024	Nine-month period from January 1 to September 30, 2023
Enel X Colombia S.A.S. E.S.P.	\$ 1,117,172	\$ (5,815,713)
Operadora Distrital de Transporte S.A.S.	567,888	520,390
Enel X Way Colombia S.A.S.	525,849	(80,441)
Sociedad Portuaria Cartagena S.A. (*)	-	580,657
Crédito Fácil Codensa S.A. (financine company)	(247,158)	(4,242,959)
Colombia ZE S.A.S.	(4,186,852)	2,025,536
Total	\$ (2,223,101)	\$ (7,012,530)

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Effect on results of equity method	Income/Expense	
	Three-month period from July 1 to September 30, 2024	Three-month period from July 1 to September 30, 2023
Operadora Distrital de Transporte S.A.S.	\$ 437,452	\$ (568,951)
Enel X Way Colombia S.A.S.	17,528	(36,377)
Enel X Colombia S.A.S. E.S.P.	3,657	(3,859,696)
Sociedad Portuaria Cartagena S.A.	-	430
Crédito Fácil Codensa S.A. (Compañía de financiamiento)	-	(3,803,256)
Colombia ZE S.A.S.	(458,656)	2,594,171
Total	\$ (19)	\$ (5,673,679)

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

Central American Companies:

Effect on results of equity method	Income/Expense	
	Nine-month period from January 1 to September 30, 2024	Nine-month period from January 1 to September 30, 2023
Enel Panamá CAM S.R.L.	\$ 90,923,505	\$ 55,047,531
Generadora de Occidente, Ltda.	32,237,475	21,332,271
Renovables de Guatemala, S.A.	16,080,767	12,514,187
Enel Costa Rica CAM S.A. (*)	5,689,182	(313,969,248)
Generadora Montecristo, S.A.	5,646,743	5,525,604
Enel Renovable S.R.L.	39,777	91,824
Transmisora de Energía Renovable, S.A. (**)	-	1,498,288
Llano Sanchez Power One, S.A.	-	18
Generadora Solar Tole, S.R.L.	-	(14)
PH Chucás S.A.	-	(4,696,711)
Tecnoguat, S.A.	(305,881)	1,453,315
Enel Guatemala S.A.	(987,710)	(1,095,993)
Total	\$ 149,323,858	\$ (222,298,928)

Effect on results of equity method	Income/Expense	
	Three-month period from July 1 to September 30, 2024	Three-month period from July 1 to September 30, 2023
Enel Panamá CAM S.R.L.	\$ 50,242,223	\$ 14,960,373
Generadora de Occidente, Ltda.	16,865,752	9,251,577
Renovables de Guatemala, S.A.	14,261,115	10,294,447
Enel Costa Rica CAM S.A.	9,512,512	111,308
Tecnoguat, S.A.	3,342,074	771,973
Generadora Montecristo, S.A.	2,799,369	1,810,102
Enel Renovable S.R.L.	24,774	26,538
Transmisora de Energía Renovable, S.A.	-	-
Llano Sanchez Power One, S.A.	-	21
Generadora Solar Tole, S.R.L.	-	-
PH Chucás S.A.	-	-
Enel Guatemala S.A.	(5,568,494)	(248,210)
Total	\$ 91,479,325	\$ 36,978,129

(*)The variation is due to the loss of USD 71,362,025 in June 2023 in the company PH 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.

(**)Recognition in the result of the equity method of the investment as of February 2023 in Transmisora de Energía Renovable, S.A. before the reclassification of held for sale, which materialized in 2023; in PH 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, S.A. before the Merger process with Enel Renovable S.R.L.

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13. Intangible assets other than goodwill, net

Intangible Assets	As of September 30, 2024	As of December 31, 2023
Rights and easements (1)	\$ 93,523,201	\$ 90,083,310
Development costs	25,000,672	27,568,973
Licenses	1,512,324	2,598,794
Computer programs (2)	309,630,900	332,526,841
Construction and progress of works (3)	225,958,881	334,272,114
Intangible assets, net	\$ 655,625,978	\$ 787,050,032
<i>Cost</i>		
Rights and easements (1)	\$ 170,389,178	\$ 163,303,223
Development costs	60,446,128	62,528,219
Licenses	90,005,931	89,375,103
Computer programs (2)	953,086,900	849,662,062
Construction and progress of works (3)	225,958,881	334,272,114
Other intangible resources	3,869,414	3,869,414
Intangible assets, gross	\$ 1,503,756,432	\$ 1,503,010,135
<i>Amortization</i>		
Rights and easements (1)	\$ (76,865,977)	\$ (73,219,913)
Development costs	(35,445,456)	(34,959,246)
Licenses	(88,493,607)	(86,776,309)
Computer programs (2)	(643,456,000)	(517,135,221)
Other identifiable intangible assets	(3,869,414)	(3,869,414)
Accumulated amortization of intangible assets	\$ (848,130,454)	\$ (715,960,103)

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

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

(2) In the third quarter of 2024, the variation corresponds to the software associated with the following projects: centralized service systems to ensure the efficiency and effectiveness of all activities and projects related to ICT support platforms and applications (CRM, IC Talend, Loxal S&S, Enel Flex) \$(8,404,133), projects related to ICT Colombia \$(6,202,371); global infrastructure projects \$(6,076,658), projects related to S.A.P ERP \$(1,872,142) licenses and other programs \$(340,637).

(3) Construction and progress of works are comprised of the executions and acquisitions of the projects listed below:

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Project	As of September 30, 2024	As of December 31, 2023
Obligaciones ambientales impuestas por la CAR -Cadena Río Bogotá	\$ 92,621,451	\$ 92,226,429
Bd- solar - Atlántico PV	44,495,080	19,640,861
Otros software corporativos y comerciales de proyectos ICT	15,776,537	13,332,087
Smart Meter y Smart Tracking	8,003,947	15,148,809
Bd -Valledupar-Chemesky-windpeshi	7,737,446	13,915,312
Proyecto Billing Faro	7,552,192	19,839,064
Salesforce	6,386,550	5,494,897
Nuevos desarrollos Digital Hub	6,182,741	30,090,392
Bd - Chinú-Sahagun	5,709,086	34,032,123
Bd - solar - Guayepo	5,655,449	20,220,111
Maintenance remote control	5,304,988	965,473
Desarrollo de nuevas soluciones	4,258,343	934,162
Plan Data	3,904,260	9,871,506
Liquidadores CFC, project y NewCo	3,629,199	6,530,196
Bd - wind Tumawind	3,000,417	483,553
Cybersecurity	2,511,875	5,322,080
Arora-Complex project advanced mon.	2,335,805	4,203,451
Sistemas de servicio centralizado para garantizar la eficiencia y la eficacia de todas las actividades y proyectos relacionados con las plataformas ERP	496,222	4,299,032
Proyectos market GDS	397,293	11,780,731
Foundation layer –GR&3DM	-	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	\$ 225,958,881	\$ 334,272,114

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

	Development Costs	Rights and Easements	Licenses	Computer Programs	Construction and progress of works	Intangible Assets
Initial 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)
Retreats	(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 (*)	-	6,967,385	-	-	52,040,138	59,007,523
Transfers	434,913	-	630,828	103,424,837	(104,490,578)	-
Amortization	(486,210)	(3,527,494)	(1,717,298)	(126,320,778)	-	(132,051,780)
Other Decreases (**)	(2,517,004)	-	-	-	(55,862,793)	(58,379,797)
Total movements in identifiable intangible assets	(2,568,301)	3,439,891	(1,086,470)	(22,895,941)	(108,313,233)	(131,424,054)
Final Balance 09/30/2024	\$ 25,000,672	\$ 93,523,201	\$ 1,512,324	\$ 309,630,900	\$ 225,958,881	\$ 655,625,978

(*) As of September 30, 2024, additions were recorded corresponding to:

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Main projects	From January 1 to September 30, 2024
Asistencias E-home	\$ 8,780,799
Proyectos COM Y evolutivos de negocio	8,010,958
Licencias y desarrollos Salesforce	6,386,550
Proyecto Renovables	6,853,003
Poyecto Local System Colombia	5,399,835
Proyecto Cyber security	2,511,875
ICT Mandatory	3,870,918
Proyecto Intell. for Energy	2,571,037
Desarrollos y evolutivos menores	2,255,295
Dominios Plataforma GBS	2,119,557
Other Projects	10,247,696
Total	\$ 59,007,523

(**) As of September 30, 2024, other decreases were recorded for the following projects:

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

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

As of September 30, 2024, the Company does not have intangible assets whose ownership has any restriction or backing of debt guarantees.

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

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

Concept	Estimated Average Lifespan Years	
	2024	2023
Rights and servitude	30	30
Development costs	7	6
Licenses	4	3
Computer Programs	2	3

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14. Property, plant and equipment, net

	As of September 30, 2024	As of December 31, 2023
Plants and equipment	\$ 14,901,995,995	\$ 14,221,773,822
Hydroelectric power plants	6,605,908,180	6,687,448,856
Substations, installations and distribution networks	6,593,726,417	6,173,638,662
Renewables	1,120,626,254	744,904,032
Thermoelectric power plants	581,735,144	615,782,272
Construction in progress (1) (*)	2,271,797,769	2,629,913,172
Buildings	1,419,568,853	931,837,574
Lands	493,474,449	482,222,477
Financial Leases	247,607,122	223,105,663
Assets by use IFRS 16	247,607,122	223,105,663
Lands	125,072,191	120,173,194
Buildings	97,895,053	93,165,498
Fixed and other installations (Means of transport)	24,639,878	9,766,971
Fixed and other installations	65,420,862	60,840,961
Other facilities	59,378,980	53,997,550
Fixed installations and accessories	6,041,882	6,843,411
Property, plant and equipment, net	\$ 19,399,865,050	\$ 18,549,693,669
Cost		
Plants and equipment	25,444,021,817	24,285,315,178
Hydroelectric power plants	10,376,695,962	10,337,931,127
Substations, installations and distribution networks	12,785,846,540	12,066,229,731
Renewables	1,195,830,027	796,363,997
Thermoelectric power plants	1,085,649,288	1,084,790,323
Construction in progress	2,271,797,769	2,629,913,172
Buildings	1,582,334,559	1,070,633,018
Lands	493,474,449	482,222,477
Financial Leases	332,557,065	290,157,561
Fixed and other installations	839,602	839,602
Assets by use IFRS 16	331,717,463	289,317,959
Lands	146,051,377	139,443,530
Buildings	112,290,288	101,582,000
Fixed and other installations (Means of transport)	73,375,798	48,292,429
Fixed installations, accessories and others	289,481,846	272,184,438
Other facilities	260,267,102	243,463,592
Fixed installations and accessories	29,214,744	28,720,846
Property, plant and equipment, gross	\$ 30,413,667,505	\$ 29,030,425,844
Depreciation and impairment of property, plant and equipment		
Plants and equipment (**)	(10,542,025,822)	(10,063,541,356)
Hydroelectric power plants	(3,770,787,782)	(3,650,482,271)
Substations, installations and distribution networks	(6,192,120,123)	(5,892,591,069)
Renewables	(75,203,773)	(51,459,965)
Thermoelectric power plants	(503,914,144)	(469,008,051)
Buildings	(162,765,706)	(138,795,444)
Financial Leases	(84,949,943)	(67,051,898)
Fixed and other installations	(839,602)	(839,602)
Assets by use IFRS 16	(84,110,341)	(66,212,296)
Lands	(20,979,186)	(19,270,336)
Buildings	(14,395,235)	(8,416,502)
Fixed and other installations (Means of transport)	(48,735,920)	(38,525,458)
Fixed installations, accessories and others	(224,060,984)	(211,343,477)
Other facilities	(200,888,122)	(189,466,042)
Fixed installations and accessories	(23,172,862)	(21,877,435)
Accumulated depreciation and impairment	\$ (11,013,802,455)	\$ (10,480,732,175)

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

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(**) 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 September 30, 2024:

Main projects	As of September 30, 2024
Lines, networks and substations	\$ 1,160,447,810
Renewable energy projects:	
Solar Guayepo	703,532,103
Solar La Loma	37,997,026
Solar El Paso	23,048,869
Solar Foundation	8,327,610
Improvements, replacements and modernizations carried out in the generation plants	175,573,847
Other investment projects in generation, renewable and distribution plants	115,151,957
Public lighting	47,718,547
Total	\$ 2,271,797,769

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

	Plants and Equipment							Property, Plant and Equipment
	Construction in Progress	Lands	Buildings	Hydroelectric, thermoelectric and renewable generation plants	Substations, Installations and Distribution Networks	Fixed installations, accessories and others	Financial Leases	
Opening 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	-	-
Retreats	-	(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 (decreases)	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)	1,386,133,659	-	1,167,748	-	2,833,575	-	53,511,993	1,443,646,975
Transfers(b)	(1,732,034,016)	15,822,612	510,657,799	457,381,486	728,191,144	19,980,975	-	-
Withdrawals (c)	-	(4,867)	(74,783)	(244,415)	(3,114,296)	-	(72,400)	(3,510,761)
Depreciation expense	-	-	(24,019,485)	(179,316,311)	(307,822,668)	(15,229,576)	(18,655,851)	(545,043,891)
Other decreases (d)	(12,215,046)	(4,565,773)	-	(17,686,342)	-	(171,498)	(10,282,283)	(44,920,942)
Total movements	(358,115,403)	11,251,972	487,731,279	260,134,418	420,087,755	4,579,901	24,501,459	850,171,381
Final balance September 30, 2024	\$2,271,797,769	\$493,474,449	\$1,419,568,853	\$8,308,269,578	\$6,593,726,417	\$65,420,862	\$247,607,122	\$19,399,865,050

(a) As of September 30th, additions in 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 are the details:

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Central	Main projects	From January 1 to September 30, 2024
Lines and networks	Adaptation, modernization and expansion of high, medium and low voltage networks and lines and distribution transformers,	\$ 575,914,510
Solar Guayepo	Guarantees, easements, technical maintenance services and advances for project development,	300,211,728
Substations and Transformation Centers	Adaptation, expansion, modernization and construction of HV/HV, HV/MV and MV/MV substations,	277,715,711
Solar Atlántico	Guarantees, easements, technical maintenance services and advances for project development,	70,960,955
Financial Leases	Update rental contracts, mainly vehicle and land contracts,	53,511,993
CH-Guavio	Recovery of lighting and ventilation systems, topography; recovery of ducts, turbine system, dam instrumentation, recovery of central structures, recovery of transformers and cooling systems,	39,002,927
CC-Termozipa	Acquisition of electromechanical equipment, engineering services and works; road paving,	23,818,703
CH- Paraíso	Modernization of biofilter systems, transformer recovery, turbine and hydraulic profile, automation and remote-control systems,	18,608,490
Solar Foundation, La Loma and El Paso	Guarantees, easements, technical maintenance services and advances for project development,	17,889,557
Administrative and Commercial Headquarters	Civil works, furniture, computer and communication equipment, commercial and administrative headquarters,	17,500,215
CH-Quimbo -Betania	Recovery of civil structures and facilities; works were carried out to improve the performance of the civil works of the reservoir, works associated with the perimeter road, as well as to attend to additional works and commitments arising from environmental obligations generated during the construction of the plant,	15,523,059
CH-Centrales menores	Modernization of yard equipment, intake discharge structure and central turbine system, auxiliary systems, battery chargers and cooling systems,	13,630,119
CH- Guaca	Automation and remote-control system; transformer and turbine recovery,	11,013,171
CH- Dario Valencia	Automation and remote-control; pipe recovery and coating; reconditioning of impellers and supply of spare parts for units,	8,345,837
Total		\$ 1,443,646,975

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

Project	Full activation
Solar Guayepo	\$ 813,803,375
Adaptation, modernization and expansion of high voltage (HV), medium voltage (MV), low voltage (LV) networks and lines, distribution transformers and public lighting,	455,139,803
Adaptation, expansion, modernization and construction of HV/HV, HV/MV and MV/MV substations,	259,690,985
Investment in ongoing support assets such as land, buildings and administrative buildings, machinery, computer and communication equipment,	92,583,459
Solar El Paso, Fundación y la Loma,	50,509,930
CH-Guavio,	21,954,529
CH- Guaca y Paraíso,	19,240,024
CC-Termozipa,	13,840,917
CH-Quimbo y Betania,	3,496,761
CH-Centrales menores (Rio Bogotá),	1,774,233
Total	\$ 1,732,034,016

(c) To the 30As of September 2024, reductions were made for \$3,510,761 corresponding to: high and medium voltage transformers in the distribution line for \$3,114,296; reduction due to maintenance to hydroelectric generation plants for \$244,415, reduction of constructions and buildings for \$74,783 and reduction of financial leasing of vehicles for \$72,400 and land for \$4,867.

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

To September 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 September 30, 2024 The Company presents the units available for generation in the power plants and distribution in the substations and networks.

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As of September 30, 2024 and in accordance with the Company's accounting policy, the useful lives of property, plant and equipment were evaluated and did not show any changes. Additionally, no indications of impairment were identified.

The average remaining useful lives used for depreciation are:

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

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

15. Other financial liabilities

	As of September 30, 2024			As of December 31, 2023		
	Current		Not Current	Current		
	Capital	Interests		Capital	Interests	Not Current
Banking Obligations (1)	\$ 838,408,674	\$ 127,067,176	\$ 5,652,969,654	\$ 1,220,069,502	\$ 133,753,514	\$ 5,281,476,666
Bonds issued (2)	562,988,624	17,591,490	1,165,695,818	691,910,405	29,929,579	1,728,631,355
Leasing obligations (3)	22,155,995	4,190,014	217,382,528	16,042,420	5,712,746	199,455,731
Derivative instruments (4)	11,071,757	-	-	76,927,698	-	1,256,036
	\$ 1,434,625,050	\$ 148,848,680	\$ 7,036,048,000	\$ 2,004,950,025	\$ 169,395,839	\$ 7,210,819,788

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

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Description	EA Rate	Due Date	Less than 90 days	Greater than 90 days	Total Current	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	5 to 10 years	Total non-current
Banco de Occidente S.A.	11,03%	06/18/2025	\$ 957,215	\$ 250,000,000	\$ 250,957,215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Banco de Bogotá S. A.	10,77%	03/14/2025	650,313	150,000,000	150,650,313	-	-	-	-	-	-
Itaú Colombia S.A.	12,46%	08/16/2025	1,643,478	109,000,000	110,643,478	-	-	-	-	-	-
Banco de Bogotá S. A.	12,16%	08/15/2025	1,079,149	71,000,000	72,079,149	-	-	-	-	-	-
Bancolombia S.A.	10,30%	07/15/2026	2,676,700	60,000,000	62,676,700	60,000,000	-	-	-	-	60,000,000
Bancolombia S.A.	11,36%	04/28/2029	4,945,417	50,000,000	54,945,417	50,000,000	50,000,000	50,000,000	50,000,000	-	200,000,000
Itaú Colombia S.A.	11,42%	06/18/2025	197,943	50,000,000	50,197,943	-	-	-	-	-	-
International Finance Corporation	14,28%	10/15/2031	35,751,299	-	35,751,299	-	-	-	60,557,850	1,135,965,106	1,196,522,956
Banco de Bogotá S. A.	13,55%	02/19/2031	1,702,800	33,333,333	35,036,133	66,666,666	66,666,666	66,666,666	66,666,666	100,000,000	366,666,664
BBVA Colombia S.A. Bank	10,86%	01/14/2025	794,096	33,333,333	34,127,429	-	-	-	-	-	-
Mufg bank	14,69%	12/04/2028	21,578,207	-	21,578,207	227,875,000	227,875,000	227,875,000	-	-	683,625,000
Bancolombia S.A.	12,10%	07/15/2026	756,925	15,000,000	15,756,925	15,000,000	-	-	-	-	15,000,000
Bancolombia S.A.	12,82%	05/04/2028	14,440,213	-	14,440,213	-	-	480,000,000	-	-	480,000,000
Bancolombia S.A.	11,13%	11/30/2026	9,965,742	-	9,965,742	-	260,000,000	-	-	-	260,000,000
Banco de Bogotá S. A.	13,55%	02/19/2031	425,700	8,333,333	8,759,033	16,666,667	16,666,667	16,666,667	16,666,667	25,000,000	91,666,668
Bancolombia S.A.	12,11%	28/07/2028	8,649,723	-	8,649,723	-	-	411,000,000	-	-	411,000,000
Scotiabank Colpatría S.A.	10,99%	05/14/2026	5,440,153	-	5,440,153	400,000,000	-	-	-	-	400,000,000
Davivienda Bank S.A.	11,97%	03/13/2029	1,377,814	3,750,000	5,127,814	5,000,000	5,000,000	5,000,000	2,500,000	-	17,500,000
BBVA Colombia S.A. Bank	5,80%	02/11/2026	5,088,226	-	5,088,226	-	215,000,000	-	-	-	215,000,000
Bancolombia S.A.	12,97%	11/30/2029	3,984,000	-	3,984,000	-	-	-	-	360,000,000	360,000,000
Banco de Bogotá S. A.	11,87%	05/04/2026	896,088	2,556,496	3,452,584	1,988,366	-	-	-	3,452,584	1,988,366
BBVA Colombia S.A. Bank	11,51%	10/19/2027	2,280,228	-	2,280,228	-	-	100,000,000	-	-	100,000,000
Bancolombia S.A.	11,02%	11/30/2027	1,418,667	-	1,418,667	-	-	150,000,000	-	-	150,000,000
Bancolombia S.A.	12,00%	12/21/2027	957,583	-	957,583	-	-	300,000,000	-	-	300,000,000
Bancolombia S.A.	11,72%	11/30/2028	893,164	-	893,164	-	-	-	89,000,000	-	89,000,000
Bancolombia S.A.	10,68%	12/23/2027	458,711	-	458,711	-	-	200,000,000	-	-	200,000,000
Banco de Bogotá S. A.	12,31%	08/15/2034	103,689	-	103,689	208,333	2,500,000	2,500,000	2,500,000	12,291,667	20,000,000
Bancolombia S.A.	12,17%	26/02/2031	56,112	-	56,112	4,083,333	7,000,000	7,000,000	7,000,000	9,916,667	35,000,000
Total Credits			\$ 129,169,355	\$ 836,306,495	\$ 965,475,850	\$ 847,488,365	\$ 850,708,333	\$ 2,016,708,333	\$ 294,891,183	\$ 1,643,173,440	\$ 5,652,969,654

- The Company signed two credit transactions with Davivienda S.A. and Bancolombia S.A. through Findeter's Energy Efficiency rediscount line, Below is the detail of the transactions:

Entity	Disbursement date	Expiration date	Years	Amount	Rate
Bancolombia S.A.	February 26, 2024	February 26, 2031	7	\$ 35,000,000	IBR 1M + 1,85% NAMV
Davivienda S.A.	March 13, 2024	March 13, 2029	5	25,000,000	IBR 1M + 1,50% NAMV
Total				\$ 60,000,000	

As of September 30, 2024, the following financial obligations were generated:

Entity	Disbursement date	Expiration date	Years	Amount	Rate
Banco de Bogotá S. A.	February 19, 2024	February 19, 2031	7	\$ 400,000,000	IBR + 2,96% MV
Banco de Bogotá S. A.	February 19, 2024	February 19, 2031	7	100,000,000	IBR + 2,96% MV
Bancolombia S.A.	March 21, 2024	December 21, 2027	3	300,000,000	IBR 3M + 2,1%
Itau Bank S.A.	June 18, 2024	June 18, 2025	1	50,000,000	IBR 3M + 1,51%
Banco de Occidente S.A.	June 18, 2024	June 18, 2025	1	250,000,000	IBR 3M + 1,15%
Banco de Bogotá S. A.	August 15, 2024	August 15, 2025	1	71,000,000	IBR 3M + 1,83%
Banco de Bogotá S. A.	August 15, 2024	August 15, 2034	10	20,000,000	IBR + 1,8% MV
Itaú Colombia S.A.	August 16, 2024	August 16, 2025	1	109,000,000	IBR 3M + 1,99%
Banco de Bogotá S. A.	September 16, 2024	March 14, 2025	1	150,000,000	IBR 3M + 0,9%
Total				\$ 1,450,000,000	

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

- Banco BBVA Colombia S.A. maturing on July 14, 2024 for \$(33,333,333),
- Bancolombia S.A. due July 15, 2024 for \$(15,000,000) and \$(60,000,000),
- Banco de Occidente S.A. due on August 29, 2024 for \$(70,000,000),

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- Bancolombia S.A. due on August 28, 2024 for \$(75,000,000),
- Mufg Bank due on September 13, 2024 for \$(279,440,000),

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

Description	EA	Due Date	Less than 90	Greater than 90	Total Current	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	5 to 10 years	Total non-
Banco de Bogotá S. A.	15,81%	10/02/2024	\$ 408,636,624	\$ -	\$ 408,636,624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Banco de Occidente S.A.	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	-	-	-	-	-	-
BBVA Colombia S.A. Bank	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%	12/04/2028	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%	05/04/2028	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%	28/07/2028	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%	05/04/2026	930,011	2,556,496	3,486,507	3,408,661	1,136,220	-	-	-	4,544,881
Bancolombia S.A.	13,21%	11/30/2026	2,957,760	-	2,957,760	-	260,000,000	-	-	-	260,000,000
BBVA Colombia S.A. Bank	13,98%	10/19/2027	2,734,300	-	2,734,300	-	-	100,000,000	-	-	100,000,000
BBVA Colombia S.A. Bank	5,80%	02/11/2026	2,014,801	-	2,014,801	-	215,000,000	-	-	-	215,000,000
Bancolombia S.A.	13,78%	11/30/2027	1,749,733	-	1,749,733	-	-	150,000,000	-	-	150,000,000
Bancolombia S.A.	16,89%	12/21/2027	1,458,875	-	1,458,875	-	-	300,000,000	-	-	300,000,000
Bancolombia S.A.	14,50%	11/30/2028	1,089,597	-	1,089,597	-	-	-	89,000,000	-	89,000,000
Bancolombia S.A.	13,63%	12/23/2027	649,000	-	649,000	-	-	200,000,000	-	-	200,000,000
Banco Itaú CorpBanca Colombia S.A.	13,01%	06/01/2024	383,336	-	383,336	-	-	-	-	-	-
Banco Itaú CorpBanca Colombia S.A.	13,01%	08/02/2024	175,428	-	175,428	-	-	-	-	-	-
Total Credits			\$ 568,493,187	\$ 785,329,829	\$ 1,353,823,016	\$ 275,679,494	\$ 1,229,011,220	\$ 1,438,875,000	\$ 793,495,350	\$ 1,544,415,602	\$ 5,281,476,666

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

As of this date, the Company does not have any active Covenants.

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

Series	EA Rate	EA Rate	Current			1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	5 to 10 years	Total non-current
			Less than 90 days	Greater than 90 days	Total Current						
B12-13	11,43%	Variable	\$ 2,158,576	\$ 362,988,624	\$ 365,147,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E7-18	6,74%	Fixed	2,952,000	200,000,000	202,952,000	-	-	-	-	-	-
B12-18	9,93%	Variable	3,440,000	-	3,440,000	-	-	-	-	160,000,000	160,000,000
B12-13	11,21%	Variable	2,663,839	-	2,663,839	193,340,000	-	-	-	-	193,340,000
E4-20	8,72%	Variable	2,128,750	-	2,128,750	-	250,000,000	-	-	-	250,000,000
B16-14	10,52%	Variable	2,062,125	-	2,062,125	-	-	-	-	162,421,897	162,421,897
B10-19	9,90%	Variable	1,245,400	-	1,245,400	-	-	-	200,000,000	-	200,000,000
B15-12	9,98%	Variable	940,800	-	940,800	-	-	199,933,921	-	-	199,933,921
			\$ 17,591,490	\$ 562,988,624	\$ 580,580,114	\$ 193,340,000	\$ 250,000,000	\$ 199,933,921	\$ 200,000,000	\$ 322,421,897	\$ 1,165,695,818

The following bonus payments were generated during the third quarter:

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

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

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

(3) Below is the detail of the lease obligations under IFRS 16 as of September 30, 2024 and December 31, 2023:

	As of September 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Vehicles (a)	\$ 10,423,912	\$ 14,393,636	\$ 7,200,660	\$ 2,511,357
Buildings (b)	9,994,688	86,341,006	8,125,791	88,663,174
Land (c)	5,927,409	116,012,740	6,428,715	107,617,916
Power grids	-	635,146	-	663,284
Total	\$ 26,346,009	\$ 217,382,528	\$ 21,755,166	\$ 199,455,731

- (a) The increase corresponds to the renewal of contracts with Transportes Especiales Aliados S.A.S. for \$24,444,193 for 3 years with a rate of 10,84%, ALD Automotive S.A. for \$602,859 for 1 year with a rate of 21,35% and Compañía Naviera del Guavio Ltda, for \$570,770 CPI update rate of 10,96% and others for \$129,726, Additionally, interest and capital payments of Transportes Especiales Aliados S.A.S. for \$(6,478,225), Busexpress S.A.S. for \$(1,757,882), ALD Automotive S.A. for \$(1,363,040) and Compañía Naviera del Guavio Ltda, for \$(1,042,870),
- (b) The variation in buildings corresponds to new contracts with Proaxa S.A.S. for \$3,245,854 for 3 years at a rate of 10,63%, Concretos El Rubí S.A. for \$2,489,646 for 3 years with a rate of 12,24%, Renovaciones Muñoz y Hermanos FYN Y Compañía S.A.S. for \$350,878 for 2 years with a rate of 11,18%, and the amortization of capital and payment of interest of Building Q93 worth \$(4,819,648), Proaxa S.A.S. for \$(600,585), Aseos Colombianos Asecolba S.A. for \$(336,380), Concretos El Rubí S.A. for \$(328,592), Canales Andrade y Compañía, S.A.S. for \$(279,975), Paez Ruiz and Company S.A.S. for \$(211,026) and among others for \$36,557,
- (c) The increase corresponds mainly to the renewal of the Transmilenio yards contract for 12 years at a rate of 14,08% with Terrapuerto S.A.S. for \$5,846,715 at a rate of 11,15%, CI Alliance S.A. for \$303,297 at a rate of 11,15%, to the financial update due to change in CPI of contracts Maria Cecilia Botero for \$6,232,588, Compañía General de Actividades y S.A. for \$3,212,048 at a rate of 11,15%, Luz Charris y Herederos S.A. 13,64% for \$2,178,359, Agropecuaria Frigorífico Rodeo Ltda, for \$1,986,873 at a rate of 10,62%, F&M 160 S.A.S. for \$376,918, Agro Inversiones Campos Verdes S.A.S. FOR \$375,258, Caribe Mar de la Costa S.A.S. E.S.P. for \$329,169 and the amortization of capital and payment of interest with Maria Cecilia Botero for \$(3,668,193), CI Alliance S.A. for \$(2,303,787), Terrapuerto S.A.S. for \$(1,802,572), Compañía General de Actividades y Suministros

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S.A. for \$(1,385,341), Luz Charris and Herederos \$(1,384,606), Inversiones Macondal S.A.S. for \$(1,350,207), Agropecuaria Doña Barbara & Cia, for \$(1,166,802).

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

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

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16. Trade accounts payable and other accounts payable

	As of September 30, 2024	As of December 31, 2023
Accounts payable goods and services (1)	\$ 1,074,491,336	\$ 1,831,697,859
Suppliers for energy and gas purchases (2)	747,767,537	671,363,941
Other accounts payable (3)	248,212,738	253,925,472
	<u>\$ 2,070,471,611</u>	<u>\$ 2,756,987,272</u>

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

Additionally, accounts payable to suppliers include:

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

- (2) As of September 30, 2024, the accounts payable correspond to energy purchases from the distribution segment for \$344,317,325; generation segment for \$397,261,118, gas marketing for \$5,970,166, Additionally, the Company presents an account payable to XM S.A.ESP according to CREG Resolution 101 029 of 2022 for the financing of the billing of energy purchases, the current portion of which amounts to \$218,928.

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

	As of September 30, 2024	As of December 31, 2023
	Current	Current
Other accounts payable (a)	\$ 166,940,524	\$ 179,238,496
Balances in favor of clients (b)	50,082,884	52,469,426
Collection in favor of third parties (c)	31,189,330	22,217,550
Total Other Accounts Payable	<u>\$ 248,212,738</u>	<u>\$ 253,925,472</u>

- (a) As of September 30, 2024, the short-term liability corresponds to the adjustments to electrical works executed by business partners for \$121,257,484, liabilities for energy distribution areas (ADD's) for

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\$45,683,040, The ADD's correspond to the distribution charge of other network operators that, by regulatory mandate, must be billed and collected by the Company from its end users under the distribution area scheme.

- (b) Corresponds to the balances in favor of clients generated mainly by higher value paid and by billing adjustments in the distribution segment.
- (c) It corresponds mainly to the collection of subscriptions to newspapers, magazines, cleaning products and insurance policies, among others, The variation corresponds to the payment of the collection of the Openbook contract with Scotiabank Colpatría S.A.

17. Provisions

	As of September 30, 2024		As of December 31, 2023	
	Current	Not current	Current	Not current
Environmental provisions	\$ 120,934,950	\$ 177,112,832	\$ 163,079,281	\$ 160,154,727
<i>Environmental and works Quimbo (1)</i>	78,428,102	18,306,396	87,845,097	11,296,980
<i>Quimbo Restoration Plan (1)</i>	8,236,018	40,035,328	35,232,194	22,995,525
<i>CAR Compensation Plan (2)</i>	19,185,758	77,969,065	20,883,217	85,113,214
<i>Environmental Provision Bogotá River (3)</i>	11,169,396	14,143,635	12,157,608	15,484,907
<i>Environmental provision for renewable projects (4)</i>	3,123,797	26,256,954	6,486,717	25,187,897
<i>Other environmental offsets</i>	791,879	401,454	474,448	76,204
Provision of legal claims (5)	21,868,330	46,764,060	18,397,851	18,450,530
<i>Sanctions</i>	19,715,664	25,572,235	16,803,667	-
<i>Civilians and others</i>	2,152,666	14,662,080	1,594,184	11,757,656
<i>Labor</i>	-	6,529,745	-	6,692,874
Dismantling	9,572,947	22,807,794	14,218,468	12,946,708
<i>PCB Dismantling (6)</i>	9,282,436	7,755,740	13,709,441	2,175,291
<i>Other decommissioning provisions</i>	290,511	8,673,203	509,027	5,265,427
<i>Asbestos Removal</i>	-	6,378,851	-	5,505,990
Other provisions	20,231,062	72,081,998	29,778,244	4,059,504
<i>Provision for Fiscal Uncertainty (7)</i>	11,791,115	-	26,061,621	-
<i>Tominé Recovery Provision</i>	5,021,281	1,029,990	3,716,623	3,366,367
<i>Others (8)</i>	3,268,666	4,067,884	-	693,137
<i>Provision of the Gama Gachalá Road (9)</i>	150,000	66,984,124	-	-
Total Provisions	\$ 172,607,289	\$ 318,766,684	\$ 225,473,844	\$ 195,611,469

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

The decrease in the value of the provision is given by the displacement of flows of use of provision from short term to long term (year 2025), mainly due to the following concepts: (1) Delay in the delivery of the irrigation district, which is why the investment in the agricultural productive projects of the resettled families is displaced (2) Adjustment in the execution estimates in the restoration plan and the fish and fishing program.

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The rate used to discount the flows from the Quimbo environmental provision and works and the Quimbo restoration plan as of September 2024 is 14.11% and 10.41% and as of December 2023 it is 16.96% and 10.17% EA, respectively.

Impregilo Consortium Claim

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

Environmental Investment Program Provision 1%

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

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

The following are the relevant aspects of 2024:

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

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

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

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

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4. Environmental management and education.

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

1. Submit a document endorsed by SENA, specifying the number of instructor hours required for the training of the 595 environmental promoters in the 17 municipalities, for courses of 35 students, indicating their cost.
2. Exclude from the budget the sum of \$952,000, the value corresponding to the cost of the item “Human Resources - Apprentices”. The Company may include in the budget transportation and food (snacks) expenses for the participants, for the days they will attend the training process, said expenses must be financially supported.
3. Exclude from the budget for teaching materials the following items, which are not considered necessary for the training of environmental promoters.

By means of filing 20246200208272 dated February 26, 2024, the Company filed an appeal against resolution 000192 of February 9, 2024.

By means of file 20246200258332 dated March 7, 2024, the Company requested the ANLA to approve the purchase of the Reserva Forestal e Hídrica la Montañita property in the municipality of Paicol, an investment plan for 1% of the El Quimbo Power Plant.

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

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

By means of filing 20246200339232 dated March 27, 2024, the Company provided coverage to the documents delivered through filing 2024-620-033374-2 dated March 26, 2024, delivering the tax certification.

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

On July 13, 2020, the 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 for a value of \$96,680,772.

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

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Resolution No. 20207100872 of July 10, 2020, the decision was made, under the legal and legal strategy, to file a claim for nullity and restoration of the right, which was filed before the Administrative Court of Cundinamarca on November 25, 2021.

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

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

The decrease in the value of the provision is due to the general decrease in the CPI projected for the indexation of flows and the increase in the rate used for the financial update, which as of September 2024 is 10.41% and as of December 2023 is 10.17%.

- (3) It corresponds to the provision derived from the environmental obligations associated with the construction of waste treatment plants, a plan to reduce offensive odors and an environmental management plan for the operation of the Muña reservoir, in order to mitigate the environmental impacts generated for the municipality of Sibaté and its coast. The Company plans to execute the works established in the obligation by 2038, so the long-term flows were discounted at a rate of 10.44% EA
- (4) Corresponds to environmental provisions for construction and operation of renewable projects:
 - El Paso Solar Park: As of September 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 10.84% EA, with an estimated execution period of 25 years, which corresponds to the duration of the license.
 - La Loma: As of September 30, 2024, the value recorded for the environmental provision corresponding to the compensation plan for the biotic component of the La Loma solar park includes the discount of future flows, VPN, and the rate used is 9.22% EA, with an estimated execution period of 5 years, which corresponds to the license obligation.
 - Foundation: As of 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, VPN, and the rate used is 14.11% EA, with an estimated execution period of 3 years, which corresponds to the license obligation.
- (5) As of September 30, 2024, the value of the claims against the Company for administrative, civil, labor litigation and constitutional actions amount to \$16,862,396,376 based on the assessment of the probability of success in the defense of these cases, \$68,632,390 has been provisioned (including financial update) to cover probable losses due to these contingencies. Management estimates that the results of the lawsuits corresponding to the non-provisioned portion will be favorable to the interests of the Company and would not cause significant liabilities that should be recorded or that, if they did, these would not significantly affect the Company's financial position.

The sanctions at the end of September 2024 correspond to:

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

The sanctions at the end of December 2023 correspond to:

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

- (a) This corresponds to the additional contribution for the year 2021, associated with the tax that hydroelectric plants must pay for the use of water if the installed capacity is greater than 10,000 kW.
- (b) This corresponds to the process of water use, regardless of whether it was used in energy generation, in which the Company did not have equipment to measure the volume of water used, so the regulation authorizes the maximum authorized flow. The increase in installed capacity can only be taken into account when the communication from the Ministry of Mines and Energy is issued. The situation of water use capacity in 2016 is not covered by a resolution from the Ministry of Mines and Energy, so this provision was established.

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

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

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Processes	Qualification	No, of Processes	Value of the Contingency	Provision value
-Distribution - Civil	Possible	261	\$ 875,906,209	\$ -
	Likely	37	17,394,978	6,821,477
	Remote	17	12,915,387,942	-
Total distribution - Civil		315	13,808,689,129	6,821,477
-Labor-Distribution	Possible	192	30,993,905	-
	Likely	32	10,422,832	7,782,781
Total distribution-Labor		224	41,416,737	7,782,781
Generation-Floods A97	Possible	2	49,370	-
	Likely	2	3,073,181	4,675,000
Total generation-Floods A97		4	3,122,551	4,675,000
Generation-Floods D97	Possible	3	139,630	-
	Likely	2	308,033	224,248
Total generation-Floods D97		5	447,663	224,248
Generation-Labor	Possible	21	6,692,976	-
	Likely	4	1,040,223	404,221
Grand Total Total Generation-Labor		25	7,733,199	404,221
Generation-Others	Possible	38	2,286,072,427	-
	Likely	3	366,127	5,000
	Remote	3	112,320,000	-
Total Generation-Others		45	2,398,758,554	5,000
Quimbo	Possible	156	568,632,845	-
	Likely	2	5,467,741	1,510,000
		10	12,290,173	-
Total Quimbo		168	586,390,759	1,510,000
Renewables	Possible	3	15,837,784	-
	Remote	1	-	-
Total Renewables – Labor		4	15,837,784	-
Grand total		789	\$ 16,862,396,376	\$ 21,422,727

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

(6) Export of contaminated transformers

As of September 30, 2024, the provision estimate for 2025 is adjusted in accordance with the limits established by the resolution; the increase is due to the update of final disposal values, personnel, marking, sampling and equipment surveys. The balance of the provision as of September 30, 2024 is \$17,038,176. The Company updated the provision by discounting future flows to the net present value at a rate of 13.99% EA, the most appropriate discount rate; the interest rates of Government bonds (TES) that have maturity terms similar to those of the obligation are considered.

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

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determination of Income Tax, in respect of which it is probable that the Tax Authority will not accept said position, whether or not it has been validated in the past by said Authority.

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

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

(8) It corresponds mainly to the following concepts:

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

(9) As of September 30, 2024, it corresponds to the obligation to pave the road between the municipalities of Gama and Gachalá, due to an unfavorable second instance ruling issued on May 2, 2024 by the Administrative Court of Cundinamarca, of which the Company was notified on May 9, 2024. The Company plans to execute the works established in the obligation by 2029, so the long-term flows were discounted at a rate of 11.17% EA

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

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	Provision of legal claims	Decommissioning, restoration and rehabilitation costs	Provision for Fiscal Uncertainty	Environmental Provisions	Provision of the Gama Gachalá Road	Others	Total
Initial balance as of January 1, 2024	\$ 36,848,381	\$ 27,165,176	\$ 26,061,621	\$ 323,234,008	\$ -	\$ 7,776,127	\$ 421,085,313
Increase (Decrease)	39,145,612	9,003,692	(14,270,506)	-	69,385,082	5,899,369	109,163,249
Provision used	(3,506,421)	(3,955,341)	-	(12,269,533)	-	-	(19,731,295)
Update financial effect	2,154,636	167,214	-	(12,916,693)	(2,250,958)	(287,675)	(13,133,476)
Recoveries	(6,009,818)	-	-	-	-	-	(6,009,818)
Total movements in provisions	31,784,009	5,215,565	(14,270,506)	(25,186,226)	67,134,124	5,611,694	70,288,660
Final balance as of September 30, 2024	\$ 68,632,390	\$ 32,380,741	\$ 11,791,115	\$ 298,047,782	\$ 67,134,124	\$ 13,387,821	\$ 491,373,973

18. Tax liabilities

Income tax

The income tax payable is presented below:

	As of September 30, 2024	As of December 31, 2023
Current income tax (1)	\$ 990,161,159	\$ 1,626,595,255
Works for taxes	7,744,332	-
Tax deductions and withholding tax	(34,894,720)	(82,108,072)
Self-retentions other concepts	(246,575,518)	(322,583,980)
Withholding tax at source	(295,951,570)	(403,011,850)
Rent advance	(420,580,190)	(452,711,244)
Income tax netting	96,507	-
Current tax liabilities	\$ -	\$ 366,180,109

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

	As of September 30, 2024	As of December 31, 2023
Income taxes on the results of the period	\$ 977,724,063	\$ 1,658,943,717
Income taxes related to components of other comprehensive income	12,437,096	(32,348,462)
	\$ 990,161,159	\$ 1,626,595,255

As of September 2024, a liability is presented by tax of current income for \$0 mainly due to the additional amount paid to the income tax for the 2023 tax year as an advance payment of the income tax corresponding to the following fiscal year, which in this case corresponds to the 2024 tax year, which will be taken into account in the income tax return in 2025.

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

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

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Transfer Pricing

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

The formal duties for the year 2023 were submitted to the DIAN and were duly transmitted on September 16, 2024.

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

Legal stability contract

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

Objective: The company undertakes to build the “El Quimbo” hydroelectric plant.

Investment Amount and Terms: The Company's investments related to the El Quimbo project amounted to \$1,922,578,143. Before the plant was put into operation in 2015, an increase in the budget had been determined, including the financial expense projected to be incurred for the financing of the project, in the amount of \$1,001,698,548. Each year, according to the new amounts invested, the value of the premium must be increased.

Key rules subject to Legal Stability (with favorability):

- a. Income tax rate (33%), exclusion from the calculation of presumptive income and special deductions for investments in scientific development and for investments in the environment, among others.
- b. It ensures the stability of the special deduction for investment in real productive fixed assets (30%), which was dismantled as of January 1, 2011.

Obligations of the Parties

a. Company Obligations:

- Meet the planned investment amount for the construction and start-up of the El Quimbo hydroelectric project.
- Pay the premium in accordance with the provisions of paragraph 2 of clause 2 of the legal stability contract. Based on the initial investment, a premium of \$9,612,891 was paid (recorded on December 23, 2010) and must be adjusted in the event of increases in the amount of the investment. In December 2014, the Company paid \$6,299,623 as an adjustment to the premium on the occasion of the larger approved investment. In March 2016, December 2019, January 2021, March 2023, December 2023 and March 2024, the Company paid \$4,657,387, \$3,225,114, \$1,204,102, \$124,412, \$263,634 and \$106,262 respectively, for the adjustment of the premium for the higher investment made.
- Pay taxes on time.

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

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

19. Other non-financial liabilities

	As of September 30, 2024	As of December 31, 2023
Advances for energy sales (1)	\$ 153,048,151	\$ 174,548,030
Taxes other than income (2)	118,939,903	137,030,095
Customer advances for network usage	20,068,693	25,478,449
Deferred income	3,818,047	3,818,047
	\$ 295,874,794	\$ 340,874,621

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

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

	As of September 30, 2024	As of December 31, 2023
Land taxes, municipal contributions and similar (1)	\$ 73,121,847	\$ 90,077,805
Provision for tax payment (2)	45,818,056	46,952,290
	\$ 118,939,903	\$ 137,030,095

1) There is a decrease of \$(16,955,958) mainly due to the value of withholding taxes, ICA and VAT.

2) The variation corresponds to the ICA provision which generated a decrease of \$ (1,134,234).

20. Provisions for employee benefits

	As of September 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not current
Social benefits and legal contributions (1)	\$ 81,144,630	\$ 644,756	\$ 90,249,166	\$ 3,246,556
Post-employment defined benefit obligations (2)	26,867,783	458,098,428	33,442,032	496,526,650
Benefits from retirement plans	1,886,740	-	5,723,712	-
Other obligations	86,201	-	80,662	-
	\$ 109,985,354	\$ 458,743,184	\$ 129,495,572	\$ 499,773,206

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

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

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

Retirement pensions.

The Company has a defined benefit pension plan for which it has no specific assets, except for its own resources generated in the development of its operational activity. Benefit pension plans establish the amount of pension 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 liability recognized in the separate condensed interim statement of financial position in respect of 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 gains or losses. The defined benefit obligation is estimated by independent actuaries using the projected unit credit method.

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

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

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

Other post-employment obligations

Benefits for pensioners

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

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

Retroactive severance pay

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

Long-term benefits

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

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

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

Financial assumptions:

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

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

	Retired staff		Active staff		Others	Total Benefits plan defined
	Pensions (a)	Benefits	Severance pay retroactive	Five-year periods	Retirement plan	
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
Cost of current service	-	-	365,151	202,650	65,686	633,487
Financial cost	21,791,802	4,116,383	781,206	389,598	942,147	28,021,136
Contributions Paid	(12,235,198)	(4,465,939)	(2,499,963)	(1,178,075)	(7,758,740)	(28,137,915)
Acquisitions	-	-	-	-	740,594	740,594
Actuarial gains and losses arising from changes in financial assumptions	(43,085,056)	(2,024,532)	(248,476)	(48,576)	(853,133)	(46,259,773)
Final balance as of September 30, 2024	\$ 375,050,429	\$ 75,592,203	\$ 13,390,122	\$ 7,380,276	\$ 13,553,181	\$ 484,966,211
	Retired staff		Active staff		Others	Total Benefits plan defined
	Pensions (a)	Benefits	Severance pay retroactive	Five-year periods	Retirement plan	
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
Cost of current service	-	-	348,744	312,305	92,807	753,856
Financial cost	27,314,785	6,061,540	928,763	781,339	1,099,192	36,185,619
Contributions Paid	(17,425,459)	(5,396,691)	(3,326,677)	(2,858,522)	(8,182,824)	(37,190,173)
Acquisitions	-	-	-	-	10,715,470	10,715,470
Actuarial gains and losses arising from changes in financial assumptions	97,367,495	13,639,528	1,765,259	538,642	657,582	113,968,506
Actuarial gains and losses arising from changes in assumptions due to experience	3,536,779	(2,814,451)	5,065,745	(131,191)	2,123,023	7,779,905
Final balance as of December 31, 2023	\$ 408,578,881	\$ 77,966,291	\$ 14,992,204	\$ 8,014,679	\$ 20,416,627	\$ 529,968,682

Collective labor agreement

Collective Agreement – SINTRAELECOL

On December 16, 2022, during the direct settlement stage, the new Collective Agreement was signed, which 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 contracted personnel are the following:

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- The collective agreements of Enel-Emgesa and Enel-Codensa were unified into one.
- Salary increases will be applied as follows:
 - Year 2023: CPI+2%
 - Year 2024: CPI+3%
 - Year 2025: CPI+4%
- All conventional benefits and aid in IPC will be increased starting in 2023.
- Over the next 5 years, benefits such as bonuses, performance evaluation, energy bonuses and transportation assistance will be gradually unified. To do so, the highest percentages or values will be taken as 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 value of the highest loan will be taken and the limit will be updated in the coming years according to the increase in the CPI.
- In January 2023, a signing bonus worth four million pesos (\$4,000) was granted to personnel linked to the accused before November 11, 2022.
- The retirement bonus for legal old-age pension will be increased by mutual agreement, in the amount of 10 SMLMV (Current Legal Minimum Wage) for workers under the new agreement. It will also be increased to 30 SMLMV (Current Legal Minimum Wage) for workers under the retroactive agreement and the Law 50 agreement.
- Trade union aid for trade union organisation will be increased.

Collective agreement: ASIEB-CODENSA

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

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

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

Collective agreement: ASIEB-EMGESA

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

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Within the legal term, the union filed the complaint against said Collective Agreement and list of demands on December 30, 2019, which is why the direct settlement stage began on February 19, 2020. This stage ended without any agreement between the parties, since the needs and positions of each party are far apart.

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

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

Collective Bargaining - REDES

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

At that time, the process did not move forward based on the concepts issued by the Ministry of Labor on the negotiation unit, however, despite this, after several working tables, negotiations began, which ended without agreement between the parties.

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

The union filed an appeal for annulment against the same, which was granted by the Court, referring the file to the Supreme Court of Justice - Labor Cassation Chamber, who in judgment SL 4089 of 2022, returns the arbitration award to the Arbitration Court for a ruling, to which the Arbitration Court rules and on which the Trade Union Organization again files an appeal for annulment, which is submitted to the Supreme Court of Justice for study.

The appeal for annulment is currently before the Supreme Court of Justice.

21. Deferred taxes, net

The recovery of deferred tax asset balances depends on obtaining sufficient taxable profits in the future. Management believes that projections of future taxable profits cover what is necessary to recover the assets. Below is the detail of the net deferred tax asset (liability) as of September 30, 2024:

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	Opening balance as of December 31, 2023	Increase (Decrease) due to deferred taxes in Results	Increase (Decrease) due to Deferred Taxes in Other Comprehensive Income	Final balance as of September 30, 2024
Other provisions (1)	\$ 90,729,062	\$ 89,778,951	\$ -	\$ 180,508,013
Defined contribution obligations	84,311,386	(2,241,109)	(13,654)	82,056,623
Forward and swap	14,670,914	(325,576)	(24,650,604)	(10,305,266)
Deferred tax asset	189,711,362	87,212,266	(24,664,258)	252,259,370
Excess of tax depreciation over book value (2)	(472,363,061)	(98,936,917)	-	(571,299,978)
CAM participation method	(82,084,198)	(8,622,157)	19,584,483	(71,121,872)
Others	(342,068)	19,736	-	(322,332)
Deferred tax liability	(554,789,327)	(107,539,338)	19,584,483	(642,744,182)
Deferred tax liability, net	\$ (365,077,965)	\$ (20,327,072)	\$ (5,079,775)	\$ (390,484,812)

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

	Opening balance as of December 31, 2022	Increase (Decrease) due to deferred taxes in Results	Increase (Decrease) due to 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
Deferred tax asset	98,837,836	(5,694,676)	96,568,202	189,711,362
Excess of 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 September 30, 2024, the details of the deferred tax asset for other provisions correspond to:

	Opening balance as of December 31, 2023	Increase (Decrease) due to deferred taxes in Results	Final balance as of September 30, 2024
Provisions of works and services	\$ 13,330,220	\$ 24,843,907	\$ 38,174,127
Provision of Labor Obligations (a)	19,721,110	(2,894,495)	16,826,615
Others	7,428,857	69,570,277	76,999,134
Provision for Uncollectible Accounts(b)	45,148,290	(992,510)	44,155,780
Provision for decommissioning	4,027,794	324,563	4,352,357
Quality Compensation Provision	1,072,791	(1,072,791)	-
	\$ 90,729,062	\$ 89,778,951	\$ 180,508,013

(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 impairment of the portfolio of the energy distribution business line.

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

- Assets classified or belonging to the Quimbo project have special treatment: The assets in 2016 were depreciated according to the useful life classified according to the type of asset in accordance with the regulations in force until that year, for the year 2017 despite the fact that the reform (Law 1819 of 2016) established new rates for depreciation, the assets that belong to Quimbo will continue with those of the regulations since this project has legal stability.

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- Assets to which accelerated depreciation was applied using the reducing balance method.
- Other assets are depreciated on a straight-line basis.
- Starting in 2017, assets that are acquired as new or that are activated will have their accounting useful life taken into account unless it is not greater than that established in Law 1819 of 2016.

Law 2151 of 2021 defined that as of 2023 the income tax rate is 35%. The deferred tax as of September 30, 2024 is presented below:

	<u>2024 onwards Income</u>
Property, plant and equipment	\$ (1,488,647,250)
Provisions and estimated liabilities	(12,738,989)
Financial instruments	119,990,920
Briefcase	419,288,687
Defined contribution obligations	53,858,413
Others	(9,009,282)
Subtotal	(917,257,501)
Fee	35%
Income tax	(321,040,125)
Occasional earnings	11,181,233
Fee	15%
Tax	1,677,185
Total deferred tax liability	(319,362,940)
Participation Method	342,785,929
Deferred Tax Liability	(71,121,872)
Total deferred tax liability	<u><u>\$ (390,484,812)</u></u>

22. Capital

Issued capital

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

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

Shareholding structure as of September 30, 2024 and December 31, 2023:

	<u>Ordinary shares</u>	
	(%) Stake	Number of Actions
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 September 30, 2024 and December 30, 2023, the Company has 244 reacquired treasury shares, arising from the merger process carried out in 2022.

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Dividend Distribution

Approved in 2024

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

Approved in 2023

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

Other reservations

	<u>As of September 30, 2024</u>	<u>As of December 31, 2023</u>
Other Reservations (*)	\$ 1,146,052,277	1,146,052,277
Legal Reserve	354.065.638	354.065.638
Reserve for deferred depreciation (Art. 130 ET) (1)	282.901.905	351.339.260
Statutory Reserve	178.127	178.127
	<u>\$ 1,783,197,947</u>	<u>\$ 1,851,635,302</u>

(*) Corresponds to the adjustment for the homologation of the investment valuation policy using the equity method. This item is mainly composed of items arising from the merger process during 2022.

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

23. Income from ordinary activities and other operating income

	<u>Nine-month period from January 1 to September 30, 2024</u>	<u>Nine-month period from January 1 to September 30, 2023</u>
Energy sales	\$ 8,209,097,594	\$ 8,346,224,919
<i>Generation and Marketing Energy Clients Unregulated Wholesale Market and Stock Exchange (1)</i>	4,802,525,925	5,038,915,245
<i>Energy Distribution and Marketing Clients Regulated Market (2)</i>	3,290,870,010	3,203,178,706
<i>Public Lighting Service Supply (3)</i>	115,701,659	104,130,968
Energy Transport (4)	2,625,434,898	2,322,238,699
Business and Government Services (5)	294,563,949	321,794,169
Leases	184,082,240	190,099,933
Gas Sales	56,747,979	56,471,278
Sales of certificates	303,197	175,959
Sale of demineralized water	-	28,908
Income from ordinary activities	<u>11,370,229,857</u>	<u>11,237,033,865</u>
Other Income	86,084,492	116,840,041
Total revenue from ordinary activities and other operating income	<u>\$ 11,456,314,349</u>	<u>\$ 11,353,873,906</u>

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	Three-month period from July 1 to September 30, 2024	Three-month period from July 1 to September 30, 2023
Energy sales	\$ 2,667,391,164	\$ 3,139,905,609
<i>Generation and Marketing Energy Clients Unregulated Wholesale Market and Stock Exchange</i>	1,651,920,697	1,915,475,210
<i>Distribution and Marketing Energy Clients Regulated Market</i>	976,455,938	1,190,480,338
<i>Public Lighting Service Supply</i>	39,014,529	33,950,061
Energy Transport	925,212,389	736,355,457
Leases	124,068,878	49,163,490
Business and Government Services	36,546,349	108,583,117
Gas Sales	20,302,948	19,857,150
Sales of certificates	2,670	33,214
Sale of demineralized water	-	52
Income from ordinary activities	3,773,524,398	4,053,898,089
Other Income	35,807,387	37,771,103
Total revenue from ordinary activities and other operating income	\$ 3,809,331,785	\$ 4,091,669,192

- (1) As of September 30, 2024, wholesale market energy sales amount to 9,599 Gwh, unregulated market to 3,669 Gwh and energy exchange to 2,831 Gwh. The decrease is mainly due to a lower spot price of \$562/Kwh in 2024 versus \$689/Kwh in 2023.

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

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

- (2) To the 30 of As of September 2024, energy sales in the regulated market amount to 6,931 Gwh, of which 4,015 Gwh correspond to residential customers, 1,868 Gwh to commercial customers, 814 Gwh to industrial customers and 234 Gwh to official customers. The increase is mainly due to higher contract prices and higher PPI and CPI.

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

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

	Average Rate Applied to September 2023	Average Rate Applied to September 2024	Variation
Gm	325.74	364.68	7.9%
Tm	48.96	53.07	8.5%
Pr	64.46	69.93	5.5%
D	245.95	221.78	1.8%
Rm	21.61	18.10	1.3%
CV	69.08	105.65	51.9%
Cu	775.80	833.21	9.88%

Provision of tariff option

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

- (3) As of September 30, 2024, public lighting customers amount to 251 Gwh, mainly due to the consumption of the Capital District 157 Gwh and other municipalities for 94 Gwh.

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- (4) As of September 30, 2024, the increase is mainly in the billing for the Company's electric power infrastructure use service; the balance for other energy marketers in the local distribution systems is \$2,608,192,550 and regional transmission systems for \$17,242,348.
- (5) As of September 30, 2024, income from business and government services corresponds mainly to other services for \$128,595,851 and value-added services for \$165,968,099. The decrease is mainly due to lower assistance in the provision of electricity and maintenance services.

Breakdown of revenue from contracts with customers

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

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

		Nine-month period from January 1 to September 30, 2024	Nine-month period from January 1 to September 30, 2023
Energy sales	Over time	\$ 8,209,097,594	\$ 8,346,224,919
Energy transport	Over time	2,625,434,898	2,322,238,699
Business and Government Services	Over time/ At a point in time	294,563,949	321,794,169
Leases	Over time	184,082,240	190,099,933
Gas Sales	Over time	56,747,979	56,471,278
Sale of certificates	At a point in time	303,197	175,959
Sale of demineralized water	At a point in time	-	28,908
Total income from ordinary activities		11,370,229,857	11,237,033,865
Other operating income		86,084,492	116,840,041
Total revenue from ordinary activities and other operating income		\$ 11,456,314,349	\$ 11,353,873,906

Contractual assets and liabilities

Contractual assets

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

Contractual liabilities

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

The following are the liabilities of the contract by category:

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	As of September 30, 2024	As of September 30, 2023
Wholesale Clients	\$ 117,630,146	\$ 163,572,028
Unregulated Clients	29,992,482	13,794,444
Energy transport	5,425,523	13,900,323
	\$ 153,048,151	\$ 191,266,795

Satisfaction of performance obligations

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

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

The satisfaction of performance obligations is achieved over time, as customers simultaneously receive and consume the benefits provided in the provision of energy supplied by The Company.

– **Gas sales**

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

– **Other income**

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

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

Significant judgments in the application of the norm

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

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

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

24. Supplies and services

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	Nine-month period from January 1 to September 30, 2024	Nine-month period from January 1 to September 30, 2023
Energy purchases (1)	\$ 4,402,142,295	\$ 3,840,568,544
Energy transportation costs (2)	1,063,176,069	1,004,586,125
Other variable supplies and services	271,226,314	281,238,196
Taxes associated with the business (3)	234,651,033	264,242,849
Fuel consumption	169,005,582	168,421,576
Gas purchase	43,212,126	53,349,658
	\$ 6,183,413,419	\$ 5,612,406,948

	Three-month period from July 1 to September 30, 2024	Three-month period from July 1 to September 30, 2023
Energy purchases	\$ 1,570,607,800	\$ 1,473,123,299
Energy transportation costs	361,773,067	327,320,465
Other variable supplies and services	87,163,564	94,119,526
Taxes associated with the business	75,565,206	89,797,202
Fuel consumption	45,994,162	86,495,937
Gas purchase	15,593,431	16,588,442
	\$ 2,156,697,230	\$ 2,087,444,871

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

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

- (2) As of September 30, 2024 and 2023, it is mainly composed of the costs of the right of use in the national transmission energy systems for \$639,301,338 and \$566,520,982 and regional transmission for \$410,520,673 and \$408,558,651, respectively.

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

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

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25. Other fixed expenses, by nature

	Nine-month period from January 1 to September 30, 2024	Nine-month period from January 1 to September 30, 2023
Independent, outsourced and other professional services (1)	\$ 280,543,016	\$ 192,932,816
Repairs and conservation (2)	99,514,434	93,858,063
Other supplies and services (3)	79,667,400	82,723,835
Insurance premiums	35,719,461	32,169,321
Leases and fees	13,837,646	15,340,782
Transportation and travel expenses (4)	11,244,988	8,370,027
Taxes and fees	8,959,577	8,015,646
Advertising, propaganda and public relations (5)	6,331,870	11,015,538
Total	\$ 535,818,392	\$ 444,426,028

- (1) The increase corresponds mainly to the costs of the contracts for administration and operation services for the central offices, commercial, operational and administrative headquarters. The contracting and implementation of services associated with cloud architecture and maintenance of technical and commercial operation applications, billing reading and distribution. Call center services for customer retention and loyalty and other professional services for studies, analysis and environmental management designs and supervision.
- (2) The increase corresponds mainly to maintenance of network infrastructure, lines and cables and materials used for power substations and generation plants.
- (3) The reduction in costs is mainly due to the registration of public services, the execution of surveillance contracts and payment of contributions and subscriptions, among others.
- (4) The increase corresponds to travel expenses for lodging, food, per diem, tickets and storage costs for logistics operation services.
- (5) The variation is represented by advertising, media and radio program guidelines, POP support material, videos, medals made by digital marketing agencies, as well as entertainment expenses such as bonuses and recreational vacations.

26. Financial expenses

	Nine-month period from January 1 to September 30, 2024	Nine-month period from January 1 to September 30, 2023
Financial obligations (1)	\$ 806,944,601	\$ 708,817,434
Other financial costs (2)	53,599,133	58,457,098
Tax on financial transactions (3)	43,928,600	41,902,242
Obligation for post-employment benefits (4)	26,940,817	27,781,656
Financial Leases (Leasing)	20,813,474	20,385,269
Expenses for liquidation and valuation of derivatives (5)	4,101,632	16,651,765
Late interest imposed (6)	(6,520,751)	2,441,139
Financial expenses	949,807,506	876,436,603
Capitalized financial expense	(78,319,073)	(44,642,434)
Financial expenses, net	\$ 871,488,433	\$ 831,794,169

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	Three-month period from July 1 to September 30, 2024	Three-month period from July 1 to September 30, 2023
Financial obligations	\$ 253,884,562	\$ 254,660,492
Other financial costs	17,720,070	13,335,881
Tax on financial transactions	12,837,027	16,166,675
Obligation for post-employment benefits	9,481,660	8,967,742
Financial Leases (Leasing)	7,174,164	7,032,157
Expenses for liquidation and valuation of derivatives	(41,460)	7,516,836
Late payment interest imposed	(8,576,748)	1,184,682
Financial expenses	292,479,275	308,864,465
Capitalized financial expense	(24,836,138)	(31,197,944)
Financial expenses, net	\$ 267,643,137	\$ 277,666,521

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

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

Operation	2024	2023
National and foreign credits	\$ 655,431,353	\$ 438,977,230
Bonds issued	151,513,248	\$ 269,840,204
Total expense of financial obligations	\$ 806,944,601	\$ 708,817,434

- (2) The decrease corresponds to the financial update of environmental liabilities (Quimbo I, II, Car, Rio Bogotá, Vía perimetral Santa Catalina, Jawalain, San Martín, Guayepo, La Loma, Fundación and El Paso) for \$(5,996,632), financing for purchase of energy from XM S.A.ESP for \$(4,949,440), financial charges TEST guarantees \$(1,092,571), financial charges for dismantling update for \$(412,007), other interest for \$(134,059) VPN energy agreements \$4,488,593, update of interest on Superservicios contribution, CAR and VAT reconnection for \$3,238,151.
- (3) The variation corresponds mainly to the increase in the amortization of financial debt and the increase in payments to suppliers.
- (4) It corresponds mainly to the increase in the TES fixed rate in UVR which as of September 30, 2024 and 2023 corresponded to 8.16% and 7.92%, respectively, for the calculation generating a variation in the financial cost of pensions and severance pay for \$2,740,995, financial cost of benefits for \$(166,128) and financial update of pension liabilities for \$(3,415,706).
- (5) The variation corresponds to the decrease in losses generated by the expiration of trading financial derivative contracts and CFH (Cash Flow Hedge) to cover exchange rate fluctuations for renewable energy projects in progress, Cosenit and Frontera. The variation was impacted by the value of the exchange rate in (USD) used in the negotiation of forwards as of September 30, 2024 \$(4,164.21) versus September 2023 \$(4,053.76).
- (6) The variation corresponds to the recovery of the interest on the tax provision for foreign contracts for \$(9,196,104) taking into account the fiscal periods that have become firm in 2024, correction of the ICA self-retention for \$(168,622), late payment interest on Public Lighting for \$151,691, correction of self-retention 2023 for \$154,558, self-retention interest \$74,252 and property tax interest for \$15,190 and others \$7,145.

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27. Result on sale of assets, net

	Nine-month period from January 1 to September 30, 2024	Nine-month period from January 1 to September 30, 2023
Result from sale of assets	\$ (5,946,398)	\$ (1,203,119)
	<u>\$ (5,946,398)</u>	<u>\$ (1,203,119)</u>

As of September 30, 2024, the Company presents a net effect on the result of sale and disposal of assets of \$(5,946,398), corresponding to:

(a) Write-offs with loss effect of \$(6,154,769) distributed as follows:

- Distribution Transformers for \$(3,114,296).
- Claims from January to September \$(2,720,035).
- Generation Plants \$(320,438)

(b) Decreases in profits for \$208,371 due to:

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

28. Contingencies

a. Canoas lifting station agreement

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

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

The agreement is valid for 27 years from the date of signing the agreement until the Company retains its status as user of the waters of the Bogotá River by virtue of the water concession granted by the CAR. It may be extended by agreement of the parties provided that the reasons for its celebration remain valid.

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

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

- Completion of detailed engineering of the different specialties (geotechnics, structural, hydraulic, electrical, mechanical and control) with 100% progress.
- Progress in preliminary works execution of 90%.
- Construction of the pumping well with 100% progress, equipment supply 94% and electromechanical equipment assembly 20%, approximately.
- Construction of the screening well with 97% progress and supply and assembly of electromechanical equipment at approximately 65%.
- Progress in the construction of related structures such as substation and electrical and control building of approximately 90%.
- Cable laying activities to the control panel and installation of electrical panels with an electromechanical assembly progress of 85% and civil works 95%.
- Work on the EEARC discharge into the Bogotá River is completed.
- The modified schedule for the termination of the contract was approved, which includes the completion of the assembly of electromechanical equipment, testing and commissioning of the Canoas Lifting Station. The following are the relevant milestones:
 - ✓ Energization of the Substation and the Lifting Station from December 2025
 - ✓ Commissioning with power on November 30, 2024 to May 30, 2025.
 - ✓ Assisted operation from June 2025 to November 2025.

b. Litigation and Arbitration

The Company faces litigation classified as possible, for which management, with the support of its external and internal legal advisors, estimates that the outcome of the lawsuits corresponding to the unprovisioned portion will be favorable for the Company and will not cause significant liabilities that must be recorded or that, if they do arise, these will not significantly affect its financial position.

Litigation classified as eventual or possible:

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

a. Process Sabana Medical Center PH and others.

Start date: 2014.

Claim: \$337,000,000.

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

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

Current status and procedural situation:

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

As of September 30, 2024, the case is still pending a first instance ruling.

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

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

Start date: 2009.

Claim: \$15,000,000.

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

Current status and procedural situation:

On April 22, 2019, the Judge decided to decree the tacit withdrawal of the claim for ownership (counterclaim) that had been filed by the Company. This was due to the fact that the requirement given by the office, consisting of notifying the passive end in full within the 30 days that had been granted for this, in accordance with the provisions of article 317 of the CGP, was not met.

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 with respect to the claim for vindication.

As of September 30, 2024, the process continues its course against the claim for recovery filed by ASOCUAN. The plaintiff filed an appeal against a procedural binding order issued by the Judge, where he ordered that the co-owners of the Horizontal Property be bound so that the litigation could be integrated.

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

c. Public Lighting Litigation with UAESP.

Start date: 2017.

Claim: \$342,442,454.

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Purpose of the trial: Nullity and restoration of the right against the Special Administrative Unit of Public Services (hereinafter "UAESP") for the re-settlement of public lighting in Bogotá DC from 1998 to 2004 and its corresponding executive collection.

Current status and procedural situation:

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

The appeal was admitted to the Council of State and, given the current congestion in the administration of justice, the Company believes that it will not be able to issue a ruling before five years.

For its part, this resolution of the public lighting re-assessment is being collected by the UAESP via coercive collection from the Company. Within the framework of this execution, a surety bond was presented in accordance with the terms of art. 837-1 of the Tax Statute, in order to prevent the materialization of seizure orders against the 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 no provision is required.

As of September 30, 2024, the process continues to the second instance ruling office.

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

Start date: 2015.

Claim: Undetermined.

Subject of the trial: On February 9, 2015, the Company was informed of the precautionary measure decreed by the Administrative Court of Huila with file 2014-524, on the occasion of the Popular Action brought by the Company Comepez S.A. and others in pursuit of the rights to a healthy environment, public health and food security, as a prevention of the imminent danger of mass mortality in the fish farming projects of the Betania reservoir. By virtue of this provisional emergency measure adopted by the Court, the Company was ordered not to begin the activity of filling the Quimbo reservoir until such time as the optimal flow of the river and other obligations are met.

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

1. Design a decontamination project that guarantees that the reservoir water does not affect the water resource or generate adverse effects on underwater fauna and flora.
2. The Ministry of Environment and Sustainable Development and the Company will jointly design a water resource decontamination and treatment project to mitigate and control the adverse effect of coliforms on the riverside population, and will coordinate it with the different municipalities located upstream of the reservoir, whose wastewater is discharged directly or indirectly into the Magdalena River (San Agustín, Isnos, Pitalito, Palestina, Salado blanco, Oporapa, La Argentina, Elias, Tarqui, Altamira, Guadalupe, Suaza, El Pital, El Agrado, Garzón, Paicol and Gigante).
3. Urge ANLA to verify whether the concessionaire-built interceptors and wastewater systems in the municipalities of the area of influence, and in accordance with the results obtained, adopt the decisions that legally correspond to it.
4. Urge the Ministry of Environment to design, lead and formulate a policy for the protection and hydrosanitary recovery of the upper, middle and lower Magdalena.
5. Order that the oxygenation system installed in compliance with the precautionary measure operate permanently, subject to the protocols and guidelines issued by the National Environmental Licensing Authority. Likewise, the 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.

The ruling was appealed by the Company and other parties to the proceedings. On December 31, 2021, the Council of State admitted the appeal.

As of September 30, 2024, the Company is awaiting a second instance appeal.

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

Start date: 2012.

Claim: \$33,000,000.

Subject of the lawsuit: A class action has been filed before the 4th Civil Court of Bogotá, with case number 2012-835, by 1,140 residents of the municipality of Garzón, alleging that, as a result of the construction of the PHEQ, their income from artisanal or business activities has decreased by an average of 30%, without this having been taken into account when the “socioeconomic census” of the project was prepared. The Company rejects these claims on the grounds that: (1) The socioeconomic census met all the methodological criteria, giving space and time for all interested parties to have the opportunity to register in it; (2) The plaintiffs are non-residents and for this type of person, compensation is only provided for those whose income comes mainly from their activity in the Direct Area of Influence of the PHEQ; (3) Compensation should not go beyond the “first link” in the production chain and should be based on the income status indicators of each affected person.

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

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On June 7, 2023, the Court forwarded the supplementary expert opinion and, within the term of enforcement, requested that the formulas and criteria for assessing the plaintiffs' consequential damages be clarified.

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

F. Nullity and reinstatement against liquidation of forest exploitation rate settled by the CAM in 2014.

Start date: 2014.

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

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

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

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

g. Nullity and reinstatement against settlement of the Forest Utilization Rate settled by the CAM in 2019.

Start date: 2019.

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

Subject of the lawsuit: The Regional Autonomous Corporation of Alto Magdalena - CAM (environmental authority with jurisdiction over the El Quimbo Project) settled the forest exploitation fee supposedly arising from the construction of the Project in 2019. The fee is paid for the provision of an environmental service and is calculated at a rate of \$100 (indexed 25% annually since 1982) per cubic meter of wood with commercial value ("usable").

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

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

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

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Start date: 2019.

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

Subject of the lawsuit: The Regional Autonomous Corporation of Cundinamarca (CAR) seeks to charge a fee for water use on the entire concession and not for the volume actually used, at the Small Hydroelectric Power Plant of Rionegro in 2016, 2017 and 2018. The CAR alleges alleged errors in the measurement of the flow rate. The Company's defense is based on the arguments that (i) the correct compensation according to the installed capacity was the transfers from the electric sector, the fact generating the fee is the effective use of water for generation: there was no continuous generation 365 days a year, but only on specific days; and (iii) measurement commitments were met and, therefore, the CAR had no right to calculate the fee on the entire concessioned flow rate.

Current status and procedural situation:

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

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

As of September 30, 2024, the two proceedings against the 2016 liquidations entered the office for first instance ruling.

i. Nullity and reinstatement against VAT settlements in 2016.

Start date: 2020

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

Purpose of the trial: The DIAN proposed a challenge to the bi-monthly VAT settlements for the year 2016, under the understanding that the reconnection services charged to users should have been subject to VAT. The Company has maintained that this position is incorrect in light of the regulatory classification of the service.

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

Current status and procedural situation:

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

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

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

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As of September 30, 2024, there is no first instance judgment in any of the disputes.

j. Alfonso Jimenez Cuesta and others.

Start date: 2010.

Claim: \$150,000,000.

Purpose of the lawsuit: Enel Colombia S.A. E.S.P. (formerly Codensa) is being sued by a group of users seeking compensation for the sanctions imposed by Codensa, arising from the provisions of article 54 of Resolution 108 of 1997, which allowed sanctions to be imposed on anyone who had fraudulently altered the measurement of their consumption. Said article was subsequently declared void by the Council of State, which led the plaintiff to file the aforementioned lawsuit, arguing that Codensa had to answer for the money collected from users during the validity of the aforementioned article. In our defense, the Company acted in compliance with a legal duty, that is, it acted in compliance with the provisions of the law while it was in force and its nullity applies to the future, not to legal situations that have already been established.

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 against whom the decrees were issued 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 archives because more than 10 years had passed. As of March 31, 2024, the Judge agreed to our request and set a hearing date for May 30 and 31, 2024; however, the other party filed an appeal.

On September 17, 2024, the Court ordered to notify the Ombudsman's Office - Fund for the Defense of Collective Rights and Interests - so that within a period of fifteen (15) business days, counted from the filing of the request in the corresponding virtual channels, the Technical Committee of said Fund, study the request for financing of the expert evidence decreed in this constitutional process, for exceeding five (5) SMLMV, to date the opinion must be contested, so the litigation continues in the evidentiary stage.

k. Maria Isabel Delgadillo and others.

Start date: 2012.

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

Subject of the lawsuit: Class action for flooding in the Bosa and Kennedy neighborhoods in Bogotá DC. Enel Colombia S.A. E.S.P. was sued by a group of residents of these areas requesting compensation for the flooding that occurred in 2010 and 2011, due to the overflow of the Bogotá River. Regarding the Company, its possible responsibility for the flooding is indicated due to the operation of the floodgates at the Alicachín Power Plant. However, the operation of the floodgates at the Alicachin Power Plant could not have caused these floods, since the discharge, if it had occurred, would not have reached the Bosa and Kennedy neighborhoods. Additionally, the problem of the flooding was the poor condition of the City's aqueduct and sewerage system.

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

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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 submitted by the coordinating attorney of the plaintiff group.

On September 6, 2024, an in-person hearing was held to resolve the discussion on the provision of information required by the plaintiff group to prepare the expert opinions.

To date, the case remains in the evidentiary stage, pending the court's definition of the expert opinions in accordance with the inspection carried out on October 3 and 4.

I. Jesus Maria Fernandez and Olga Patricia Perez Barrera (La Mina property)

Start date: 2017.

Claim: \$24,673,189.

Purpose of the lawsuit: The plaintiffs request compensation for damages in the form of loss of profits due to the Company's permanent occupation of the Mining Concession Contract area of the La Mina Property, of which the plaintiff was the owner, arising from the construction of the El Quimbo Dam.

Current status and procedural situation: Once the evidence has been collected, on December 1, 2023, the case enters the Office for first instance sentencing.

As of September 30, 2024, the process continues to the office for a first instance ruling.

m. Consalt International.

Start date: 2022.

Claim: \$14,234,784.

Subject of the trial: Arbitration Court arising from mutually attributed breaches of contract, which motivated the exercise of the termination of the contract first by the contractor Consalt International and then by the Company. On the one hand, Consalt International argues that Enel Colombia S.A. E.S.P. breached obligations associated with obtaining the environmental license for the project, 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:

On September 23, the arbitrators resolved the request for recusal filed by the plaintiff against arbitrator Luis Augusto Cangrejo, which was denied as inadmissible considering that there was no failure to disclose on his part at the time he was appointed arbitrator in this process.

On October 15 and 16, hearings to support expert opinions were held, thus concluding the evidentiary stage. To date, the schedule for the opinion is expected.

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

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Start date: 2017

Claim: \$20,349,602.

Purpose of the lawsuit: The plaintiffs claim that as a result of the construction of the El Quimbo Hydroelectric Project (PHEQ), their income from activities as day laborers, in tobacco crops and in various short-cycle crops has been affected, without this having been taken into account when preparing the “socioeconomic census” of the project.

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

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

As of September 30, 2024, the process remains in the evidentiary stage.

o. Direct Reparation Action promoted by Antonio Jesús Moreno Vargas and 98 others.

Start date: 2017.

Claim: \$15,831,622.

Purpose of the lawsuit: The plaintiffs claim that as a result of the construction of the PHEQ, their income from artisanal fishing activities has been affected, without this having been taken into account when preparing the “socioeconomic census” of the project.

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

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

On August 12, 2024, an evidence hearing was held, and a new date was set for February 17 and 18, 2025, for its continuation.

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

Start date: 2017.

Claim: \$33,716,614.

Purpose of the lawsuit: The plaintiffs claim that as a result of the construction of the PHEQ, their income from artisanal mining activities has been affected, without this having been taken into account when preparing the “socioeconomic census” of the project.

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

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

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As of September 30, 2024, it remains pending for judgment.

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

Start date: 2017.

Claim: \$20,706,897.

Purpose of the lawsuit: The plaintiffs claim that as a result of the construction of the PHEQ, their income from day laborer activities in tobacco crops and short-cycle crops on properties located in the Direct Area of Influence (AID) of the PHEQ has been affected, without this having been taken into account when preparing the "socioeconomic census" of the project.

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

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

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

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

Start date: 2017.

Claim: \$25,036,414.

Purpose of the lawsuit: The plaintiffs claim that as a result of the construction of the PHEQ, their income from activities as worker feeders, cocoa harvesters, farmers, tobacco farm workers and various jobs, tenants, contractors, vehicle owners, fish washers, tractor drivers, merchants, paleros extracting beach material, transporters of inputs, electricians, domestic workers, artisanal fishermen, and employees, has been affected, although this was not taken into account when the project's "socioeconomic census" was drawn up.

Current status and procedural situation:

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

The second instance ruling is awaited as of September 30, 2024.

s. Direct Reparation Action brought by Gilberth Paredes and Others 112.

Start date: 2017.

Claim: \$16,857,708.

Purpose of the lawsuit: The plaintiffs claim that as a result of the construction of the PHEQ, their income from artisanal fishing activities has been affected, without this having been taken into account when preparing the "socioeconomic census" of the project.

Current status and procedural situation:

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

As of September 30, 2024, the process continues to the office for a second instance ruling.

t. Control medium Direct Repair of Ruber Cufiño Hernandez and Others 252.

Start date: 2017.

Claim: \$38,117,538.

Purpose 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 short-cycle day laborers 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 the probationary stage.

On August 22, 2023, an evidence hearing was held, pending the hearing of the plaintiffs' interrogations and testimonial evidence from Enel Colombia S.A.ESP. It was suspended and the date for continuation was set for January 23 and 24, 2024. When the date arrived, the evidence was carried out that was still pending.

As of September 30, 2024, the case remains in the evidentiary stage and the Judge is expected to set new dates to conduct the remaining tests.

u. Means of control Action of Policarpo Agudelo Group and others (Paso el Colegio Bridge).

Start date: 2014.

Claim: \$50,000,000.

Purpose of the lawsuit: This is a class action brought by 373 individuals living in 5 municipalities of Huila (Paicol, Nátaga, La Plata, Tesalia and La Argentina), transporters, rice growers, various merchants and hardware stores, who claim that the Company should be held accountable for having caused the undermining of the base of the abutment of the Paso del Colegio bridge, on the right bank, due to improper handling of the material dragged from the extraction source, area 9 at the confluence of the Páez and Magdalena rivers, for the El Quimbo Hydroelectric Project, which caused the closure of the bridge between August 8, 2011 and December 17, 2012, causing a loss of productive capacity for each of them.

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

Once the evidentiary stage was completed, on January 17, 2020, we were notified of the favorable first instance ruling for Enel Colombia S.A. E.S.P. issued by the administrative court of Huila. The court argued 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 judgment was appealed by the plaintiff on March 31, 2024. As of September 30, 2024, it is pending for a second instance ruling.

v. Action for Nullity and Restoration of the Rights of Jesus Hernan Ramirez Almario and Others.

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Start date: 2017.

Claim: \$23,979,939.

Object of the trial: The plaintiffs seek recognition and payment for the material and moral damages caused to the plaintiffs (201) with the construction of the El Quimbo Hydroelectric Project and/or compensation for the loss of productive activity belonging to the population group of fishermen who carried out the activity before the execution of the El Quimbo project.

Current status and procedural situation: Evidentiary stage.

The initial hearing was on May 23, 2024.

As of September 30, 2024, it remains in the probationary phase.

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

Start date: 2021.

Claim: \$20,706,897.

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

Current status and procedural situation:

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

As of September 30, 2024, the process is still pending for first instance sentencing.

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

Start date: 2023.

Claim: \$132,191,499.

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

Current status and procedural situation: In the initial phase. The claim was answered on December 5, 2023.

On June 28, 2024, the preliminary exceptions were resolved unfavorably, regarding the lack of jurisdiction, the court determined that the company is private in nature, therefore article 104 of the CPACA does not apply, in the absence of the defendant, it considered that the plaintiff company does not have the registration of any liquidation act of the legal personality, in the absence of the formal requirements, it considered that when requesting a precautionary measure, the prior conciliation should not be exhausted and finally, for the

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prescription, it considered that it should be resolved as a substantive exception to be resolved in the judgment. An appeal for reconsideration and, in subsidy, an appeal were filed.

A response to the appeal is expected by September 30, 2024, and a date for the initial hearings will be set.

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. are declared responsible for the damages caused to the plaintiffs, due to the overflow of the natural channel of the Upía River, produced by floods during the last two (2) years and especially from the 13th, 14th and 15th of May 2002, as a consequence of the irregular and unplanned discharge of water from the Chivor and Guavio dams owned by the defendant companies.

Current status and procedural situation:

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

As of September 30, 2024, the process is pending the second instance ruling.

z. Counterclaim before the Enel Colombia S.A. E.S.P. Arbitration Court against Mapfre General Insurance of Colombia S.A., Mapfre Colombia Life Insurance S.A. and Mapfre Funeral Services S.A.S

Start date: 2023.

Claim: \$24,547,162.

Purpose of the lawsuit: The Company initiates an Arbitration Court against Mapfre for having breached the existing commercial offer for the collection, promotion and billing of insurance, specifically for contacting customers within two years of its termination, which generated damages for the Company. For its part, Mapfre sues in counterclaim and requests that the Company be declared contractually responsible for having unilaterally terminated the commercial offer on June 22, 2021, as well as declaring the breach of other obligations within the development of the contract and being ordered to pay damages.

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

The evidentiary phase ended in August, and the date for the presentation of the closing arguments is currently being scheduled.

29. Sanctions

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

Environmental sanctions

a) The National Environmental Licensing 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 produced by forestry exploitation from the reservoir of the El Quimbo Hydroelectric Project. A claim for nullity and restoration of the right was filed by distribution to the Administrative Court of Cundinamarca with file 2017-348.

On February 24, 2023, the first instance judgment was notified, by which the claims made by The Company; In this regard, an appeal against the judgment was filed in February 2023 and since December 2023 the case has been pending before the Council of State for a second instance judgment.

As of September 30, 2024, the case continues to the Council of State for a second instance ruling.

The litigation seeking the annulment of the sanction is classified as remote 10%. It is noted that the sanction was already paid on June 16, 2023.

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

The claim for nullity and restoration of rights (legal actions) was filed in the Administrative Court of Huila with file 2017-247, the CAM answered the claim. After the suspension of the process decreed by the Administrative Court of Huila on the occasion of the emergency measures due to COVID19, in December 2020 the initial hearing was held and the technical testimony requested by Enel Colombia S.A. E.S.P. was carried out; on April 6, 2022, the evidentiary stage was concluded and the case was transferred to present closing arguments on April 27, 2022. The process has been in the process of being ready for judgment since this date.

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

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

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

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

- 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 nullity and restoration of rights was filed before the Fourth Administrative Court of Neiva on May 30, 2019 with file 2018-179, A first instance judgment was issued on September 30, 2021 in favor of the

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Company; the appeal filed by CAM is currently being processed, and has been in the office for a second instance judgment since May 4, 2022.

This litigation seeks the annulment of the sanction and is rated as 53% probable. It is noted that the sanction has not been paid because we have a first instance judgment favorable to 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 nullity and restoration of rights was filed against CAM. On April 14, 2021, a first instance judgment was issued by the Seventh Administrative Court of Neiva, in which the claims of Enel Colombia S.A. E.S.P. were denied. Currently, the process is pending the processing of the appeal filed by Enel Colombia S.A. E.S.P. before the administrative court of Huila.

In February, this litigation was reclassified to remote 10%. The fine was paid in September 2024.

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

Background: By Resolution No. 1589 of June 29, 2022, the Regional Autonomous Corporation of Alto Magdalena declared the Company and to Mr. Rubén Darío Mosquera Sierra of the charges formulated in order No. 081 dated August 29, 2019, related to the improper forest use of certain tree individuals, consequently, from the above, a fine of \$540,470 was imposed on the Company.

On June 27, 2023, the lawsuit for Nullity and Restoration of Rights against the Autonomous Regional Corporation of Alto Magdalena – CAM was filed before the 3rd Administrative Court of Neiva with file number 2023-179; the lawsuit was admitted and answered by the CAM on September 28, 2023.

The initial hearing was held on November 21 and closing arguments were presented on December 5, 2023. The case is currently being processed for first instance sentencing in the third administrative court of Neiva.

As of September 30, 2024, the process continues to the office of the 3rd Administrative Court of Neiva for first instance sentencing.

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

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

Background: Through Resolution No.1588 of June 29, 2022, the Autonomous Regional Court of Alto Magdalena declared Enel Colombia S.A., the company RG Ingeniería Ltda. and Ingedere Ltda. liable and sanctioned them for alleged non-compliance with environmental regulations, consisting of carrying out forest exploitation without authorization. For Enel Colombia S.A.ESP, the sanction is \$363,262.

The conciliation process was carried out without agreement between the parties and the lawsuit was filed on July 13, 2023, corresponding to the 4th Administrative Court of Neiva with file number 2023-220.

On May 30, 2024, the lawsuit was admitted and on September 25, 2024, the initial hearing date was set for January 21, 2025.

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

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

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

After the procedural requirement before the Attorney General's Office was exhausted, the claim for Nullity and Restoration of Rights was filed on July 2, 2024, which is in progress in the 3rd Administrative Court of Bogotá with file number 2024-395; it is currently pending admission.

As of September 30, 2024, admission is pending.

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

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

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

After the procedural requirement before the Attorney General's Office was exhausted, the Nullity and Restoration of Rights lawsuit was filed on July 2, 2024, which is currently in the 3rd Administrative Court of Bogotá Rad 2024-377.

As of September 30, 2024, admission is pending.

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

h) Resolution No. 1931 of 2024, by which the appeal for reconsideration filed against Resolution No. 3133 of December 28, 2023, issued by the National Environmental Licensing Authority, is resolved.

Background: By means of this resolution No. 1931 of 2024, the ANLA confirmed the sanction against the company for the following environmental violations; as follows:

First charge: Using procedures to measure environmental noise in the area of influence of the El Quimbo Hydroelectric Project under conditions contrary to those stipulated in the applicable environmental regulations.

Second charge: Failure to carry out the minimum number of samples required for the presentation of air quality monitoring in the area of influence of the project and the alternative routes, as established in the Indicative Industrial Air Quality Surveillance System SVCAI.

Third position: Conduct quality monitoring of domestic and industrial wastewater in the influent and effluent of treatment plants and systems for the parameters of fecal coliforms and total coliforms, as well as in the waters of the Magdalena River carried out downstream of the dam for the parameters of CO₂, organic carbon, ammoniacal nitrogen, organic phosphorus, inorganic phosphorus, phosphates, total coliforms and fecal coliforms, with the Daphnia Ltda. Laboratory for which it was not accredited by IDEAM.

The amount of the fine is \$182,030.

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As of September 30, 2024, the technical, environmental and legal concept is being prepared to file the claim for Nullity and Restoration of Rights.

Penalties for regulatory non-compliance:

a) On July 11, 2022, through Resolution No. SSPD 20222400660655, the Superintendency of Public Services decided to sanction with a fine of \$700,000,000 for considering that the Company breached the measurement code regarding the client Gran Tierra Energy Ltda. for accumulating three failures in the measurement system in a period of one year. Against the sanction, the appeal for reconsideration was filed before the same SSPD; this entity through Resolution No. SSPD20232400403065 dated July 21, 2023, decided to confirm the sanction against the Company, and it was not properly notified of this decision, consequently, a tutela action was filed with file 11001310302720230043800, which was ruled on by the 27th Civil Circuit Court of Bogotá on August 15, 2023, granting the requested protection. However, this decision was revoked on November 28, 2023 by the Superior Court of Bogotá. The fine was paid on October 25, 2023.

On January 11, 2024, a petition for annulment and reinstatement was filed against this sanction.

By means of the order issued on August 1, 2024, the Administrative Court of Cundinamarca declared the lack of jurisdiction to hear the procedure and, consequently, ordered the referral of the file to the Administrative Court of Putumayo. Since August 22, 2024, it has been in the Office for qualification.

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

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

There are no further movements to date.

The litigation seeking the annulment of the sanction 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 hedging the contracting portfolio. As of September 30, 2024, there are current energy futures purchase and sale contracts for 33.72 GWh, for purposes other than hedging the contracting portfolio.

In turn, so far this year, as of September 30, 2024, 52.68 GWh were settled, which were not considered within the hedging strategy.

Futures trading operations are backed by guarantees, which as of September 30, 2024 amount to \$3,513,088 in cash and \$995,365 in TES, which are available to the company, but as part of its Trading operation, they must be maintained as minimum amounts as cash and cash equivalents.

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Distribution

In accordance with CREG Resolution 101 020 of 2022, which defines the transfer of contract prices resulting from the mechanism proposed by Derivex, the Company, attempting to mitigate the risk of exposure to the stock market of its regulated market, participated in this energy derivatives mechanism since the first auction organized by the promoter on October 19, 2022, to serve the regulated market. In the first auction of the mechanism, a reference price was set that allowed Enel Colombia S.A. E.S.P. to close an operation in December 2022 for 4 contracts for the period between May and August 2023. As of September 30, 2024, there are no contracts in force under this mechanism.

As of September 30, 2024, the Company's Trading Valuation closes as follows:

	Operation	MTM	No. Operations
Generation	Business	\$ (1,726,609)	21
Total		\$ (1,726,609)	21

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 parties by mutual agreement and not in a forced or settlement transaction, in accordance with the defined policy.

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

	Book value	Fair value
Financial assets (1)		
Trade and other receivables, net	\$ 2,174,497,155	\$ 2,183,053,209
Total assets	\$ 2,174,497,155	\$ 2,183,053,209
Financial liabilities (2)		
Bank loans	\$ 6,618,445,504	\$ 7,471,119,066
Bonds issued	1,746,275,932	1,795,759,753
Leasing obligations	243,728,537	234,459,170
Total liabilities	\$ 8,608,449,973	\$ 9,501,337,989
Non-financial assets (3)		
Carbon Credits	\$ 23,507,127	\$ 78,330,801
Total non-financial assets	\$ 23,507,127	\$ 78,330,801

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

	Book value	Fair values
Financial assets (1)		
Trade and other receivables, net	\$ 2,449,099,302	\$ 2,452,256,657
Total assets	\$ 2,449,099,302	\$ 2,452,256,657
Financial liabilities (2)		
Bank loans	\$ 6,635,299,682	\$ 7,473,076,071
Bonds issued	2,450,471,339	2,514,682,617
Leasing obligations	221,210,897	214,981,945
Total liabilities	\$ 9,306,981,918	\$ 10,202,740,633

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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 receivables, classifying them under level 2 of the hierarchy, taking into account that they are observable in similar markets. For this measurement, parameters such as the lowest interest rates in the market for products with similar characteristics as of September 2024, risk factors for each particular country, the solvency of the client and the risk characteristics of the financed portfolio are used as the basis for parameters such as the lowest interest rates in the market for products with similar characteristics as of September 2024, risk factors for each particular country, the solvency of the client and the risk characteristics of the financed portfolio. 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. The fair value is estimated by discounting future cash flows using the rates available for debts with similar conditions, 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 payables approximate their carrying amounts largely due to the short-term maturities of these instruments.

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

- (3) As of September 30, 2024, there are recognized CO2 carbon credits, whose fair value is \$78,330,801 corresponding to 2,691,628 certificates issued in November 2020 for the reduction of CO2 emissions from the years 2015 - 2018 for \$18,755,788, 1,396,818 certificates issued in March 2021 for the reduction of CO2 emissions from the years 2019 and 2020 for \$19,415,770, 1,167,444 certificates issued in February 2022 for the reduction of CO2 emissions for \$16,485,062 and 1,133,764, certificates issued as of September 2023 for the reduction of CO2 emissions for \$23,674,181 from the Quimbo, Guavio Menor, Darío Valencia power plants. Samper, Salto II Tequendama; Likewise, sales of CO2 certificates have been made with an impact on the inventory for \$(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 as follows:

Financial Assets	As of September 30, 2024		As of December 31, 2023	
	Current	Not Current	Current	Not Current
Amortized Cost				
Trade accounts receivable and other accounts receivable	\$ 2,125,431,136	\$ 49,066,019	\$ 2,394,965,018	\$ 54,134,284
Cash and cash equivalents	760,186,191	-	1,437,701,171	-
Accounts receivable from related entities	48,559,611	-	14,054,079	-
Other financial assets	23,297,228	-	13,431,972	-
Total Financial Assets at Amortized Cost	\$ 2,957,474,166	\$ 49,066,019	\$ 3,860,152,240	\$ 54,134,284
Fair Value through profit or loss				
Other financial assets	3,139,056	157,561	3,693,337	198,656
Total Financial Assets at Fair Value through Profit or Loss	\$ 3,139,056	\$ 157,561	\$ 3,693,337	\$ 198,656
Fair value through OCI				
Other financial assets	22,939,519	14,949,925	2,294,698	30,057,440
Total Financial Assets at Fair Value through OCI	\$ 22,939,519	\$ 14,949,925	\$ 2,294,698	\$ 30,057,440
Financial Liabilities				
Amortized Cost				
Other financial liabilities	\$ 1,572,401,973	\$ 7,036,048,000	\$ 2,097,418,166	\$ 7,209,563,752
Trade accounts and other accounts payable	2,070,471,611	-	2,756,987,272	-
Accounts payable to related entities	1,302,763,169	24,694,936	118,805,908	23,696,248
Total Financial Liabilities at Amortized Cost	\$ 4,945,636,753	\$ 7,060,742,936	\$ 4,973,211,346	\$ 7,233,260,000
Fair value through OCI				
Other financial liabilities	11,071,757	-	76,927,698	1,256,036
Total Financial Liabilities at Fair Value with Changes in OCI	\$ 11,071,757	\$ -	\$ 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.

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

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

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		• Other businesses.
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Additionally, these segments meet the quantitative thresholds for determining reportable segments as of September 30, 2024. The financial information of the segments is determined by applying to each of them the Company's general policies described in the corresponding chapter.

Below is the financial information by segment:

Segment results for the period

January – September 2024

	Segments as of September 30, 2024			Total
	Generation	Distribution	Eliminations or adjustments	
Income from ordinary activities from external customers	\$ 4,859,577,101	\$ 6,510,652,756		\$ 11,370,229,857
Revenue from ordinary activities arising from inter-segment transactions	521,407,408	177,323,049	(698,730,457)	-
Income from ordinary activities	5,380,984,509	6,687,975,805	(698,730,457)	11,370,229,857
Supplies and services	(3,052,235,019)	(3,829,908,857)	698,730,457	(6,183,413,419)
Depreciation and amortization	(226,875,273)	(450,220,398)		(677,095,671)
Personnel expenses	(154,445,787)	(228,737,667)		(383,183,454)
Other income (costs)	(181,669,867)	(139,426,661)		(321,096,528)
Interest income	33,618,634	109,480,919		143,099,553
Interest expenses	(374,037,476)	(497,450,957)		(871,488,433)
Differences in change	(15,062,730)	(7,725,309)		(22,788,039)
Participation in profit (loss) of subsidiaries with equity participation	149,323,858	(2,223,101)		147,100,757
Results of sale and disposal of assets	(320,437)	(5,625,961)		(5,946,398)
Other non-monetary items:	(5,671,324)	(39,701,033)	-	(45,372,357)
Impairment losses on financial assets	(5,671,324)	(39,701,033)		(45,372,357)
Profit before tax	1,553,609,088	1,596,436,780	-	3,150,045,868
Income tax expense (income)	(414,008,322)	(564,479,719)		(978,488,041)
Net profit	\$ 1,139,600,766	\$ 1,031,957,061	\$ -	\$ 2,171,557,827

Segment results for the period

January – September 2023

	Segments as of September 30, 2023			Total
	Generation	Distribution	Eliminations or adjustments	
Income from ordinary activities from external customers	\$ 5,095,591,389	\$ 6,141,442,476	\$ -	\$ 11,237,033,865
Revenue from ordinary activities arising from inter-segment transactions	512,370,599	175,984,788	(688,355,387)	-
Income from ordinary activities	5,607,961,988	6,317,427,264	(688,355,387)	11,237,033,865
Supplies and services	(2,437,946,727)	(3,862,815,608)	688,355,387	(5,612,406,948)
Depreciation and amortization	(208,280,421)	(397,952,704)	-	(606,233,125)
Personnel expenses	(155,290,305)	(216,725,747)	-	(372,016,052)
Other income (costs)	(67,796,725)	(142,266,498)	-	(210,063,223)
Interest income	36,021,006	163,473,603	-	199,494,609
Interest expenses	(410,442,284)	(421,351,885)	-	(831,794,169)
Differences in change	36,864,852	6,545,917	-	43,410,769
Participation in profit (loss) of subsidiaries with equity participation	(221,718,271)	(7,593,187)	-	(229,311,458)
Results of sale and disposal of assets	(135,398)	(1,067,721)	-	(1,203,119)
Other non-monetary items:	123,042,450	(34,941,157)	-	88,101,293
Impairment losses on financial assets	123,042,450	(34,941,157)	-	88,101,293
Profit before tax	2,302,280,165	1,402,732,277	-	3,705,012,442
Income tax expense (income)	(939,780,605)	(507,513,942)	-	(1,447,294,547)
Net profit	\$ 1,362,499,560	\$ 895,218,335	\$ -	\$ 2,257,717,895

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**Financial position by segments at
September 30, 2024**

	Segments as of September 30, 2024		
	Generation	Distribution	Total
Property, plant and equipment	\$ 12,274,026,692	\$ 7,125,838,358	\$ 19,399,865,050
Intangible Assets	307,442,375	348,183,603	\$ 655,625,978
Accounts receivable	644,842,755	1,578,214,011	\$ 2,223,056,766
Investments in subsidiaries, joint ventures and associates	3,274,657,184	63,413,843	\$ 3,338,071,027
Other Assets	980,221,116	1,007,018,858	\$ 1,987,239,974
Total Operating Assets	17,481,190,122	10,122,668,673	27,603,858,795
Other financial liabilities	4,059,151,553	4,560,370,177	8,619,521,730
Accounts payable	1,452,378,786	1,945,550,930	3,397,929,716
Provisions	431,566,767	59,807,206	491,373,973
Other Liabilities	707,093,006	547,995,138	1,255,088,144
Total Operating Liabilities	\$ 6,650,190,112	\$ 7,113,723,451	\$ 13,763,913,563

**Financial position by segments at
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 the construction and commissioning of the Guayepo III Solar Park

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

Voluntary alienation process Route 40

Within the framework of the voluntary alienation process agreed with the ANI and the Ruta 40 concessionaire, in January 2024 the initial payment of \$7,868,073 was received, associated with the voluntary alienation of the strip of land owned by Enel Colombia S.A.ESP, located parallel to the road under construction and the granting of an easement. In subsequent months, the deed, delivery and registration will be carried out, as well as the payment of the remaining value.

La Loma Solar Park enters into commercial operation

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

Reliability Fee Auction

The Company participated in the reliability charge auction for the 2027-2028 period, with the portfolio of existing plants and with 6 new generation projects (Fundación, Guayepo III, Atlántico, Valledupar, Chinú, Sahagún). The result for the 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 Fundación project, which will be under construction for 10 years.

News from Senior Management and Audit Committee

On March 21, 2024, the Board of Directors of Enel Colombia S.A. E.S.P. appointed the following members of the Audit Committee:

Principal	Alternate
- Francesco Bertoli	- Monica Cataldo.
- Juan Ricardo Ortega	- Andres Baracaldo Sarmiento.
- Carolina Soto Losada	- Ruty Paola Ortiz Jara.
- Astrid Martinez Ortiz	- Mario Trujillo Hernandez.

News from Directors and Senior Management

Additionally, on March 21, 2024, the Board of Directors: i) appointed Mr. Francesco Bertoli as General Manager of Enel Colombia S.A.ESP, effective April 1, 2024, and ii) accepted the resignation of Mr. Luciano Tommasi as General Manager, effective March 31, 2024.

Ordinary Bond Tranche

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

Approval of the Atlantico Photovoltaic solar project

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

Government measures to mitigate the risk of rationing due to the El Niño phenomenon

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

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

These measures have had some negative impacts on operating income in April, without representing losses or risks to the Company's financial viability. As the rainy season has begun and these are temporary measures, no future impact is expected, so once the situation has been overcome there is a sign of calm for the sector.

New Regulatory and Legal Standards

On July 2, 2024, the Ministry of Mines and Energy published Resolution MME 40225 of 2024, which aims to reduce electricity rates in the country and establishes general guidelines for renegotiating energy contracts between agents; the CREG must issue implementing regulations and goals. Potential impacts may arise in the future if a decision is made to renegotiate.

Payment of Dividends

On July 29, 2024, the Company paid the first installment of the declared ordinary dividends 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. E.S.P.

Dissolution and liquidation of Enel X Way S.A. E.S.P.

On August 21, 2024, the Board of Directors of Enel Colombia S.A. E.S.P. approved the voluntary dissolution and liquidation of Enel X Way Colombia S.A.S. E.S.P., a company whose corporate purpose is to carry out any act related to the purchase, sale, acquisition, import and export, development, exploitation, management, administration and marketing of the electric recharging infrastructure.

35. Subsequent Events

Investment European Bank (IEB) Credit Agreement

Enel Colombia S AESP informs that on October 10, 2024, it signed a credit agreement with Investment European Bank (IEB) for an amount of up to USD 300 million equivalent in COP. The credit is partially backed by a guarantee from S.A.CE (Italian Export Credit Agency) and may be disbursed over a period of 1 year

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from the date of signing the contract. The resources will be used to finance the construction of the Guayepo I and II Solar Park, as well as to strengthen and develop the distribution business through modernization, resilience and network strengthening projects, in addition to its interconnection and expansion, also promoting the integration of new customers, renewable energies and electric mobility solutions. The contract includes the standard default events for this type of financing, which could lead to the acceleration of the credit. Likewise, the credit agreement does not include recourse mechanisms against third parties.

National supply shortage statute

As of September 30, 2024, the Colombian electrical system was declared at risk, according to the parameters established in CREG Resolution 026 of 2014, thus activating the risk of shortage statute for the first time since its creation in 2014, this as a consequence of the fact that the country is going through a historical minimum in terms of hydrological contributions.

The purpose of the Statute is to guarantee the security of the electrical system to face a future summer between January and April 2025, thereby preserving the aggregate reservoir level, limiting the generation capacity of hydraulic plants under normal conditions and prioritizing thermoelectric dispatch. This situation will have impacts on the operation of all companies in the Colombian electricity sector, due to the intervention in real generation and prices. In the case of Enel Colombia S.A.ESP, it is expected that this event will impact the expected results of the last quarter of the year. Currently, the amount of the impact is undetermined. It is worth mentioning that the mechanism provides for the economic recovery of the impact in the months following the end of the application of the shortage risk statute.

Nullity of creation of District Transport Operator S.A.S

On October 23, 2024, the Administrative Court of Cundinamarca issued a second instance ruling within the accumulated process, confirming the first instance ruling that declared the nullity of article 91 of Agreement 761 of 2020, which authorized the creation of the District Transport Operator S.A.S. "La Rolita".

By virtue of the declaration of nullity of the act of creation, the District Transport Operator S.A.S. has become subject to a cause for compulsory liquidation.