

**CONDENSED CONSOLIDATED INTERIM
FINANCIAL STATEMENTS**

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

As of and for the three-month period ended March 31, 2024.
(With comparative figures as of December 31, 2023, and for the three-month period ended March 31, 2023).

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

	Note	As of March 31, 2024	As of December 31, 2023
ASSETS			
<i>Current Assets:</i>			
Cash and cash equivalents	4	\$ 1,276,575,643	\$ 1,629,477,082
Other financial assets	5	18,201,920	19,687,046
Other non-financial assets	6	182,953,979	109,126,197
Trade accounts and other accounts receivable, net	7	2,593,561,289	2,610,259,197
Trade receivables due from related entities	8	18,214,091	15,835,483
Inventories, net	9	525,198,790	534,984,310
Assets held for sale	10	424,508,688	424,508,688
Income tax assets	11	105,255,345	106,062,126
Total current assets		\$ 5,144,469,745	\$ 5,449,940,129
<i>Non-Current Assets:</i>			
Other financial assets	5	361,501,473	365,208,600
Other non-financial assets	6	279,729,076	284,702,340
Trade receivables and other accounts receivable	7	49,706,519	57,254,678
Investments in subsidiaries, joint ventures and associates	12	50,335,189	54,740,718
Intangible assets other than goodwill, net	13	1,438,718,503	1,499,261,575
Property, plant and equipment, net	14	21,940,324,654	21,758,779,814
Goodwill	15	108,411,480	107,840,122
Deferred tax assets	16	19,318,773	18,156,518
Total non-current assets		\$ 24,248,045,667	\$ 24,145,944,365
Total assets		\$ 29,392,515,412	\$ 29,595,884,494
LIABILITIES AND EQUITY			
<i>Current liability:</i>			
Other financial liabilities	17	1,493,660,753	2,180,692,213
Trade payables and other accounts payable	18	2,330,781,953	3,070,227,174
Accounts payable to related entities	8	2,043,875,326	266,929,547
Provisions	19	191,644,541	225,473,844
Tax liabilities	20	408,438,138	410,178,227
Other non-financial liabilities	21	321,270,710	348,170,207
Employee benefits provisions	22	126,651,652	132,366,206
Total current liabilities		\$ 6,916,323,073	\$ 6,634,037,418
<i>Non-current liabilities:</i>			
Other financial liabilities	17	7,777,848,707	7,253,638,572
Trade payables and other accounts payable	18	217,101,939	241,059,978
Accounts payables to related entities	8	251,307,438	246,389,316
Provisions	19	244,158,717	218,923,985
Other non-current non-financial liabilities	21	264,158	-
Employee benefits provisions	22	467,287,890	507,362,135
Deferred tax liabilities	16	528,019,737	528,135,092
Total non-current liabilities		\$ 9,485,988,586	\$ 8,995,509,078
Total liabilities		\$ 16,402,311,659	\$ 15,629,546,496

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

	Note	As of March 31, 2024	As of December 31, 2023
Equity			
Issued capital	23	655,222,313	655,222,313
Share premium		113,255,816	113,255,816
Merger premiums		5,448,823,679	5,448,823,679
Other reserves		1,783,197,947	1,851,635,302
Capital costs		(6,508,367)	(6,508,367)
Other comprehensive income (OCI)		(118,109,783)	(155,295,479)
<i>Profit for the period</i>		756,269,078	1,938,215,238
<i>Retained profits</i>		744,783,120	545,026,954
<i>Retained losses</i>		(258,367,060)	(258,367,060)
<i>Profit from effect of conversion to CFRS</i>		3,267,493,838	3,267,493,838
<i>Equity effect of business combination retained</i>		(263,850,751)	(263,850,751)
Retained earnings		4,246,328,225	5,228,518,219
Equity attributable to the owners of the parent company		\$ 12,122,209,830	\$ 13,135,651,483
Non-controlling interests		867,993,923	830,686,515
Total equity		12,990,203,753	13,966,337,998
Total liabilities and equity		\$ 29,392,515,412	\$ 29,595,884,494

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

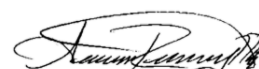
We, the undersigned Legal Representative and Accountant, certify that we have previously verified the statements contained in these condensed interim consolidated financial statements and that they have been prepared in accordance with information faithfully taken from the accounting books of the companies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

Francesco Bertoli | Firmato da
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Andrea Rodríguez Mur
Statutory Auditor
Professional License 145083-T
Member of KPMG S.A.S.
(See my report of May 14, 2024.)

Enel Colombia S.A. E.S.P. and Subsidiaries
Condensed Consolidated Interim Income Statement, by Nature
For the three-month period ended March 31, 2024
(With comparative figures for the three-month period ended March 31, 2023)
(In thousands of Colombian pesos, except earnings per share)

	Note	Three-month period from January 1 to March 31, 2024	Three-month period from January 1 to March 31, 2023
Revenue from ordinary activities	24	\$ 4,087,089,512	\$ 3,772,836,174
Other operating income	24	22,908,389	35,789,775
Total income from ordinary activities and other operating income		4,109,997,901	3,808,625,949
Supplies and services	25	(2,096,571,926)	(1,767,071,853)
Contribution margin		\$2,013,425,975	\$ 2,041,554,096
Other work carried out by the entity and capitalized	13 y 14	41,826,199	37,312,764
Personnel expenses		(140,929,429)	(141,902,684)
Other fixed expenses, by nature		(179,743,593)	(193,560,601)
Gross operating result		1,734,579,152	1,743,403,575
Depreciation and amortization	13 y 14	(269,975,926)	(255,048,930)
Impairment losses		(16,358,346)	(18,073,308)
Operating result		1,448,244,880	1,470,281,337
Financial income		57,866,732	86,529,524
Financial expenses	26	(328,963,822)	(298,279,466)
Exchange difference, net		(3,077,525)	10,561,013
Financial result, net		(274,174,615)	(201,188,929)
Result of other investments			
Share of profit of equity-accounted investees		(4,004,415)	303,380
Results on sale and disposal of assets, net	27	(1,330,100)	(874,506)
Results before taxes		1,168,735,750	1,268,521,282
Income tax expense		(377,031,636)	(464,007,955)
Profit for the period		\$ 791,704,114	\$ 804,513,327
Profit attributable to:			
Shareholders		756,269,078	798,297,461
Non-controlling interest		35,435,036	6,215,866
Profit for the period		\$ 791,704,114	\$ 804,513,327
Basic and diluted earnings per share			
Basic and diluted earnings per share		5,079	5,361
Number of common shares outstanding		148,913,918	148,913,918

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

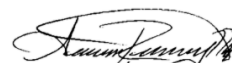
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Francesco Bertoli | Firmato da
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(See my report of May 14, 2024.)

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

Condensed Consolidated Interim Statement of Other Comprehensive Income
For the three-month period ended March 31, 2024
(With comparative figures for the three-month period ended March 31, 2023)
(In thousands of Colombian pesos)

	Three-month period from January 1 to March 31, 2024	Three-month period from January 1 to March 31, 2023
Profit for the period	\$ 791,704,114	\$ 804,513,327
Components of other comprehensive income that will not be reclassified to profit or loss for the period, before taxes:		
Profit (losses) on new measurement of financial instruments measured at fair value with changes in OCI	(518,844)	2,143,051
Profit (losses) from new measurement of defined benefit plans	40,971,935	(44,004,502)
Differences in translation of foreign currency transactions	14,689,133	(169,679,011)
Other income, before taxes	\$ 55,142,224	\$ (211,540,462)
Components of other comprehensive income that will be reclassified to profit or loss for the period, before taxes		
Losses on cash flow hedges	(27,555,277)	(88,106,588)
Other income that will be reclassified to the result of profit or loss, before taxes	(27,555,277)	(88,106,588)
Income taxes related to components of other comprehensive income that will not be reclassified to profit or loss for the period		
(Profit (losses) from new measurements of defined benefit plans	(12,236)	79,903
Total income taxes related to components of other comprehensive income that will not be reclassified to profit or loss for the period	(12,236)	79,903
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	9,610,985	25,741,506
Total income taxes related to components of other comprehensive income that will be reclassified to profit or loss for the period	9,610,985	25,741,506
Total other comprehensive income	37,185,696	(273,825,641)
Total comprehensive income	\$ 828,889,810	\$ 530,687,686
Profit attributable to:		
Shareholders	793,454,774	524,471,820
Non-controlling interest	35,435,036	6,215,866
Profit for the period	\$ 828,889,810	\$ 530,687,686

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

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

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Enel Colombia S.A. E.S.P. and Subsidiaries
Condensed Consolidated Interim Statement of Changes in Equity
For the three-month period ended March 31, 2024
(Comparative figures for the three-month period from January 1 to March 31, 2023)
(In thousands of Colombian pesos)

	Reserves								Other comprehensive income								
	Issued capital	Cost of capital	Share premium	Merger premiums	Legal reserve	Reserve as per bylaws	Occasional reserve	Other reserves	Total reserves	Earnings and losses from new measurements of financial instruments measured at fair value and cash flow hedges	Defined benefit plan's earnings and losses	Translation effect	Total other comprehensive income	Accumulated profits	Total equity	Non-controlling interests	Total equity
Initial equity at 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	\$(117,352,404)	\$919,323,253	\$1,080,945,992	\$5,997,936,967	\$15,171,931,398	\$1,141,436,872	\$16,313,368,270
Comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-	798,297,461	798,297,461	6,215,866	804,513,327
Profit for the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(273,825,641)
Other comprehensive income	-	-	-	-	-	-	-	-	-	(60,222,031)	(43,924,599)	(169,679,011)	(273,825,641)	-	-	-	(273,825,641)
Total comprehensive income	-	-	-	-	-	-	-	-	-	(60,222,031)	(43,924,599)	(169,679,011)	(273,825,641)	798,297,461	524,471,820	6,215,866	530,687,686
Dividends declared	-	-	-	-	-	-	(30,619,696)	-	(30,619,696)	-	-	-	-	(2,817,460,869)	(2,848,080,565)	(102,951,351)	(2,951,031,916)
Increase due to other changes, equity	-	-	-	-	-	-	-	-	-	-	-	-	-	109,826,883	109,826,883	6,051,847	115,878,730
Total increase (decrease) in equity	-	-	-	-	-	-	(30,619,696)	-	(30,619,696)	(60,222,031)	(43,924,599)	(169,679,011)	(273,825,641)	(1,909,336,525)	(2,213,781,862)	(90,683,638)	(2,304,465,500)
Final equity at 31-03-2023	\$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	\$218,753,192	\$(161,277,083)	\$749,644,242	\$807,120,351	\$4,088,600,442	\$12,958,149,536	\$1,050,753,234	\$14,008,902,770
Initial equity at 01-01-2024	\$655,222,313	\$(6,508,367)	\$113,255,816	\$5,448,823,679	\$354,065,638	\$178,127	\$381,339,260	\$1,146,052,277	\$1,851,635,302	\$(8,654,632)	\$(196,445,900)	\$49,805,053	\$(155,295,479)	\$5,228,518,219	\$13,135,651,483	\$830,686,515	\$13,966,337,998
Comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-	756,269,078	756,269,078	35,435,036	791,704,114
Profit for the period	-	-	-	-	-	-	-	-	-	-	-	-	-	37,185,696	37,185,696	-	37,185,696
Other comprehensive income	-	-	-	-	-	-	-	-	-	(18,463,136)	40,959,699	14,689,133	37,185,696	-	-	-	(18,463,136)
Total comprehensive income	-	-	-	-	-	-	-	-	-	(18,463,136)	40,959,699	14,689,133	37,185,696	756,269,078	793,454,774	35,435,036	828,889,810
Dividends declared	-	-	-	-	-	-	(68,437,355)	-	(68,437,355)	-	-	-	-	(1,738,459,072)	(1,806,896,427)	-	(1,806,896,427)
Increase due to other changes, equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,872,372	1,872,372
Total increase (decrease) in equity	-	-	-	-	-	-	(68,437,355)	-	(68,437,355)	(18,463,136)	40,959,699	14,689,133	37,185,696	(982,189,994)	(1,013,441,653)	37,307,408	(976,134,245)
Final equity at 31-03-2024	\$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	\$(27,117,768)	\$(155,486,201)	\$64,494,186	\$(118,109,783)	\$4,246,328,225	\$12,122,209,830	\$867,993,923	\$12,990,203,753

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

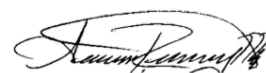
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(See my report of May 14, 2024.)

Enel Colombia S.A. E.S.P. and Subsidiaries
Condensed Consolidated Interim Statement of Cash Flows, Direct Method
For the three-month period ended March 31, 2024
(Comparative figures for the three-month period from January 1 to March 31, 2023)
(In thousands of Colombian pesos)

	Three-month period from January 1 to March 31, 2024	Three-month period from January 1 to March 31, 2023
Cash flows from (used in) operating activities		
Types of collections from operating activities		
<i>Collections from the sale of goods and provision of services</i>	\$ 4,141,542,641	\$ 3,574,992,603
<i>Collections from royalties, fees, commissions and other income from ordinary activities</i>	25,740,656	25,571,631
<i>Collections from premiums and benefits, annuities and other benefits from underwritten policies</i>	3,348,086	63,065,063
<i>Other collections from operating activities</i>	662,557,079	745,122,446
Types of cash payments from operating activities:		
<i>Payments to providers for the supply of goods and services</i>	(2,463,587,453)	(1,994,894,700)
<i>Payments to and on behalf of employees</i>	(113,705,628)	(110,089,476)
<i>Payments for premiums and benefits, annuities and other obligations arising from underwritten policies</i>	(59,673,516)	(51,315,427)
<i>Other payments for operating activities</i>	(905,112,742)	(371,530,680)
Net cash flows from the operation	1,291,109,123	1,880,921,460
Income taxes paid	(450,470,546)	(273,920,174)
Reclassification of cash held for sale	-	(43,950,232)
Other cash inflows (outflows)	(53,861,696)	(78,290,145)
Net cash flows from the operation	786,776,881	1,484,760,909
Purchase of property, plant and equipment and intangibles	(665,846,996)	(651,690,094)
Payments derived from futures, forwards, options and swaps	(15,239,798)	(24,395,651)
Proceeds from futures, forwards, options and swaps	363,796	17,734,126
Interest received from investing activities	16,439,634	35,251,488
Other cash inflows (outflows)	942,652	(6,005,128)
Net cash flows used in investing activities	(663,340,712)	(629,105,259)
Cash flows from (used in) financing activities:		
Amounts from loans	860,000,000	1,014,645,301
Loan repayments	(1,040,239,655)	(872,759,555)
Interest paid on financing	(285,670,654)	(204,592,030)
Interest paid on leases (IFRS 16)	(7,263,082)	(6,749,184)
Payments of liabilities for leases (IFRS 16)	(10,658,465)	(9,121,733)
Other financing cash inflows	7,494,248	57,882,845
Net cash flows used in financing activities	(476,337,608)	(20,694,356)
Net increase (decrease) in cash and cash equivalents	(352,901,439)	834,961,294
Cash and cash equivalents at the beginning of the period	1,629,477,082	1,215,342,798
Cash and cash equivalents at the end of the period	\$ 1,276,575,643	\$ 2,050,304,092

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

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

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(See my report of May 14, 2024.)

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

Notes to the Condensed Consolidated Interim Financial Statements

Table of Contents



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REPORT OF THE FISCAL REVIEWER ON THE REVIEW OF THE INTERIM FINANCIAL INFORMATION

Dear Shareholders
Enel Colombia S.A. E.S.P.:

Introduction

I have reviewed the attached condensed consolidated interim financial information, as of March 31, 2024, of Enel Colombia S.A. E.S.P. and its Subsidiaries (the Group), which includes:

- the condensed consolidated statement of financial position as of March 31, 2024;
- the condensed consolidated statement of income and the condensed consolidated statement of other comprehensive income, for the three-month period ending March 31, 2024;
- the condensed consolidated statement of changes in equity for the three-month period ended March 31, 2024;
- the condensed consolidated statement of cash flows for the three-month period ended March 31, 2024; and
- the notes to the interim financial information.

Management is responsible for the preparation and presentation of this condensed consolidated interim financial information in accordance with International Accounting Standard 34 (IAS 34) – Intermediate Financial Information contained in the Accounting and Financial Reporting Standards accepted in Colombia. My responsibility is to express a conclusion on this condensed consolidated interim financial information based on my review.

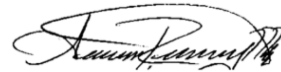
Scope of the review

I have carried out my review in accordance with the International Standard for Review Engagements 2410 "Review of Interim Financial Information carried out by the Independent Auditor of the Entity", included in the Information Assurance Standards accepted in Colombia. A review of interim financial information consists of making inquiries, primarily with those responsible for financial and accounting matters, and the application of analytical and other review procedures. The scope of a review is substantially smaller than that of an audit carried out in accordance with International Auditing Standards accepted in Colombia and, consequently, it does not allow me to obtain assurance that I have known all the significant matters that could have been identified in an audit. Therefore, I do not express an audit opinion.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
Table of Contents

Conclusion

Based on my review, nothing has come to my attention that would cause me to assume that the attached condensed interim consolidated financial information as of March 31, 2024 has not been prepared, in all material respects, in accordance with the International Standard of Accounting 34 (IAS 34) – Intermediate Financial Information contained in the Accounting and Financial Reporting Standards accepted in Colombia.



Andrea Rodríguez Mur
Statutory Auditor of Enel Colombia S.A.
E.S.P.
T.P. 145083 - T
Member of KPMG SAS

May 14, 2024

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
Table of Contents

1.	Overview	11
2.	Presentation Basis.....	54
3.	Accounting Policies	61
4.	Cash and Cash Equivalents	61
5.	Other financial assets.....	63
6.	Other Non-Financial Assets	66
7.	Trade Accounts and Other Accounts Receivable, Net	68
8.	Related-Party Transactions and Balances.....	72
9.	Inventories, net.....	79
10.	Assets and Liabilities Held for Sale.....	81
11.	Income Tax Assets.....	81
12.	Investments in Subsidiaries, Joint Ventures, and Associates	82
13.	Intangible assets other than goodwill, net	84
14.	Property, Plant and Equipment, net	88
15.	Goodwill	93
16.	Deferred taxes, net	94
17.	Other financial liabilities	97
18.	Trade payables and other accounts payable	102
19.	Provisions	104
20.	Current tax liabilities.....	120
21.	Other non-financial liabilities	124
22.	Provisions for employee benefits	125
23.	Equity	130
24.	Revenue from ordinary activities and Other Operating Income.....	131
25.	Procurements and services.....	135
26.	Financial Expenses	136
27.	Result on sale and disposal of assets, net	138
28.	Contingencies	138
29.	Penalties	158
30.	Energy Derivatives Market	161
31.	Information on Fair Values	162
32.	Categories of Financial Assets and Liabilities.....	163
33.	Operating Segments.....	164
34.	Relevant Events	167
35.	Subsequent Events.....	168

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

1. Overview

1.1. Economic entity

Enel Colombia S.A. E.S.P. (parent company) is a commercial corporation incorporated under Colombian law as a public utility company, regulated by Act 142 and 143 of 1994; it is of Colombian origin, has its domicile and main offices at Calle 93 No. 13-45 Piso 1°, Bogota D.C. and its term of duration is indefinite.

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

Through Public Deed No. 562 executed on March 1, 2022, of the 11th Notary of the Bogota Circle, registered in the Public Registry managed by the Bogota Chamber of Commerce under number 02798609 of March 1, 2022, of book IX, Enel Colombia S.A. E.S.P. absorbed Codensa S.A. E.S.P., Enel Green Power Colombia S.A.S. E.S.P. and ESSA2 S.p.A. through a merger, acquiring all the assets and rights of the absorbed companies and assuming all their liabilities and obligations. It also changed its corporate name from Emgesa S.A. E.S.P. to Enel Colombia S.A. E.S.P.

The shareholder composition of Enel Colombia S.A. E.S.P. as of March 31, 2024, is as follows:

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

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

The corporate group status registered with the Bogota Chamber of Commerce was updated through a private document on January 2, 2024, registered on January 29, 2024, under No. 03059531 of book IX. In this document, the foreign company Enel S.p.A. (Parent) notified the exercise of control and the establishment of a corporate group directly over Enel Américas S.A. (Subsidiary), which, in turn, exercises direct control over Enel Colombia S.A. E.S.P. and Energía y Servicios South America S.p.A. (Subsidiaries). Also, Enel Colombia S.A. E.S.P. (Subsidiary) exercises direct control over Enel X Colombia S.A.S. E.S.P. (formerly Inversora Codensa S.A.S.), Fundación Enel Colombia, Guayepo Solar S.A.S., Latamsolar Fotovoltaica Fundación S.A.S., Atlántico Photovoltaic S.A.S. E.S.P., Enel Green Power Fotovoltaica La Loma S.A.S. - In liquidation Latamsolar Energías Renovables S.A.S., and Latamsolar Fotovoltaica Sahagún S.A.S. (Subsidiaries).

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

Type of direct interest

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

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

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

Type of indirect interest

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

Below are the economic entities in which Enel Colombia S.A. E.S.P. has direct and indirect interest, with a focus on the most relevant ones:

➤ **Colombia**

• **Enel X Colombia S.A.S. E.S.P.**

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

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

Relevant Information about Enel X Colombia S.A.S. E.S.P. (formerly Inversora Codensa S.A.S.): By means of Minutes No. 21 dated April 4, 2022, the Single Shareholder Meeting of Inversora Codensa S.A.S. approved the bylaws amendment changing the company's name to Enel X Colombia S.A.S. E.S.P.

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

Notes to the Condensed Consolidated Interim Financial Statements

(In thousands of Colombian pesos)

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

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

Additionally, in the pursuit of its corporate purpose, Enel X Colombia S.A.S. E.S.P. offers financing services for goods and services to customers, including the “Crédito Fácil Codensa” (Easy Credit Codensa) line. Some of these services were transferred to Banco Colpatria Red Multibanca Colpatria S.A. starting from November 27, 2009. The company also continues to jointly exploit the “Crédito Fácil Codensa” product with Scotiabank Colpatria under the “Open Book” model. Additionally, it engages in activities related to e-commerce for conducting business with customers through various digital platforms and strengthening the Group’s position in terms of marketing and mass placement of insurance policies as an insurance correspondent.

➤ **Costa Rica**

• **Enel Costa Rica CAM S.A.**

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

It was incorporated through public deed No. Cinco-Siete before Notaries Juan Carlos Esquivel Favareto and Javier Enrique Castillo Castro on September 11, 1991. It was registered with the Mercantile Public Registry on October 11, 1991, under Volume 682, Folio 102, Entry 127, with the legal identification number 3-101-120506.

The company’s capital amounts to US \$27,500,000, represented by 27,500,000 common and nominative shares of US \$1.00 each. As of March 31, 2024, the entire shareholding of Enel Costa Rica CAM S.A. belongs to Enel Colombia S.A. E.S.P.

It has the following subsidiary companies in the country:

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

Corporate Purpose: The primary corporate purpose of Enel Costa Rica CAM S.A. is the design, marketing, and construction of systems for conserving electrical energy in all types of public or private buildings, production of energy for commercial, industrial, and agricultural purposes, and all types of commerce related to the foregoing.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

On June 15, 2023, Enel Colombia S.A. E.S.P. made an additional capital contribution to Enel Costa Rica CAM S.A. by transferring 24,690 common and nominative shares held by Enel Colombia S.A. E.S.P. in P.H. Chucas S.A.

➤ **Panama**

• **Enel Panamá CAM S.R.L.**

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

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

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

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

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

The subsidiaries are listed below:

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

• **Enel Fortuna S.A.**

Enel Fortuna S.A. is a joint-stock company established under the laws of the Republic of Panama. It began operations under private management on January 8, 1999, as a result of the privatization process in which the Government of Panama sold 49% of common shares to Américas Generation

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Corporation (AGC), currently known as Enel Panamá CAM, S.R.L., and 1.1% to former employees of the old IRHE.

In April 2009, Enel Panamá CAM, S.R.L. acquired 1.06% of the shares held by former employees of the old IRHE, becoming the holder of 50.06% of the company's shares. The Government of Panama always retains 49.9%, with former employees of the old IRHE holding the remaining 0.04%.

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

The company's main activity is to operate a 300-megawatt hydropower generation plant located on the Chiriquí River, Chiriquí Province, Republic of Panama.

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

Through Act No. 6 of February 3, 1997, the regulatory and institutional framework for the provision of the public electricity service is established, within which the construction, installation, operation, and maintenance of hydropower and thermal generation plants subject to the concession and license regime are contemplated.

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

- ASEP grants Enel Fortuna S.A. a concession for the generation of hydropower through the exploitation of the hydropower development located on the Chiriquí River.
- Enel Fortuna S.A. is authorized to provide the public service of electricity generation, which includes the operation and maintenance of an electric generation plant, along with its respective connection lines to the transmission networks and transformation equipment, in order to produce and sell in the national electric system and conduct international energy sales.
- The term of the concession granted has a duration of fifty (50) years. It can be extended for a period of up to fifty (50) years, subject to a request to ASEP and its approval.
- Enel Fortuna S.A. has the right to own, operate, and maintain the assets of the complex and make improvements to them. Prior approval will be required in cases where the capacity of the plant increases by 15% or more in the same location.
- Enel Fortuna S.A. has free disposal rights over its own assets and the assets of the complex.
- Enel Fortuna S.A. has rights over real estate and rights of way or passage within the Hydropower Complex, allowing for all necessary activities for the generation and sale of hydropower. It also has the right of way or access to areas of the hydropower complex that are currently enabled and in use.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

- Enel Fortuna S.A. may request the forced acquisition of real estate and the establishment of easements in its favor as stipulated by Act No. 6 and its regulations. The Company's main office is located in Panama City, Bella Vista Township, Aquilino de la Guardia Avenue, PH Marbella Office Plaza, 3rd floor. As of March 31, 2024, the Company maintains a total of 59 permanent employees.

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

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

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

On November 26, 2019, Deed No. 15,608 dated November 25, 2019, which protocolized the Merger by Absorption Agreement entered into on November 22, 2019, among Llano Sanchez Solar Power Tres S.R.L., Llano Sánchez Solar Power Cuatro S.R.L., Sol Real Istmo S.R.L., Generadora Solar Caldera S.R.L., Generadora Estrella Solar S.R.L., as absorbed companies, and Generadora Fotovoltaica Chiriquí S.R.L., as the absorbing and/or surviving company, was duly registered.

In the same legal act/document, the name change of Generadora Fotovoltaica Chiriquí S.R.L. to Enel Solar S.R.L. was registered, continuing its corporate existence subject to the provisions of Act 4 of 2009 and other applicable regulations of the Republic of Panama.

On August 27, 2022, Public Deed No. 18,634 dated August 18, 2022, was duly registered in the Public Registry of Panama, Mercantile Section, modifying the company's name to Enel Renewable S.R.L. Henceforth, it continues its corporate existence subject to the provisions of Act 4 of 2009 and other applicable regulations of the Republic of Panama.

The commercial activity of Enel Renewable S.R.L. involves the operation of seven (7) photovoltaic energy generation plants (Estrella Solar, Sol de David, Chiriquí, Vista Alegre, Generadora Solar Caldera, Milton Solar, and Sol Real). The total installed capacity is 61.66MW.

On February 16, 2023, the merger agreement between the companies Generadora Solar Tolé S.R.L., Generadora Eólica Alto Pacora S.R.L., and Enel Renewable S.R.L. was duly registered, with the latter continuing as the absorbing entity.

On December 27, 2023, Deed No. 28,728 of December 19, 2023, containing the merger agreement by absorption between the companies Enel Renewable S.R.L. (absorbing company) and Llano Sánchez Solar Power One, S.R.L. (absorbed company) was duly recorded in the Public Registry of

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Panama.

➤ **Guatemala**

• **Enel Guatemala S.A.**

Enel Guatemala S.A. is a Guatemalan business company established in accordance with Guatemalan laws. It has its registered address and main offices at Centro de Negocios Spazio, 15th Avenue 5-50, Zone 15, Level 11, Office 1103, Guatemala City. Its duration is indefinite.

Enel Guatemala S.A. was established through Public Deed No. 23, authorized on November 4, 1999, by Notary Ana Beatriz Ponce Rivera de Iburgüen and registered in the Mercantile Registry under Registration No. 42426, folio 55, book 136 of Societies, dated November 15, 1999.

As of March 31, 2024, the shareholding composition of Enel Guatemala S.A. is as follows:

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

Corporate Purpose: Enel Guatemala S.A. primarily engages in the marketing, purchase, and sale of electric power blocks as an intermediary.

• **Generadora de Occidente S.A.**

Generadora de Occidente S.A. is a business company established in accordance with Guatemalan laws. It is of Guatemalan origin and has its registered address and main offices at Centro de Negocios Spazio, 15th Avenue 5-50, Zone 15, Level 11, Office 1103, Guatemala City. Its duration is indefinite.

Generadora de Occidente S.A. was established through Public Deed No. 22, authorized on September 27, 1999, by Notary Ana Beatriz Ponce Rivera de Iburgüen and registered in the Mercantile Registry under Registration No. 42079, folio 708, book 135 of Societies, dated November 12, 1999.

As of March 31, 2024, the capital contribution of Generadora de Occidente S.A. is as follows:

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

Corporate Purpose: Its primary purpose is the contracting, administration, and intermediation of all kinds of electric power contracts.

Generadora de Occidente S.A. operates the “El Canadá” hydropower plant with a declared capacity of 45.829 MW.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

- **Tecnoguat S.A.**

Tecnoguat S.A. is a joint-stock company established in accordance with Guatemalan laws. It is of Guatemalan origin and has its registered address and main offices at Centro de Negocios Spazio, 15th Avenue 5-50, Zone 15, Level 11, Office 1103, Guatemala City, Guatemala. Its duration is indefinite.

Tecnoguat S.A. was established through Public Deed No. 160, authorized on November 14, 1986, by Notary José María Marroquín Samayoa and registered in the Mercantile Registry under Registration No. 13743, folio 141, book 70 of Societies, dated May 18, 1988.

As of March 31, 2024, the shareholding composition of Tecnoguat S.A. is as follows:

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

Corporate Purpose: Tecnoguat S.A.'s sole purpose is the production and generation of electric power. It may carry out all acts that assist and contribute to the realization of this sole social purpose, and it is allowed to enter into all contracts and agreements that facilitate the achievement of this goal.

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

- **Generadora Montecristo S.A.**

Generadora Montecristo S.A. is a joint-stock company established in accordance with Guatemalan laws. It is of Guatemalan origin and has its registered address and main offices at Centro de Negocios Spazio, 15th Avenue 5-50, Zone 15, Level 11, Office 1103, Guatemala City, Guatemala. Its duration is indefinite.

Generadora Montecristo S.A. was established through Public Deed No. 58, authorized on June 23, 2004, by Notary Gerardo Anleu de León, and registered in the Mercantile Registry under Registration No. 59072, folio 715, book 152 of Societies, dated July 8, 2004.

As of March 31, 2024, the shareholding composition of Generadora Montecristo S.A. is as follows:

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

Corporate Purpose: Generadora Montecristo S.A.'s main purpose is to design, develop, promote, and produce other electric power generating plants and energy generation, as well as contract for the construction, management, and mediation of any kind of energy supply contract.

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

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

• **Renovables de Guatemala S.A.**

Renovables de Guatemala S.A. is a joint-stock company established in accordance with Guatemalan laws. The company is of Guatemalan origin and has its registered address and main offices at Centro de Negocios Spazio, 15th Avenue 5-50, Zone 15, Level 11, Office 1103, Guatemala City. Its duration is indefinite.

Renovables de Guatemala S.A. was established through Public Deed No. 116, authorized on October 17, 2008, by Notary María Gabriela Villanueva Guillén, and registered in the Mercantile Registry under Registration No. 79685, folio 349, book 173 of Societies, dated November 17, 2008.

As of March 31, 2024, the shareholding composition of Renovables de Guatemala S.A. is as follows:

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

Corporate Purpose: Renovables de Guatemala S.A.'s main purpose is to design, develop, promote, and produce other electric power generating plants or projects and energy generation, as well as contract for the design, construction, management, operation, and mediation of any kind of power purchase or supply contract.

Renovables de Guatemala S.A. operates the "Palo Viejo" hydropower plant with a declared capacity of 88,192 MW.

1.1.1. Installed Capacity

The Group has 32 plants, as described below:

Colombia

12 hydropower plants, 1 thermal plant, and 1 solar park in the departments of Cundinamarca, Huila, and Cesar.

Power Plant	Technology	Declared Capacity [MW]
Guavio	Hydropower	1,250
Betania	Hydropower	540
El Quimbo	Hydropower	400
Guaca	Hydropower	324
Paraíso	Hydropower	276
Dario Valencia	Hydropower	150
Tequendama	Hydropower	57
Salto II	Hydropower	35
Charquito	Hydropower	19

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Limonar	Hydropower	18
Laguneta	Hydropower	18
Menor Guavio	Hydropower	10
Termozipa	Thermal	226
El Paso*	Solar	68

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

The situation caused by the El Niño phenomenon does not affect the declared capacity of the hydropower plants.

Central America

9 hydropower plants and 9 solar generation plants, located in Panama, Guatemala and Costa Rica:

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

1.2. Gas Sales

Gas sales (operation developed only in Colombia) between January and March 2024 were 15.2 Mm3, maintaining the presence in serving industrial customers, regulated market and NGV in the Atlantic Coast, Antioquia and Bogota.

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

1.3. Business Collaboration Contracts

The Group (through Enel Colombia S.A. E.S.P.) and Scotiabank Colpatria S.A. entered into an Open Book business collaboration agreement with the aim of providing financial products and services to

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

Notes to the Condensed Consolidated Interim Financial Statements

(In thousands of Colombian pesos)

users of public energy services in residential and commercial categories. This agreement has been in effect since November 1, 2019, with a termination date to be determined 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, from the Colombian Financial Superintendence, became effective, authorizing, in association with Scotiabank Colpatría S.A. and other shareholders, the establishment of Crédito Fácil Codensa S.A. Compañía de Financiamiento. The Company was registered with the Bogota Chamber of Commerce on March 31, 2021. This process has been notified to the Colombian Financial Superintendence.

On December 10, 2021, the first capitalization, corresponding to 50% of the total capital contribution agreed upon by the parties, was completed. Additionally, provisional certificates of shares have been issued, and the capital contribution has been registered in the share register book of NewCo, achieving the first closing stipulated in Section 3.03 “First Closing” of the Investment Framework Agreement.

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

A new agreement has been signed which is effective 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 of operating the “Crédito Fácil Codensa” business under a new commercial financing company considering the current unfavorable market conditions.

Enel Colombia S.A. ESP and Scotiabank Colpatría S.A. decided not to submit the application for authorization of operating permit of Crédito Fácil Codensa S.A Financing Company 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 for the creation of the financial entity. Therefore, the corresponding plan for the liquidation of the incorporated company was submitted to this Superintendence; as of March 31, 2024, it is in the respective liquidation process.

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

1.4. Legal and Regulatory Framework

Strategy and Regulatory Management

The regulatory strategy and management led by the Regulation, Institutional Relations, and Environment Management aim to define, represent, and promote the company’s position on

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

regulatory and environmental issues before Colombian, Panamanian, Costa Rican, and Guatemalan institutions and associations, both at the national and local levels.

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

Additionally, the department monitors and controls regulatory and normative updates issued by different authorities responsible for defining policies, regulations, surveillance, and control at the national, regional, and local levels. They share this information, identify potential impacts, and manage them with the business lines. It also monitor institutional developments that are related to and may have an impact on the operation of the businesses.

Regarding public consultation processes, they conduct regulatory impact assessments in coordination with the business lines and manage comments on regulatory proposals. This helps define the optimal local strategy by managing relationships with regulatory stakeholders in the country (authorities and affiliated organizations), sharing impacts, and making proposals that contribute to the sector's development 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 can be taken into account in the development of the business units.

Electric Power

In 1994, Colombia enacted the Public Utility Services Act (Act 142) and the Electricity Act (Act 143). These laws established the general criteria and policies governing the provision of public utility services in Colombia, as well as the procedures and mechanisms for their regulation, control, and oversight. The Electricity Act facilitated the constitutional approach, regulated the activities of electricity generation, transmission, distribution, and commercialization, created a market and competitive environment, strengthened the sector, and defined the state's intervention. There is free competition in the generation and commercialization of electricity businesses, while the transmission and distribution businesses are treated as monopolies.

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

Energy transactions in the electricity sector are based on the ability of commercial companies and large consumers to trade energy through bilateral contracts, Long-Term Contracting Auctions - SCLP and other trading mechanisms enabled within the framework of CREG Resolution 114 of 2018.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Additionally, sector agents can trade energy through a short-term market called energy exchange, which operates freely according to supply and demand conditions.

Furthermore, to promote system expansion and ensure energy supply availability, two mechanisms are in place: i) Firm Energy Obligation (OEF) auctions under the “Reliability Charge” scheme and ii) long-term contract auctions to promote Non-Conventional Renewable Energy Sources (NCRE).

Regarding OEF auctions, they are regulated through various resolutions by CREG, determining whether auctions are held for existing plants or future projects. For example, CREG Resolution 101-017 of 2022 allowed gas-fired power plants to participate in the auctions. CREG Resolution 101-004 of 2022 established the allocation of OEFs for the Reliability Charge for periods from December 1, 2023, to November 30, 2024, and December 1, 2024, to November 30, 2025. CREG Resolution 133 of 2021 proposed a competitive scheme for allocating Firm Energy Obligations to existing plants, which is still under discussion.

As for long-term contract auctions for NCRE, they are supported by Act 1715 of 2014, Decree 2469 of 2014, and Act 1955 of 2019. The latter, in Article 296, mandates that commercial agents acquire a minimum percentage of this type of energy (between 8% and 10%). The existing law was modernized through Act 2099 of 2021, which defines the legal framework for the development of non-conventional renewable energies and includes tax benefits as incentives, among other provisions.

The electricity generation activity is composed of companies that own power generation plants. Electricity generators sell their energy in the Wholesale Electricity Market (MEM) at prices determined through competitive processes in the case of charges applied to regulated users or through bilateral contracts with large customers known as non-regulated users.

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 regulated income for their services. Transmission revenues include a connection charge covering installation costs and a usage charge.

Distributors represent regional natural monopolies with regulated compensation by the CREG based on criteria of efficiency and service quality. 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 according to the Producer Price Index (PPI), in addition to other periodic updates specified in the regulation.

As of November 2021 and through CREG 148 of 2021, the connection and operation of solar photovoltaic and wind power plants in the SDL with net effective capacity or maximum declared power equal to or greater than 5 MW have been regulated.

The remuneration received by distributors includes remuneration for investments made that are duly approved by the regulator. In the case of the Distribution activity of Enel Colombia S.A. E.S.P., the last investment plan was approved by CREG Resolution 068 of June 2021.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

In December 2021, CREG issued CREG Resolution 215 of 2021, which modified the rate of return for the electricity distribution activity, approved in CREG Resolution 016 of 2018, to be 12.09% starting in 2022.

In February 2022, the CREG published Resolution 101 002 of 2022, which allows including in the tariffs the purchases made by traders in the authorized mechanisms as a result of the application of CREG Resolution 114 of 2018, for meeting the regulated demand. In the same month, the Commission published CREG Resolution 101 004, establishing the allocation of the Reliability Charge Firm Energy Obligations for existing plants for the periods 2023-2024, and 2024-2025.

In March 2022, the CREG published Resolution 101 001 of 2022 on the Implementation of the Advanced Metering Infrastructure - AMI. The published resolution is definitive and maintains the implementation of AMI under the responsibility of the RB, proposes the constitution of the Data Manager-GIDI, indicates that the Grid Operator must submit an AMI implementation plan based on a benefit-cost analysis, incorporates general guidelines for user empowerment, assigns up to 15% of the base cost of sale to the AMI project, not including meters, and sets out the development phases, including existing and new users. This resolution will be reviewed by the CREG in order to incorporate judgment C-186/22 of June 1, by which the Constitutional Court declared article 56 of Act 2099 of 2021, which did not allow transferring to users the costs related to the acquisition, installation, maintenance and repair of smart meters, to be unconstitutional.

In March 2022, the National Planning Department published CONPES 4075, "Energy Transition Policy", whose general objective is to propose the design and implementation of intersectoral strategies to improve the reliability of energy supply and promote the energy transition by promoting sustainable, efficient, technological, environmental and social growth. At the local level, the Mayor's Office of Bogota published CONPES 30, "Public Policy for Zero and Low Emission Motorized Mobility 2023-2040", and in September of the same year CONPES 31, "Public Policy for Climate Action 2023-2050", both with guidelines aimed at promoting energy transition policies in the city.

In April 2022, the Ministry of Mines and Energy published and launched the Offshore Wind Energy Roadmap, as a result of work between the Ministry and the World Bank. The roadmap indicated that the country has a developable potential of 50 GW, in 12,200 km² of identified areas on the coasts of Atlantico, Bolívar, Magdalena and La Guajira, from which 1 GW installed by 2030, 3 GW by 2040, and 9 GW by 2050 were proposed as goals, with an estimated investment of USD 27 billion required. In August 2022, the Ministry of Mines and Energy defined a competitive process for the granting of a temporary occupation permit over maritime areas for the development of offshore wind energy generation projects and called for the first round, and in October 2023 the Ministry considered modifications to this competitive process.

In August 2022, CREG issued Resolution 101-020 of 2022, introducing a new contracting mechanism for the Wholesale Energy Market to serve both regulated and non-regulated demand. This mechanism was presented by Derivex S.A. E.S.P. and the Central Counterparty Risk Chamber, allowing generators and traders to participate through a brokerage firm. Additionally, through Resolution 101 018 of 2022, the CREG established the Wholesale Energy Market Information System (SIMEM) to have a centralized information system for tracking market variables. SIMEM aims to unify and publish relevant information for decision-making among market participants and interested third parties.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

In the same month, through Resolution 101-024 of 2022, CREG defined procedures and adopted other provisions for conducting Reliability Charge auctions, which will be carried out starting from the regulation's effective date. The measure also established additional provisions for those responsible for assigning Firm Energy Obligations.

Through Resolution 101-025 of 2022, the CREG modified Resolution 075 of 2021, establishing measures that make the modification of the Start-Up Date (FPO) more flexible due to the agents' own reasons, when the projects have a considerable level of progress (over 60%). On the other hand, CREG Resolution 101 020 of 2023 also modified CREG Resolution 075 of 2021 considering for those projects that once the FPO has been reached have not exceeded 60% of progress, the possibility of losing the transportation capacity previously assigned.

Additionally, it's also worth mentioning the CREG Resolution 143 of 2021, published in August 2022, while a regulatory proposal at the end of 2022, it holds importance as it lays the foundation for the upcoming modernization of the Wholesale Energy Market.

In August 2022, MME Resolution No. 40283 of 2022, published guidelines to encourage and increase the incorporation of distributed energy resources into the Colombian electrical system. Distributed energy resources encompass Demand Response mechanisms, electric vehicles, Distributed Generation, Storage Systems, and self-generation.

In September 2022, as a result of a national controversy stemming from the energy tariffs paid by users in the country, the CREG issued Resolutions CREG 101-027, 101-028, 101-029, and 101-031. These resolutions contain measures aimed at: (i) mitigating the significant impact of inflation indexers on the transmission and distribution components of the energy tariff, (ii) optimizing costs for starting and stopping thermal power plants to reduce constraint costs, (iii) opening a voluntary mechanism for retailers serving end-users and generators to renegotiate prices, durations, and indexers of bilateral electricity contracts, and (iv) implementing a mechanism to allow retailers to defer payments they owe in the wholesale market to transmitters and network operators.

In October 2022, the Ministry of Mines and Energy published the Investment Plan for Colombia under the Renewable Energy Integration Program of the Climate Investment Funds (CIF-REI). The objective is to support the country's fair energy transition. The CIF-REI budget for Colombia will be up to USD 70 million in co-financing, expected to mobilize approximately USD 230 million from multilateral development banks, national development banks (Bancóldex and FDN), carbon finance markets, and the public and private sectors. This will provide favorable financing terms and non-reimbursable technical assistance.

In December 2022, through CREG Resolution 101 032 of 2022, CREG established criteria and conditions for conducting verifications of the application of service quality regulation in local distribution systems.

Also in December 2022, the Commission published the final CREG Resolution 101 035 of 2022, which amends CREG 101 010 of 2022, relating to the schedule for the allocation of transport capacity for Class 1 projects as per CREG Resolution 075 of 2021. Specifically, it pertains to the UPME's statement of the position assigned to each project in Rows 1 and 2, as well as the connection concepts for these projects. The date has been extended from December 30, 2022, to February 28,

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

2023. Additionally, the deadline for implementing the one-stop shop has been extended to June 30, 2023.

In December 2022, through Circular 123 of 2022, CREG published the Indicative Regulatory Agenda for the year 2023. The following key topics were highlighted in the Electricity sector: i) Review of rules for assigning Firm Energy Obligations (FEO) to existing plants; ii) Review of market prices; iii) Study: New marketing models (Energy communities, marginal producers, P2P, distributed energy resources, responsibilities); iv) Regulatory harmonization for the Colombia-Panama interconnection under CAN Decision 816. In the Natural Gas sector: i) Limits on non-regulated users, ii) Sale of regasification services. In the Overarching category: i) Indexer: Continuation of work with the Central Bank of Colombia and DANE (National Administrative Department of Statistics) to define an index that reflects the specifics of the sectors regulated by CREG. It's worth noting the definitive issuance of Advanced Metering Infrastructure (AMI) and the foundations for the methodology of the distribution activity, as well as the new remuneration methodology for the commercialization activity.

In December 2022, UPME (Unit for Mining and Energy Planning) published the regulatory agenda with a list of general normative projects to be issued during 2023. Key projects include: i) Declaration of an urgent project in the National Transmission System (NTS) and Regional Transmission System (RTS). ii) Determination of the influence areas of network operators (OR), exclusively for matters related to the connection of isolated users to their market, and the criteria for the inclusion and conceptualization of projects with logistical networks in the expansion plans of coverage of network operators (PECOR). iii) Rates for planning and advisory services for issuing opinions on connections in the SIN (National Interconnected System).

In December 2022, the tax reform was issued through Act 2277 of 2022, generating a surtax on hydropower plants of 3 p.p. for the years 2023 to 2026.

In February 2023, the CREG published Resolution 101 005 of 2023, by which it extended the period of application of the transitory measures to defer the payment obligations of traders before ASIC and LAC for four (4) months and up to 20%, recognizing the respective interests.

In the same month, through Resolution 101 034A of 2022, the CREG set the opportunity to carry out the auction for the allocation of firm energy obligations (OEF) of the reliability charge for the period between December 1, 2027 and November 30, 2028, and called the representatives of generation plants or units to participate in the auction for the allocation of OEF.

In March 2023, the Ministry of Mines and Energy published Resolution 4-0234 of 2023, by which it delegates functions to the ANH to advance the research processes that will contribute to the continuity of the design of the policy that allows the use of Non-Conventional Energy Sources and therefore in the design of the energy transformation policy.

Additionally, in March 2023, through Resolutions No 101-006/23 and No 101-007/23, the CREG issued the regulatory framework that aims to establish the methodology for calculating the firm energy for the reliability charge (ENFICC) of solar photovoltaic plants and wind power plants, as well as the information reporting requirements of these plants.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

In March 2023, the CREG, through Resolution No 101 008 of 2023, allowed public calls with the exclusive purpose of purchasing energy from Non-Conventional Renewable Energy Sources (FNCER), in order to comply with the obligation that between 8 and 10% of the energy purchases of the trading agents come from FNCER.

In March 2023, the CREG published Award 501 001 of 2023 regarding a conflict between Central Hidroeléctrica de Caldas S.A. E.S.P. - CHEC - and Ingenio Risaralda about the interpretation of the electrical network connection contract, specifically concerning the energy transportation charge. When the self-generator/cogenerator has equipment or a device controlling voltage levels and the operating energy company has not specified how to configure the device, it is understood that there was coordination between the company and the self-generator user, and the exemption from reactive energy payment will apply.

In April 2023, the Communications Regulation Commission (CRC), through Resolution 7120 of 2023, definitively published the new regulations on sharing electrical infrastructure and other sectors for the installation and expansion of telecommunications networks.

In May 2023, the CREG issued Resolution 101 014 of 2023, extending the deadlines for pending activities in the auction process for allocating firm energy obligations for reliability charges for the period from December 1, 2027, to November 30, 2028, as convened by CREG Resolution 101 034A of 2022. In August, it again extended the deadlines for pending activities through CREG Resolution 101 021, aiming to conduct the managed allocation process of OEF to existing plants for the periods 2025 – 2026 and 2026 – 2027 before holding the auction.

In the same month, the CREG published CREG Resolution 101 015 of 2023, extending the period for applying transitional measures to defer payment obligations of traders to generators, transmitters, and distributors. This resolution creates a third tranche, covering the months from May to August 2023, allowing marketing agents serving regulated demand to defer payment of their billed obligations to ASIC and LAC for 18 months starting in September 2023. The applicable interest rate will be the preferential interest rate for commercial credit placement. In September 2023, through CREG Resolution 101 023 of 2023, the deferral was again extended for the same four (4) months, creating the fourth tranche, covering the months from September to December 2023.

In May 2023, the Energy and Gas Regulatory Commission (CREG) published CREG Resolution 101 016 of 2023, aimed at adopting transitional measures on hedging mechanisms for wholesale energy market (MEM) transactions.

The National Development Plan 2022-2026 was issued on May 19, 2023 (Act 2294), with overarching provisions for the entire sector chain. Regarding generation, notable changes include the modification of transfers to be borne by FNCER projects (6% for new plants and 4% for plants in operation) and the elimination of the VAT exemption for solar panels. In distribution, notable provisions include the possibility of flexibly adjusting the investment plan and expediting licenses for infrastructure projects, promoting electric mobility while also introducing some disincentives, remuneration for the use of infrastructure by telecommunications providers, promotion of self-generation in public administration buildings, and normalization of networks in informal settlements. On environmental matters, the plan emphasizes guidelines for territorial planning, the creation of territorial water councils, and prioritizing dialogue and agreement with rural populations. Finally, the company responsible for the national interconnection service (transmission) was authorized to

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

participate in generation, commercialization, and distribution activities of electricity, and some articles were included to promote and finance projects related to the energy transition.

In June 2023, the Ministry of Mines and Energy published Decree 0929, which modifies and adds to Decree 1073 of 2015, the unique regulatory decree of the administrative sector of mines and energy, establishing policies and guidelines to promote the efficiency and competitiveness of the electric power service. In this decree, the ministry defines policies for the CREG and the national operation council to regulate topics such as: promoting citizen participation, last-resort provider (PUI), demand participation in the wholesale market, remuneration for energy surpluses in schemes using FNCER, exemption from reactive energy charges for small-scale self-generators using FNCER, energy purchasing mechanisms for the regulated market, and short-term valuation of generation resources.

Also in June, the CREG announced the approval of operational, commercial, and regional coordinator regulations that will govern the functioning of the new Andean Regional Short-Term Electricity Market (MAERCP), which includes coordinated international electricity transactions between Colombia, Ecuador, and Peru. These transactions are expected to extend to Bolivia and Chile in the future within the framework of the Andean Electrical Interconnection System (SINEA) initiative.

In the same month, the CREG issued Resolution 101 017 of 2023, which aims to modify the 2023 transport allocation schedule to give the capacity allocation manager additional time to complete ongoing tasks, review and adjust, if necessary, the indicated issues regarding the procedure, and prepare the required activities for the next capacity allocation process.

In July 2023, the CREG issued Resolution 101 018 of 2023, defining a scheme to monitor market power exercise in the offer prices presented in the energy exchange.

In August 2023, the MME released for comments the documents of the Fair Energy Transition Roadmap (TEJ), which include the results of national dialogues held between September 2022 and April 2023, a baseline diagnosis for the TEJ, national scenarios, and recommendations for enabling public policy, subnational energy potential, and decarbonization opportunities in final uses.

In August 2023, the national government issued Decree 1276 of 2023, within the framework of the economic, social, and ecological emergency in the department of La Guajira. The decree establishes that transfers for energy generation, initially intended for the municipalities and districts in the project's area of influence, may be allocated to other municipalities and districts in the department of La Guajira; sets a specific destination for these transfers for projects related to the Energy Transition; authorizes the CREG to create a special and differential transitional tariff regime for the department of La Guajira; and establishes a contribution of 1,000 COP per bill that all users in strata 4, 5, and 6 must pay, and 5,000 COP for industrial and commercial users.

In September 2023, the CREG published Resolution 101 024 of 2023, extending the scope and validity of the temporary reference price for calculating guarantees covering wholesale energy market transactions, established in Resolution 101 016 of 2023, until April 30, 2024.

At the level of reforms that the national government has proposed for various sectors, a bill is being structured to reform the public services sector through changes to Laws 142 and 143 of 1994.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

According to government statements, the purpose of the reform is to put the user, rather than the companies, at the center of the system, with a focus on public electricity service and tariff reduction. Since September, nationwide “Energy and Public Services User Hearings” have been held to identify flaws in Laws 142 and 143 and to develop citizen proposals to be incorporated into the reform. The bill is expected to be submitted to the Congress of the Republic during the first half of 2024.

Within the framework of the constitutional review that was conducted on Legislative Decree 1085 of 2023, which declared a state of economic, social, and ecological emergency in the Department of La Guajira, the Constitutional Court, through Ruling C-383/23, declared the aforementioned Decree unconstitutional, granting only deferred effects for one year regarding the threat of worsening the humanitarian crisis due to reduced water availability. Similarly, the Constitutional Court, through Ruling C-463/23, declared the legislative decree 1276 of 2023, which provided measures for energy transition in the department of La Guajira, unconstitutional as a consequence.

Among the measures taken by the National Government to mitigate the impacts of the tariff crisis on the cash flows of energy trading companies, the Ministry of Finance and Public Credit issued Decrees 1637 and 1638 of 2023, creating two lines of credit managed by Findeter to support the liquidity needs of the electricity sector.

In October 2023, the Ministry of Mines and Energy issued Resolution 40611 of 2023, suspending supply limitation programs for distributors and traders serving end-users with accumulated balances due to the tariff option exceeding the average monthly payments to ASIC and LAC for the last twelve months, subject to filing a credit application with Findeter. The measures were in effect for one month, extendable for an additional month, but will cease to apply to agents when they receive disbursements or are denied access to the credit lines created by Decrees 1637 and 1638 of 2023.

In the same month, the Ministry of Mines and Energy also issued Resolution 40619, defining that during the El Niño phenomenon, only energy generated by thermal plants operating with liquid fuels that are not required in the dispatch to meet domestic demand will be exported. The measure will be in effect until April 30, 2024, and may be repealed or extended depending on the evolution of hydroelectric supply. This resolution was later modified by Resolution 40718 of 2023, allowing exports to be made by all thermal plants not included in the central dispatch, regardless of the fuel they use to generate.

In October, the Energy and Gas Regulatory Commission (CREG), through CREG Resolution 105-003 of 2023, published the Internal Regulations of the Commission, following the discussion of a proposed regulation, which was put to consideration of agents through CREG Resolution 705-003 of 2023. The following aspects stand out: (i) The number of Commission members is reduced from 8 to 6 members, re-electable once, (ii) an annual calendar of CREG Sessions will be approved, (iii) The Commission's quorum is reduced from 7 to 5 members to hold sessions, of which 4 experts must vote, (iv) the quorum of the experts committee is reduced from 5 to 4, one of them must be the Executive Director, (v) regarding the Commission's decisions, the MME may make formal corrections or clarification requests before signing.

In October 2023, the Accidental Commission on Non-Conventional Renewable Energies was created and installed in the House of Representatives. This commission was formed to promote current and future FNCER projects in the country through dialogues with the private sector and legislative projects and initiatives. The commission began sessions in 2024.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

In November 2023, in compliance with the mandate established in the National Development Plan Act 2022-2026, the Communications Regulation Commission (CRC) issued Resolution CRC 7242 of 2023, establishing a cap on the annual increase in tariffs that telecommunications operators pay for using the infrastructure of electricity and telecommunications companies in areas of difficult access and with vulnerable populations.

In November 2023, through CREG Resolution 105-004 of 2023, the expert commissioner of the commission was appointed to serve as Executive Director of the Energy and Gas Regulatory Commission for a one-year term.

In the same month, CREG issued Resolution 101-025 of 2023, establishing the opportunity to assign the firm energy obligations of the Reliability Charge for the periods from December 1, 2025, to November 30, 2026, and December 1, 2026, to November 30, 2027. This measure clears the regulatory signal landscape for the Reliability Charge (CxC) scheme until the 2027-2028 period, considering the call for CxC auctions within the framework of CREG Resolution 101-024/2022.

Also in November, CREG issued Resolution 101-027 of 2023. Through this administrative act, CREG modified the procedure for defining the reservoir reference path. This procedure was defined as part of the "Statute for Risk of Shortage Situations in the Wholesale Energy Market" (R-CREG 026 of 2014). The Commission motivated this modification by observing that market prices do not react to the confirmation or real expectation of a critical condition for the system, and as a result, the use of energy resources is not rationalized, or the reliability charge assurance schemes cannot be utilized, which according to CREG indicates a market externality with potential implications for the adequate provision of electric power service and the overall economic activity of the country.

In November 2023, CREG also issued Resolution No. 101-022. Following the efforts made by Enel directly, as well as together with some companies and associations, the Commission decided to definitively publish changes to the way guarantees provided by users of STN expansion projects are adjusted annually when the commissioning date (FPO) of STN projects executed through calls is postponed.

In December 2023, the General Budget Act of the Nation was issued, which included an amount of 5.5 trillion pesos for electricity subsidies and provisions for marketing and distribution companies to obtain loans with or without subsidized rates with FINDETER (Territorial Development Finance) to improve cash flow due to accumulated balances from the tariff option.

In the same month, within the framework of the United Nations Climate Change Conference COP28, the Minister of Mines and Energy announced the publication of the terms and conditions for the first offshore wind auction. The document was published by the auction administrator, which is the National Hydrocarbons Agency (ANH).

In December 2023, CREG issued CREG Resolution 101-028 of 2023, which modifies CREG Resolution 119 of 2007. This new resolution establishes an alternative for the recovery of tariff option balances, including a new variable called COT (cost associated with the recovery of the tariff option balance of the corresponding trader) in the C component of the tariff formula. The application of these

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

provisions is voluntary for traders who decide to adopt the measures, subject to prior notice to CREG and SSPD.

In December 2023, CREG issued CREG Resolution 101-029 of 2023, establishing the recognized interest rate for calculating the accumulated balance of the tariff option. It is defined as the weighted monthly rate of the credits obtained by the trader and also defines the monthly variation percentage PV, which will have a minimum value of 0.6%.

In December 2023, the executive director of the Energy and Gas Regulatory Commission informed users, providers of household public services for electricity, combustible gas, and liquid fuel public services, related institutions, and other interested parties of the 2024 Indicative Regulatory Agenda. This agenda will address issues related to generation and the wholesale market, distribution and commercialization activities of energy and natural gas, and the creation of new activities in the service provision chain.

In December 2023, the Ministry of Mines and Energy issued Decree 2236 of 2023 to partially regulate Article 235 of Act 2294 of 2023 of the National Development Plan 2022-2026, related to Energy Communities within the framework of the Just Energy Transition in Colombia. The Decree creates the activity of collective self-generation (AGRC) and the collective self-generator (AC). The objectives of energy communities include increasing energy service coverage, improving energy efficiency, decentralizing generation, storage, and consumption of energy, decarbonizing the economy using FNCER, developing the local and territorial economy, offering affordable economic conditions for energy services to communities, and generating, commercializing, and efficiently using energy from Non-Conventional Renewable Energy Sources and community-distributed energy resources.

It also establishes the possibility of association of energy communities and the alliance of energy communities and associations of energy communities with third parties from the public, private, and/or popular sectors.

In December 2023, the CRC published the regulatory agenda for the 2024-2025 period for the knowledge of the sector and interested parties. Among the topics of interest, the CRC plans to carry out, in the second quarter of 2024, with the aim of delivering the first results of these analyses in the fourth quarter of the same year, to publish a trend study to promote the deployment of mobile infrastructure that identifies and analyzes both the active infrastructure sharing schemes currently used and the applicable regulation trends for this type of infrastructure sharing.

Through Decree 2335 of 2023, the Ministry of Mines and Energy of Colombia (MME) aimed to regulate Article 235 of Act 2294 of 2023 regarding the development of White Hydrogen projects within the framework of the Just Energy Transition in Colombia. The MME is the entity that will determine the guidelines, conditions, and technical requirements that projects must meet to conduct studies on the evaluation of White Hydrogen and other associated gases or substances, as well as their subsequent exploration and exploitation. The decree sets rules on the exclusivity of the developer who has obtained MME authorization to conduct White Hydrogen evaluation studies, and it also establishes environmental, co-production, and coexistence considerations for White Hydrogen projects.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

In January 2024, the Energy and Gas Regulatory Commission (CREG) issued Resolution 101-036 of 2024, which allows the direct contracting of energy to protect regulated users from high energy prices in the energy market during the El Niño phenomenon.

The resolution creates a contract modality called "Contract Pay What is Contracted Conditioned to Uncommitted Ideal Generation (PCG)", which can be signed bilaterally until March 1, 2024, and will have a maximum duration until February 28, 2026. The maximum quantities to be contracted will be included in the own purchase limit of CREG Resolution 130 of 2019, which is not flexible, and the resulting contract prices can be transferred to the tariff of regulated users within annual limits.

In the same month, along with the aforementioned regulation, CREG issued Resolution 101-034 of 2024, "Establishing Temporary Provisions for the Delivery of Energy Generation Surpluses to the National Interconnected System (SIN)". This definitive regulation, which has a transitory duration of 6 months, aims to facilitate the delivery of generation surpluses to the SIN during the El Niño phenomenon by temporarily relaxing the regulatory requirements for this delivery. This applies to small plants, self-generators, and cogenerators with a capacity greater than 1 MW.

In the same month, CREG issued Resolution 101-035 of 2024, in compliance with Article 5 of Decree 0929 of 2023, which relaxes the requirements of the capacitive power factor that user installations must meet according to the voltage level to which they are connected. This means that the reactive energy charged to users would decrease proportionally according to the new power factor limits and their consumption.

In the same month, CREG issued Circulars 001 and 003 of 2024, in compliance with numeral 5.2.3.2.1 of the general annex of CREG Resolution 015 of 2018, which publish the service quality targets in the SDL established for each Network Operator for the year 2024. These targets will be considered for the application of the average quality incentive scheme established in the regulation.

In the same month, CREG issued Resolution 105-007 of 2024, which temporarily modifies Articles 37 and 38 of CREG Resolution 108 of 1997, with the aim of setting criteria to determine and investigate significant consumption deviations. 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 the average consumption of the last six (6) months, and when it is below the lower limit, the company will charge the user 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 FPO change requests and guarantees for generation, cogeneration, and self-generation projects framed in the process of allocating transport capacity, (ii) modifying the guarantees associated with projects from long-term contracting auctions, (iii) giving agents freedom to modify energy supply contracts signed in the 2019 and 2021 auctions, and (iv) expanding the definition of energy storage established in Resolution 40156 of 2022 of the MME.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Environmental Aspects

In environmental matters, Act 99 of 1993 provides the structure and guidelines for environmental policy in Colombia, bringing together elements from the Rio Declaration. It established the Ministry of Environment and 16 Autonomous Regional Corporations, restructuring the existing 18, modified legislation on environmental permits, retributive fees, water usage fees, allocation of financial resources for environmental management, and penalties for environmental law violations.

It also established the National Environmental System (Sistema Nacional Ambiental - SINA), which is the set of rules, resources, programs, and institutions that enable the execution of the general environmental principles contained in the Law.

In addition, through Decree 1076 of May 26, 2015, a compilation of environmental regulations issued by the National Government was carried out. Specifically, all existing regulatory decrees that develop environmental laws and aim to avoid regulatory dispersion were included. 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 contains regulations for the use, management, and conservation of natural resources, as well as financial, economic, and tax instruments and a sanctioning regime.

Through Act 1819 of 2016, a tax reform was introduced, reducing income tax to promote non-conventional sources of energy and exempting VAT on equipment, technologies, and services that offer environmental benefits. It also introduced a carbon tax on all fossil fuels used for energy purposes and defined guidelines for not incurring the tax for users who certify themselves as carbon-neutral, which was subsequently regulated by Decree 926 of 2017.

Based on the provisions of Article 174 of Act 1955 of 2019 (National Development Plan) and Article 130 of Decree 2106 of November 22, 2019, those interested in accessing tax incentives established in Act 1715 of 2014, associated with VAT and special income tax deductions for investments in non-conventional renewable energy sources (NCRE) and energy efficiency (EE) projects, no longer need to obtain the environmental certification issued by the National Environmental Licensing Authority. This is because only the certification issued by the Mining and Energy Planning Unit (UPME) is required to access the mentioned incentives.

Additionally, the Ministry of Environment and Sustainable Development (MADS) published Resolution 1312 on August 11, 2016, which adopts the terms of reference for the preparation of the Environmental Impact Assessment (EIA) required for the environmental license process for projects using continental wind energy. Furthermore, Resolution 1670 of August 15, 2017, was adopted, which contains terms of reference for the preparation of the EIA required for the environmental license process for projects using solar photovoltaic energy.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Understanding the normal adjustments made in the development of electrical projects, the Ministry of Environment and Sustainable Development (MADS) issued Resolution 0859 of 2022. This resolution establishes a list of minor changes or normal adjustments for projects involving dams, reservoirs, transfers, or dams, as well as projects in the electrical energy sector that have environmental licenses.

Taking into account the current regulatory gap regarding sediment management, the Ministry of Environment and Sustainable Development published general guidelines for sediment management at the watershed level as part of Integrated Water Resource Management.

Additionally, through Decree 2462 of December 28, 2018, this Ministry established that only projects for the exploration and use of alternative energy sources from biomass for power generation with an installed capacity exceeding 10 MW (excluding solar, wind, geothermal, and tidal energy sources) would require an Environmental Alternatives Diagnosis (Diagnóstico Ambiental de Alternativas - DAA).

By Act 2099 of July 10, 2021, the Ministry of Environment was tasked with determining the environmental parameters that projects developed with geothermal energy must comply with. The law also prioritized environmental licensing and its modifications for projects with an entry into operation date of less than 2 years. It stipulated that assets connected to the National Interconnected System (SIN) from electricity generation projects that choose to share these assets under the terms defined by CREG regulation would not require a DAA. Furthermore, the law introduced the Clean Production Seal, to be awarded to those using exclusively non-conventional renewable energy sources in production processes and investing in improving energy efficiency. This seal was to be regulated by the Ministry of Mines and Energy (MME). In this context, the Ministry of Environment issued Resolution 1060 of 2021, establishing the Terms of Reference for the preparation of the Environmental Impact Assessment (EIA) for environmental license processing for projects using biomass for energy generation.

On the other hand, UPME (Mining and Energy Planning Unit) through Resolution 703 of 2018 established the procedure and requirements for obtaining certification that validates projects as Non-Conventional Renewable Energy Sources (NCRE) to benefit from VAT exclusion and tariff exemption as per articles 12 and 13 of Act 1715 of 2014.

The Ministry of Mines and Energy issued Decree 421 on April 22, 2021, which added to Decree 1073 of 2015, the Single Regulatory Decree for the Administrative Sector of Mines and Energy, provisions related to transfers from the electricity sector to municipalities and districts benefiting from NCRE projects. Additionally, the Ministry of Environment and Sustainable Development (MADS) issued Decree 644 on June 16, 2021, regarding the financing and allocation of resources for the integrated management of paramos (high-altitude wetland ecosystems) in Colombia through transfers from the electricity sector. For hydropower plants, whose allocation was 6% (3% for municipalities and 3% for corporations), it was established that the 3% for corporations should be distributed between corporations and National Natural Parks in the jurisdiction of the project.

In this context, the MME issued Decrees 1302 and 1475 of 2022, which regulate transfers from the electricity sector to indigenous communities and Afro-Colombian, Black, Raizal, and Palenquera communities.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

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

Act 2169 sets a goal for actions to be completed by 2030, including ending deforestation, reducing black carbon emissions by 40%, reaffirming the target of reducing greenhouse gas emissions by 51%, and/or achieving carbon neutrality by 2050.

For 2023, the Special Administrative Unit National Directorate of Taxes and Customs (DIAN) issued Resolution 000012, "Adjusting the Rates of the National Tax on Gasoline and Diesel and the Carbon Tax." It's crucial to consider that, in Article 1, "Tax Base and Rate of the National Tax on Gasoline and Diesel," the percentages for ACPM (Auto Diesel) - biofuel blends for use in diesel engines remain unchanged. However, the rate at which they are assessed changes compared to Resolution 19 of 2022. Additionally, Article 2, "Tax Base and Rate of the National Carbon Tax," includes solid coal in the tax.

In pursuit of Climate Change Management, it's important to highlight that in June 2023, the Cundinamarca Departmental Assembly issued Ordinance 0112/2023, "Adopting the Public Policy for Comprehensive Climate Change Management for the Cundinamarca Department 2023-2050, and other provisions." This aims to coordinate strategies permanently with the National Climate Change System (SISCLIMA) for the implementation and monitoring of public policy through the Intersectoral Climate Change Commission (CICC) and at the territorial level under the guidance of the Central East Andean Regional Node.

In addition, the Ministry of Mines and Energy published two sectoral climate change documents: "Guidelines for the formulation of Comprehensive Climate Change Management Plans for the mining sector (PIGCCe)" and the "Guide for the identification, analysis, and evaluation of disaster risks in the mining energy sector - Practical implementation." These documents aim to guide the sector in establishing Climate Change Management Plans.

At the District level, various climate change regulations were structured and published in 2023. Notable among these is the Public Policy Document on Climate Action 2023-2050 (Conpes) with its respective Action Plan, as well as Resolution 1545 of 2023, which establishes vehicle labeling.

Furthermore, the National Development Plan 2022-2026 was enacted into law on May 19, 2023 (Act 2294). Article 32 amends Article 10 of Act 388 of 1997, modifying the determinants of territorial planning and their order of precedence. It establishes that at Level 1, the most important level, the determinants related to conservation, environmental protection, ecosystems, the water cycle, natural resources, disaster threat and risk prevention, climate change management, and food sovereignty take precedence.

The President of the Republic ratified Act 2273 of 2022, approving 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.

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

Notes to the Condensed Consolidated Interim Financial Statements

(In thousands of Colombian pesos)

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

Additionally, as part of Colombia's commitments to the OECD, the Ministry of Environment and Sustainable Development issued Resolution 0839 of 2023, which establishes the Emissions and Pollutant Transfer Register (RETC), where different sectors must report information related to their environmental performance, and this information will be public.

Natural Gas

Regulation in the natural gas sector is aimed at fulfilling the objectives defined in Act 142 of 1994: i) ensuring service quality to improve the quality of life for users, ii) continuously expanding coverage, iii) providing continuous and uninterrupted service, iv) ensuring efficiency in service provision, and v) promoting competition and preventing the abusive use of dominant positions.

Since the issuance of Decree 2100 in 2011, regulations have been enacted, specifically oriented toward ensuring and guaranteeing the supply, reliability, and continuity of service in the natural gas sector. In this regard, regulatory instruments have been defined to incentivize imports and increased gas production, standardize contractual modalities to ensure the essential firm demand is met, define negotiation mechanisms that promote competition and efficient price setting, and establish and consolidate a market manager to have timely access to operational and commercial information in the sector.

All of this is realized by the Energy and Gas Regulation Commission (CREG) through the issuance of Resolution 089 in 2013. This resolution regulates commercial aspects of the wholesale natural gas market, which is part of the natural gas operating regulations. Additionally, according to studies conducted by CREG and considering the concentration of the natural gas market, this resolution is necessary to promote competition among market participants by designing mechanisms that foster greater transparency and liquidity in the market. It also identifies the need to promote more efficient use of the supply and gas transportation infrastructure.

Furthermore, based on the analysis, monitoring of transactions, and the outcome of negotiations in the natural gas market, in August 2017, CREG, through Resolution 114, made adjustments to various aspects related to the commercialization of the wholesale natural gas market and compiled CREG Resolution 089 from 2013 with all its adjustments and modifications.

CREG continues its evaluation and strives to make adjustments to the natural gas market. As a result of the consultation process, analysis, and feedback from stakeholders, on February 20, 2019, CREG issued Resolution 021 of 2019, which modifies Resolution 114 of 2017. Key adjustments highlighted in this resolution include flexibility in the duration, start date, and end date of firm bilateral contracts in the secondary market. It also introduces a contract with interruptions for bilateral negotiations in the secondary market, includes the contract of transportation with conditional firmness in the

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

secondary market, and offers flexibility in the start date of long-term contracts negotiated bilaterally in the primary market. Additionally, it incorporates contracts for supply with conditional firmness and the option to purchase gas in the primary gas supply market.

Moreover, the Commission has issued Resolution 068 of 2020, through which additional transactional information to be declared by participants in the wholesale natural gas market is established, as outlined in Annex 2 of CREG Resolution 114 from 2017. This includes a) the agreed currency for payment in contracts, and b) the exchange rate agreed upon in the contract for the conversion of dollars to Colombian pesos for settlement and billing purposes.

Through CREG Resolution 135 dated July 3, 2020, the Commission officially designates the Colombian Stock Exchange as the Manager of the natural gas market for a period of five (5) years, commencing on January (6), 2021.

In October 2020, the Ministry of Mines and Energy issued Resolution 40304, which adopted the natural gas supply plan and other provisions. The significant works considered in this plan include: the Pacific regasification plant, a gas pipeline between Yumbo and Buenaventura, 3 bidirectional transportation infrastructure projects, interconnection of the markets on the Atlantic Coast and in the central part of the country, and 2 reinforcements for the Valle de Cauca and Tolima Grande.

In November, the Commission published Resolution 185 of 2020, which established provisions on the commercialization of transportation capacity in the wholesale natural gas market. This regulation reflects greater transparency in allocation mechanisms, streamlines capacity allocation when requests exceed the available system capacity, sets mechanisms for assigning capacity from the supply plan projects, improves the use-it-or-sell-it processes for long and short-term transportation capacity, and incentivizes the efficient allocation of transportation capacity among market participants.

In the same month, the Commission issued CREG Resolution 186 of 2020, which regulates commercial aspects of supply in the wholesale (primary and secondary) natural gas market. This regulation compiles modifications made to CREG Resolution 114 of 2017 up to that date (Resolutions CREG 140 and 153 of 2017, 008 of 2018, and 021 of 2019).

In December 2020, the Superintendence of Public Services published Resolution 20201000057975, which defines the assimilation of new activities into the chain of providing the fuel gas service, establishes information reporting criteria for these agents, and issues other provisions. Its effects will be as established in Article 17 of Act 1955 of 2019, for the exercise of inspection, supervision, and control functions, and for compliance with regulation. It assimilates the Regasification activity into the Transportation activity, complementary to the public utility service of fuel gas, and assimilates the activity of Imported Gas Commercialization into the Commercialization activity, complementary to the public utility service of fuel gas.

In January 2021, CREG Resolution 001 was published, which regulates the mechanism for allocating natural gas transportation capacity when contractual congestion occurs in a standard quarter in the primary market, as provided for in CREG Resolution 185 of 2020.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

On May 31, 2021, the Ministry of Mines and Energy issued Resolution 00014, in which it published information related to the Declaration of Natural Gas Production for the period 2021-2030, certified by natural gas Producers and Producer-Traders, analyzed, adjusted, and consolidated by the Ministry of Mines and Energy through the System for Capturing and Consolidating the Declaration of Natural Gas Production (SDG). Key highlights include:

- Forecasted natural gas production declared for 184 fields.
- Total Available Production for Sale (PTDV) declared for 85 fields (46% of the fields that submitted production declarations). Of these, 21 are located on the coast, and 64 are located inland.
- Declaration of 50 Gbtud as Available Imported Quantities for Sale (CIDV) by Calamarí LNG.

On August 4, 2021, Act 2128 was enacted, “Promoting the Supply, Continuity, Reliability, and Coverage of Fuel Gas in the Country.” This new law aims to encourage the supply of fuel gas in the country and expand its use to generate positive impacts on the environment, quality of life, and public health. It also addresses access to public services, as established in Act 1955 of 2019.

On August 30, 2021, the Ministry of Mines and Energy, through Resolution 40286, established conditions under which the Ministry may authorize the withdrawal of projects from the Natural Gas Supply Plan executed through selection processes if situations arise due to irresistible and unforeseeable events beyond the control of the awardee that prevent project execution, provided they are duly verifiable.

In September, the CREG published Resolutions 127 and 128, which make adjustments to some aspects contained in CREG Resolution 107 of 2017 and CREG Resolution 152 of 2017. These adjustments are made in accordance with the characteristics of the projects included by the Ministry of Mines and Energy in the Natural Gas Supply Plan and the introduction of mechanisms that incentivize compliance with anticipated start of operation dates.

On October 7, 2021, the UPME published Resolution No. 000330 of 2021, defining 6 IPAT projects as part of the Natural Gas Supply Plan that could be executed initially by the incumbent transporter. The projects defined were:

1. Transportation capacity in the Mariquita – Gualanday section.
2. Bidirectionality Barranca – Ballena.
3. Bidirectionality Barranquilla – Ballena.
4. Interconnection Barranquilla - Ballena with Ballena – Barrancabermeja.
5. Expansion of transportation capacity in the Jamundí - Valle del Cauca branch.
6. Bidirectionality Yumbo - Mariquita.

On October 22, 2021, the UPME published Circular Letter No. 059 of 2021, which marked the closing of the process for the selection of the investor in Public Call UPME GN No. 01-2020 (Pacific Regasification Plant).

On November 22, 2021, the CREG published CREG Resolution 175 of 2021, which establishes general criteria for the remuneration of the natural gas transportation service and the general tariff scheme for the National Gas Transportation System, among other provisions related to natural gas transportation.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

The Ministry of Mines and Energy published three resolutions between October 21, 2021, and December 28, 2021: Resolution 00763, Resolution 01124, and Resolution 01446 of 2021. These resolutions resulted in modifications to the Declaration of Natural Gas Production for the period 2021-2030, changing the Committed Production (PC) and Total Available Production for Sale (PTDV) for fields such as Bullerengue, Chuchupa, Ballena, Nutria, Llanito, Provincia, Bonanza, Corazón, Corazón West, La Cira Infantas, La Salina, Lisama, Pauto Sur, Payoa, Providencia, Tesoro, and Yariguí-Cantagallo.

On January 28, 2022, CREG Resolution 227 of 2021 was published. This resolution corresponds to the General Marketing Tariff Formula for Natural Gas, where provisions regarding prices and quantities transferable to the Regulated Essential Demand are established. It defines substitutions, eliminations, and inclusions within the tariff formula and provides guidelines regarding contracting in the primary and secondary markets for agents serving Essential Demand (Decree 2100 of 2011).

In February 2022, Resolutions CREG 702-001 of 2022 and 102 001 of 2022 were published, making adjustments to Resolution 175 of 2021. These modifications relate to changes in the dates for providing information by transporters within the process of requesting charges following the implementation of Resolution 175 of 2021.

On March 28, 2022, the Ministry of Mines and Energy published Resolution 0354 of 2022. This resolution introduced modifications to the Declaration of Natural Gas Production for the period 2021-2030. It changed the Committed Production (PC) and Total Available Production for Sale (PTDV) for fields such as Bullerengue, Chuchupa, Ballena, Nutria, Llanito, Provincia, Bonanza, Corazón, Corazón West, La Cira Infantas, La Salina, Lisama, Pauto Sur, Payoa, Providencia, Tesoro, and Yariguí-Cantagallo.

On March 29, 2022, CREG Resolution 226 of 2021 was published. This resolution corresponds to a modification of Resolution 186 of 2020, which consolidated the wholesale marketing regulations for the supply of natural gas. CREG Resolution 226 of 2021 added provisions related to prioritizing supply for essential demand with the introduction of the “MADE” mechanism (Essential Demand Assurance Mechanism). It modified the allocation of Total Available Production for Sale (PTDV) in the primary market, made changes to available contracts, defined new tasks for the Gas Market Manager, and conditioned the marketing of interruptible contracts in the primary and secondary markets.

On April 28, 2022, the CREG published the draft resolution 702002 of 2022: “Defining the Conditions for the Classification of Non-regulated Users of the Natural Gas Residential Service by Networks.” The draft resolution aimed to propose modifications and expansions of the conditions for the classification of non-regulated users (UNR) of the residential natural gas service by networks. It established new obligations for traders serving UNR users and outlined the conditions, periods, and reasons for which a user can choose this status or be classified as such.

In August 2022, the CREG published Resolution 102 009 of 2022, which established specific procedures to be applied in the execution of the selection process for the Pacific gas import infrastructure included in the transitional natural gas supply plan adopted by the Ministry of Mines and Energy through Resolution 40006 of 2017.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

In October 2022, the CREG published CREG Resolution 102 011 of 2022. The purpose of this project is to add an exempting event to Resolutions 185 of 2020 (Wholesale Gas Transport Market) and 186 of 2020 (Wholesale Gas Supply Market). This addition would allow for the inclusion of a fifth exempting event of responsibility for reasons to suspend both gas supply and gas transport contracts. In this case, a cross event could be invoked. For instance, in a transport contract, an exempting event could be invoked by claiming a scheduled maintenance or repair in the supply, and vice versa, an exempting event could be invoked in a supply contract by claiming scheduled maintenance or repair in transport.

On December 13, 2022, the Ministry of Mines and Energy presented a report titled “Balance of Hydrocarbon Contracts for a Just Energy Transition.” In this document, the Ministry of Mines and Energy, with the support of the National Hydrocarbons Agency, updated its production and reserve projections for the next two decades. The report presents scenarios where the gas deficit is no longer expected to occur by the end of this decade but is projected to shift to 2040 to 2045 under the premise of not incorporating new exploration.

On January 19, 2023, the CREG published draft Resolution 702-009. With this project, the Commission intends to modify CREG Resolution 175 of 2021 (Natural Gas Transport Charges) based on Article 126 of Act 142 of 1994. The modification request has been motivated by input from one of the two largest transporters in the country. In this project, the CREG proposes an additional recognition in the Administration, Operation, and Maintenance (AOM) expense component of the transport charge by including two new components: a component for recognizing financial coverages for a period of 5 years called CUSD, and a component for recognizing assets that have reached their normative useful life (VUN) also for a period of 5 years at a remuneration rate of 10.94%, called RUVN.

In May 2023, the National Hydrocarbons Agency (ANH) published its periodic report on Oil and Gas Resources and Reserves. This report consolidates the reports from companies with Production and Exploration contracts in the country. Proven oil reserves increased from 2.039 million barrels reported in 2021 to 2.074 million barrels in 2022 (+1.71%). The Proven Reserves/Production (R/P) ratio was 7.5 years in 2022, compared to 7.6 years in 2021. Regarding natural gas, by the end of 2022, proven reserves were at 2.82 trillion cubic feet (Tcf), whereas in 2021, they stood at 3.163 Tcf, indicating a reduction of 10.87%. Commercialized gas production was 0.39 Tcf, resulting in a Proven Reserves/Production (R/P) ratio of 7.2 years, compared to an 8-year R/P ratio in 2021.

The Ministry of Mines and Energy, in a joint statement with ANH (National Hydrocarbons Agency) accompanying the public release of the report, highlighted that in terms of contingent resources (those not part of reserves), gas resources increased from 2.6 Tcf to 5.8 Tcf, mainly related to offshore fields in the country.

In June 2023, the CREG issued Resolution 102 003 of 2023, which adds to the remuneration criteria for the works of the Natural Gas Supply Plan (PAGN) defined through Resolutions CREG 102 008 of 2022 and CREG 102 009 of 2022. This addition aims to address a gap in recognizing the beneficiaries of PAGN works associated with the differentiation between the Primary and Secondary Natural Gas Transport Markets.

In September, through the publication of Resolution 588 of 2023, the UPME decided to declare the Public Call UPME GN 001-2022 void. This call aimed to select an investor for providing LNG storage, regasification, natural gas transportation, and associated services for the Pacific Gas Import

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Infrastructure. This decision was made after reviewing the documents submitted by the sole bidder, the Buenavegas - Regasification Plant Consortium. The UPME found that it was not a genuine proposal that met the legal requirements of the call, and thus it was not subject to correction, let alone award.

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

Regional Electricity Market - MER

The concept of the Central American Regional Electricity Market encompasses two main components:

- a) The creation and launch of a Regional Electricity Market (MER), a supranational wholesale market serving as the foundation for investment in the integrated transmission system.
- b) The development and construction of the first regional transmission system, spanning from Panama to Guatemala, to enable the physical operation of the MER. With this market in operation, private investment was attracted to facilitate the expansion of generation parks and distribution networks, stimulating economic activity and intraregional trade in Central America. According to the objectives outlined in the originating Framework Treaty, the MER aims to benefit the inhabitants of member countries by ensuring economic and timely electricity supply and creating the necessary conditions for greater reliability, quality, and security in the energy supply in the region.

The regulation of the MER is defined by a set of legal and administrative instruments, including the Framework Treaty of the Central American Electricity Market and its Protocols; the Regulation of the Regional Electricity Market ("RMER") and the Regulatory Resolutions of the Regional Electricity Interconnection Commission ("CRIE"). These instruments define the principles, rules, procedures, and mechanisms for the operation of the MER. They establish an institutional structure that includes: (i) CRIE, responsible for regulating commercial relations between public and private institutions (agents) connecting to the regional electrical system and setting mechanisms for remuneration and exchange prices and energy transportation; (ii) the Regional Operating Entity (EOR), which coordinates the technical and commercial operation of energy exchanges between agents in Central American countries, acting as the operator and administrator of the electrical system and regional market; and (iii) the Board of Directors of the Regional Electricity Market ("CDMER"), a political body responsible for driving the development of the MER and facilitating the achievement of the objectives of the Framework Treaty of the Central American Electricity Market and its Protocols, and coordinating interaction with other regional bodies.

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

- Transactions in the market involve commercial exchanges of electricity through regional economic dispatch and contracts between market agents.
- Market agents, except for transmitters, can buy and sell electricity freely, without discrimination, ensuring the free flow of electricity through the networks in the MER member countries.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

- Market agents can install their generation plants in any of the member countries of the MER for regional marketing of the produced energy.
- Market agents have free access to regional and national transmission networks, defining regional transmission as the transport of energy through the high-voltage networks that make up the Regional Transmission Network (RTR).

The MER is an independent market with its own rules, separate from the national markets of member countries, and transactions take place through the infrastructure of the RTR, including national networks. Energy transactions in the MER occur in two types of markets:

- a) **Regional Contract Market:** Comprising a set of contracts for the injection and withdrawal of electric power in the MER, formalized between agents. Contracts can be, based on their supply priority, Firm Contracts or Flexible Physical Non-Firm Contracts (CNFFF).

It is important to note that Firm Contracts require having Firm Transmission Rights (FTR). FTR assigns the holder the right, but not the obligation, to inject power at one node and withdraw it at another node of the RTR during a validity period. It depends primarily on the operational capacity of the regional transmission network, for which annual and monthly auctions are held, allowing registered agents in the MER to bid to acquire them.

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

Even if Firm Rights are not obtained, transactions can be made through Flexible Physical Non-Firm Contracts (CNFFF) subject to Variable Transmission Costs due to congestion in the network.

This market provides agents with instruments to manage supply and price risks in the MER and enable long-term investments in regional infrastructure. Agents have the freedom to establish prices and other contractual conditions.

- b) **Regional Opportunity Market:** A short-term market based on daily offers for the injection and withdrawal of electric power for each Market period (one hour), at commercially enabled nodes of the RTR. It includes transactions scheduled a day before operation and those resulting from real-time deviations from scheduled injections and withdrawals for each hourly period.

Central American Electrical Interconnection System (“SIEPAC”)

The Central American Electrical Interconnection System consists of a 230 kV transmission infrastructure spanning 1,800 kilometers across Guatemala, El Salvador, Honduras, Nicaragua, Costa Rica, and Panama, with a transmission capacity of 300 MW.

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

Notes to the Condensed Consolidated Interim Financial Statements

(In thousands of Colombian pesos)

SIEPAC has been developed by the Owner Company of the Network ("EPR"), whose shareholders are mostly the state-owned electric companies of each of the countries involved, with minority interests from private capital.

In July 2023, the Regional Operating Entity (EOR) informs market agents of the current conditions to consider in the operation of Firm Contracts in the MER. The EOR requests collaboration from the different operators of each country's electrical systems to disseminate, among MER agents in their respective national markets, the need to have generation availability in national predispatch to support the injection offer associated with the contract.

Costa Rica

The generation, transmission, distribution, and commercialization of electricity in Costa Rica are classified as public services in accordance with Act 7593 of 2008. As a result, the participation of various entities in this sector is heavily concentrated within the state. There are eight electricity distribution companies, of which two are state-owned and account for three-quarters of the demand. Two are municipal companies, and the remaining four are cooperatives. Private entities, other than cooperatives, are only involved in the generation sector and are regulated by Acts 7200 of 2015 and 7508 of 1995.

The Ministry of Environment and Energy (MINAE) is responsible for developing and coordinating public policy and programs related to the environmental and energy sectors. Specifically, the planning of the electric sector falls under the purview of the Sectoral Planning Secretariat for Environment and Energy (SEPLASA).

The Regulatory Authority for Public Services (ARESEP) is responsible for regulating and supervising the quality and pricing of public electricity services, as stipulated in Act No. 7593. This law grants ARESEP sufficient authority to regulate the public services provided in the country, including those related to electricity supply in the stages of generation, transmission, distribution, and sale. The Costa Rican Institute of Electricity (ICE) is a state-owned company that provides services in electricity generation, transmission, and distribution. ICE is the largest electricity generator in the country and operates as the sole purchaser of energy generated by private generators under Acts No. 7200 and No. 7508. According to its founding law (Act No. 449 of April 8, 1949), ICE is responsible for meeting the national demand for electricity. As a result, ICE possesses the majority of the country's generating capacity, primarily from hydropower sources. The National Energy Control Center (CENCE) is a division within ICE responsible for dispatching electricity generation to meet national demand. Companies involved in electricity generation under Acts 7200, 7508, and 8345, as well as distribution companies with their generation facilities, are obligated to provide necessary information to the System Operator for plants with an installed capacity equal to or greater than 5 MW.

ICE, the state-owned company, serves as the largest electricity generator in the country and the sole purchaser of energy. Currently, only rural electrification cooperatives and municipal companies are authorized to directly sell the energy they generate to customers within their concession areas, as per Act No. 8345.

Act 7200 authorizes private electricity generation in Costa Rica, particularly from hydropower and non-conventional sources, with individual plants limited to a capacity of up to 20 MW. The law sets a limit stating that the combined capacity of these projects must not exceed 15% of the total power of the power stations comprising the National Electric System. Additionally, at least 35% of the share

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

capital of any company wishing to generate electricity for sale to ICE must be owned by Costa Rican citizens.

Furthermore, Act 7508 introduced a second regime for private participation in electricity generation, corresponding to the second chapter of Act 7200. Under this build, operate, and transfer (BOT) regime, the contracting process occurs through public bidding. ICE can purchase electricity from these plants, up to an additional 15% of the capacity authorized by Act 7200, for a total of 30% of the national installed capacity. The negotiation process for power purchase contracts with private generators is conducted through the Strategic Investment Process of the National Electric Planning Center (CENPE) of ICE.

Given ICE's status as the exclusive buyer of electric energy and price setter in Costa Rica, concepts like the spot market or open-market customers do not exist for both public and private generators in Costa Rica.

The electricity transportation system fulfills all the characteristics of a natural monopoly. Expansion of the system is carried out by ICE, in accordance with the expansion programs of electricity generation and distribution companies. The transmission of electric energy falls under the responsibility of the Strategic Business Unit for Electric Production (UEN PE) of ICE.

Costa Rica's electric transportation network consists of substations, lines, transformers, and reactive power compensation equipment. It operates at two main voltage levels, with 230 kV being the most significant due to its location, allowing for the transportation of large energy blocks from the northern and Atlantic regions. The 138 kV level is mainly located in the central region, forming a central ring.

The role of the distributor as an intermediary in the energy sector is that of the sole seller within its service area, and the cost of purchasing energy from the Generation System is directly passed on to the Distribution System's tariffs. Since 2013, a methodology has been applied to quarterly recognize the impact of fuels on the tariffs, with a prior adjustment to the generation tariff to avoid duplicating that impact.

Additionally, Act 10086 of 2021, Promotion and Regulation of Distributed Energy Resources from Renewable Sources, aims to establish the necessary conditions to promote and regulate activities related to access, installation, connection, interaction, and control of distributed energy resources based on renewable energy sources.

Furthermore, there is Act 9518 of 2018, which provides incentives and promotion for electric transportation. Its purpose is to create the regulatory framework to promote electric transportation in the country and strengthen public policies to encourage its use within the public sector and among the general public. This law was modified in 2022 by Act 10209, changing some of the incentives for electric vehicles.

On March 29, 2022, the Government and Administration Committee of the Legislative Assembly gave a positive opinion on Bill 22561: Act for the authorization of electricity generators to sell excess energy in the regional electricity market. This bill aims to enable electricity generators to become agents in the Regional Electricity Market so they can sell energy, as currently, the Costa Rican Institute of Electricity is the only authorized agent to sell energy on behalf of Costa Rica. Now, the bill will proceed through the approval process in the Legislative Plenary in two debates.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

In September 2022, the Ministry of Environment and Energy (MINAE) issued regulations for Chapter III of Act 9518, the Incentives and Promotion for Electric Transportation Act (amended by the Legislative Assembly through Act 10209 on Green Transportation Incentives). This MINAE regulation governs the application of temporary fiscal incentives for electric vehicles and their inputs, as well as a temporary exemption from the property tax on electric vehicles.

In October 2022, during a meeting of the Government Council, a bill for the harmonization of the national electric system was presented. The key points of this bill include: (i) maximizing the strengths of the Costa Rican electric system, (ii) prioritizing domestic use of surpluses before utilizing them in the regional electric market (MER), (iii) an integrated approach aimed at optimizing the national system and potentially reducing the average cost of electricity, (iv) alignment with the decarbonization of the economy and strengthening electric transportation, and (v) promoting access and benefits of the MER.

In December 2022, the Regulatory Authority for Public Services (ARESEP), through the Energy Department, unilaterally set the promotional tariff for electric energy supply associated with and dedicated to electric bus charging stations. Following the calculation procedure published by ARESEP, a final flat rate tariff of 53.42 colones/kWh, representing a reduction of 3.67 colones/kWh compared to the previous determination, was established. This previous determination was made through Resolution RE-0112-IE-2020 on November 11, 2020.

In February 2023, the Energy Sector Directorate of the Ministry of Environment and Energy (MINAE) published Decree 43879 of 2023, which regulates Act 10086 of 2022 on the integration of Distributed Energy Resources (DER) into the National Electric System (SEN) under the criteria of efficiency, reliability, continuity, safety, and sustainability. The decree is mandatory for all subscribers, distributed generators, natural or legal persons, who own, operate, design, assemble, install, connect, integrate, control, DER for the use of end-users' facilities or for interconnection to SEN, as well as for electric companies when DER is interconnected to SEN in its various forms and auxiliary services.

In March 2023, the Costa Rican Institute of Electricity (ICE) published the Generation Expansion Plan 2020-2040. In the development of this document, ICE considered the isolated Costa Rican system, where proposed investments meet forecasted national demand without relying on critical imports or exports from neighboring countries. The plan is formulated in line with the country's criteria for developing its power matrix: promoting renewable sources, reducing dependence on fossil fuels, ensuring energy security, diversifying sources, environmental sustainability, and providing service at the lowest cost.

On July 6, 2023, the Ministry of Environment and Energy (Minae) of Costa Rica published the National Strategy and Action Plan for Green Hydrogen. The National Green Hydrogen Strategy includes strategic interventions, indicators, and goals. Moreover, it aims to address regulatory, technical, and financial gaps, as well as the need for new talent and capabilities for the development of the green hydrogen industry in Costa Rica. This initiative seeks to create employment opportunities, foster technological development, and promote trade. Additionally, it will serve as a coordination tool among stakeholders from both the public and private sectors.

In December, the Executive Branch explored the figure of a trust with the National Bank of Costa Rica, based on financing with international organizations, so that this entity leases electric units to

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

bus operators. At COP28, the Minister of Public Works and Transport, Luis Amador, signed a memorandum of understanding with IRENA for the Accelerated Financing Platform for Energy Transition (ETAF) to provide technical advice focused on creating an investment fund for this plan.

Guatemala

The operation of the electricity market in this region involves both public and private institutions. On the public side, there is the Ministry of Energy and Mines (MEM), which plays a central role in setting energy policy, expansion plans for generation and transmission, and the enforcement of the General Electricity Act (LGE), among other responsibilities. The regulatory authority is the National Commission of Electric Energy (CNEE), which is responsible for ensuring compliance with the law, imposing sanctions when necessary, safeguarding the interests of users, establishing regulated tariffs, resolving disputes, and issuing technical regulations, among other duties.

The operator of the system and market administrator functions as a non-profit private company known as the Wholesale Market Administrator (Administrador del Mercado Mayorista or AMM). Its role is to administer and coordinate the wholesale market by ensuring compliance with the AMM regulations and its norms. The wholesale market consists of generators, transporters, retailers, distributors, importers, exporters, and large users.

Guatemala's electricity market has operated as a free market since 1996, with the separation of activities within the electric industry. This separation opened up generation and energy commercialization to free competition, while transmission and distribution remained regulated activities in which both private and public companies participate, typically awarded through public tenders.

Physically, the electric system is composed of the national electric system (SEN), which includes the national interconnected system (Sistema Nacional Interconectado or SNI) and some isolated systems.

Generators have the option to make direct sales to retailers or large users, defined as those with a demand exceeding 100 kW. Large users have the flexibility to become free customers and negotiate tariffs freely between parties. The other source of energy sales is in the wholesale market, where they are governed by the rules of the Wholesale Market Administrator.

In the wholesale market, two products are traded: i) Capacity, settled on a monthly basis, and ii) Energy, settled on an hourly basis.

The transmission system is comprised of the main system and the secondary system. The main system includes the national interconnected trunk system, the Guatemala-El Salvador interconnection and the Guatemala-Mexico interconnection. The secondary system consists of the electrical infrastructure used by the generators to supply energy to the main system, and the one that goes from the main system to the distribution centers. The transmission grid operates basically at four voltage levels: 400 kW, 230 kW, 138 kW and 69 kW.

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

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

The value-added distribution (VAD) is the remuneration received by companies performing the final distribution of electricity for allowing the use of their distribution facilities. This includes medium and low-voltage distribution networks, transformers, connections, measurement systems, as well as all the costs associated with administration, marketing, operation, and maintenance of these facilities. Thus, the VAD corresponds to the average cost of capital and operation of an efficient reference distribution network.

On July 18, 2022, the Ministry of Energy and Mines published Ministerial Agreement No. 180-2022, which classifies green hydrogen as a renewable energy resource, including it in this classification and thereby making it eligible for incentives under the Incentives for Renewable Energy Projects Act. This will allow new green hydrogen projects to enjoy benefits such as exemption from import duties, including the Value Added Tax (IVA), charges, and consular fees on the import of machinery and equipment. Additionally, these projects may also be exempt from income tax and the Environmental Tax (IEMA) for 10 years.

On August 29, 2022, the Incentives for Electric Mobility Act was published through Decree 40 of 2022. The main objective of this law is to facilitate and promote the import, sale, and use of electric, hybrid, hydrogen, and electric transport systems in Guatemala. It aims to contribute to the diversification of the energy matrix and the mitigation of greenhouse gas emissions, demonstrating the country's commitment to environmental protection. The law also declares the promotion and use of electric vehicles, hydrogen vehicles, and electric transport systems as a matter of public interest to encourage investment in energy infrastructure and production, improve efficiency in public and private transportation, diversify the energy matrix, and decarbonize the vehicle fleet.

In November 2022, the Ministry of Energy and Mines published Government Agreement 295 of 2022, which is the regulation for the Incentives for Electric Mobility Act. Its purpose is to establish the necessary procedures for the application of the law regarding the request, analysis, validation, classification, and approval of fiscal incentives for electric vehicles, electric vehicle parts, motors, and batteries. Additionally, it outlines incentives for chargers, equipment, and materials for charging stations during the pre-investment and execution periods as per the law.

In March 2023, the National Commission of Electric Energy (CNEE), through Resolution CNEE-069 of 2023, issued the Technical Standard for the provision of electric vehicle charging services and electric transport systems. The standard aims to establish the minimum technical requirements and provisions to ensure that the electric vehicle charging service and electric transport system are provided in conditions of reliability and safety in accordance with current Guatemalan technical standards.

In the same month, the National Commission of Electric Energy (CNEE) definitively published the new Technical Standard for Connection through Resolution CNEE 70 of 2023. The standard covers topics related to the rights and obligations of the transporter and the interested party, connection procedures, procedures for resolving discrepancies, contents of the connection contract, and procedures for acceptance and determination of tolls.

In September 2023, the Ministry of Energy and Mines, through the Planning and Modernization Unit, presented the strategic development outcome for the energy grid for the period 2024-2029. The objective is to enhance the electrical service in Guatemala. The goal is to achieve a significant increase in energy access over the next six years, reaching 93.10%.

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

Notes to the Condensed Consolidated Interim Financial Statements

(In thousands of Colombian pesos)

In December 2023, the National Electrical Energy Commission (CNEE) issued resolution GJ-ResolFin2023-242, ordering the Wholesale Market Administrator (AMM) to conduct new studies on the determination of Equivalent Economic Conditions within the context of the Opportunity Price of Energy for international exchanges. This decision was made considering that previous studies were conducted more than five years ago, making new, specific studies deemed necessary by the CNEE. Additionally, the CNEE issued resolution GJ-ResolFin2023-249, stating that the AMM complied with the requirements of the AMM Regulation (Article 75), which establishes principles for determining each generating unit's participation in providing the complementary service of cold reserve.

In January 2024, the Ministry of Energy and Mines of Guatemala (MEM) officially published the Indicative Expansion Plan for the Generation System 2024-2054 and the Expansion Plan for the Transmission System 2024-2054. These documents were presented outlining the key goal of achieving 99.99% electricity coverage by 2032, with long-term investments requiring up to four years for execution. The MEM emphasized that the Generation Plan 2024-2054 is crucial for the upcoming PEG 05-2024 generation tender, which aims to award new generation plants for 2030, replacing contracts for over 1,065 MW from the country's three main distributors expiring that year. The focus of the generation plan will be on renewable resources, given the country's substantial hydroelectric potential, as well as geothermal, wind, and solar energy, along with significant natural gas potential, specifically in Petén.

In February 2024, the National Electrical Energy Commission of Guatemala (CNEE) issued two significant resolutions concerning rolling reserve and cold reserve services. Resolution CNEE-44-2024 approves resolution 3099-02 of 2023 from the Wholesale Market Administrator (AMM), which repeals temporary provisions from December 2020 that modified Operational Coordination Standard No. 4 (Quality Criteria and Minimum Service Levels), particularly regarding the Rolling Reserve Operational (RRO) service. On the other hand, Resolution CNEE-50-2024 approves several measures regarding the incorporation of the Cold Reserve (RF) service, as outlined in resolutions Nos. 3117-01, 3117-02, 3117-03, and 3117-04 of 2024 from the AMM, through which the AMM has decided to make changes to various operational and commercial market coordination standards.

Panama

The various stakeholders in the Panamanian electrical system make up the National Interconnected System (SIN).

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

In Panama, the regulation establishes that the Empresa de Transmisión Eléctrica, S.A. (ETESA) is the government entity that acts as a procurement manager. ETESA is responsible for conducting power and energy procurement in the contract market for the end customers of distribution companies. Distribution companies must be contracted 100% two years in advance, and minimum contracting percentages are gradually established.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

ETESA handles the transmission of electricity at high voltage from the point of delivery by the generators to the point of receipt by the distribution company or large customer. The coordination of operations and transactions among participants in the wholesale electricity market is the responsibility of the Centro Nacional de Despacho (CND), a department of ETESA.

Producer participants, including generators, self-generators, and cogenerators located in the Republic of Panama, have various options to participate in the Panamanian market: i) Sales of energy and power in the short-term or spot market, where prices are determined by CND, ii) Sales in the contract market and iii) Sales to contract markets for large customers (those with a demand greater than 100 kW).

To promote small generation plants using new, renewable, and clean sources, the law has established incentives. These incentives offer benefits such as exemption from distribution and transmission charges, exemption from import taxes, tariffs, fees, contributions, and levies, as well as exemption from the transfer tax on movable property and the provision of services for the construction, operation, and maintenance of new, renewable, and clean source plants with up to 500 kW of installed capacity.

The distribution service encompasses activities related to transporting energy through distribution networks, delivering energy to end customers, and marketing to customers. Distribution is a monopolistic activity and is therefore regulated.

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

In October 2019, the Cabinet Council approved Cabinet Resolution 103, which outlined the Electric Mobility Strategy (ENME) in Panama. This strategy proposes measures in four fundamental areas: governance, regulations, strategic sectors, and education. It also establishes a legal framework to discourage the use of fossil fuel vehicles and encourage the introduction of electric vehicles into the market for both private and public transportation (selective or mass transit). The goals for 2030 outlined in the strategy include 10-20% of private vehicles, 25-40% of newly sold private vehicles, 15-35% of buses, and 25-50% of public fleet vehicles being electric.

In order to execute a strategy for managing and monitoring the country's low-carbon economic and social development, the President of the Republic and the Minister of Environment signed Executive Decree 100 on October 20, 2020, creating the National Reduce Your Carbon Footprint Program. This decree also regulates Chapter II of Title V of Act 41 of July 1, 1998, which will govern the preparation of national inventories of Greenhouse Gas Emissions (GHG) by sources and carbon sinks. Additionally, it establishes the creation of the national climate transparency platform, affiliated with the National Environmental Information System (SINIA) of the Ministry of Environment, as the official mechanism for managing, monitoring, reporting, and recording national initiatives aimed at sustainable, inclusive, low-emission, and resilient development in line with the Paris Agreement. With this signature, the Ministry of Environment is granted legal authority to initiate the design and implementation process of the National Carbon Market of Panama.

In November 2020, the Cabinet Council approved Cabinet Resolution 93, outlining the strategic guidelines for energy transition proposed by the National Energy Secretariat. These measures aim to incentivize investment in the sector, enhance competitiveness, and extend electrification to

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

communities specified in the Colmena Plan. The five defined energy-related strategies are categorized as follows: universal access, rational and efficient energy use, electric mobility, distributed generation, innovation of the national interconnected system, and a cross-cutting strategy for institutional strengthening.

Executive Decree No. 142 of December 9, 2021, establishes the National Carbon Market of Panama progressively and gradually, setting up its components: a) Emissions Registry, consisting of the corporate-carbon RTH program. Currently, the corporate-carbon RTH program is in operation and is voluntary; b) national compensation system, currently under development. There is a National Mitigation Actions Registry (ReNAM), which aims to be the repository for mitigation actions at the national level. The development of the Compensation Projects Registry for the National Compensation System is being carried out based on this registry; c) Panamanian Carbon Exchange, currently under construction.

In January 2022, the Cabinet Council approved Cabinet Resolution 5 with the National Distributed Generation Strategy (ENGED). To account for various development trajectories of distributed generation until 2030, three possible scenarios were projected: a baseline scenario (250 MW, 2%), a conservative scenario (950 MW, 7%), and an optimistic scenario (1700 MW, 14%). The strategy encompasses 6 action lines, including streamlining and digitizing procedures for distributed generation installations, increasing capacity limits, implementing the possibility of selling or commercializing surplus energy, regulating communicative and remote installations, amending self-consumption regulations, expanding limits, and evaluating, adapting, and implementing technical standards.

Resolution MIPRE-2022-0002354 of January 24, 2022, adopts the foundations of Phase 1 of the Green Hydrogen Roadmap in the Republic of Panama. This resolution establishes the creation of high-level committees and a technical committee associated with this technology. The goal is to position Panama for the construction of a wide range of policy instruments, regulatory frameworks, and investment promotion in green hydrogen and its derivatives infrastructure. Additionally, it involves the establishment of a transformational Hub in areas such as the green hydrogen route through the Panama Canal, considering free storage and distribution zones, renewable energy generation zones to power hydrogen production plants, and the Green Hydrogen Duct connecting the Atlantic to the Pacific.

In March 2022, the Cabinet Council approved Cabinet Resolution 28 for the National Universal Energy Access Strategy (ENACU). This strategy outlines 25 action lines that identify priorities, responsible actors, corresponding sub-activities, and performance milestones. Four nationwide projects will be undertaken to promote the implementation of this strategy at various levels, including: a program to empower and train women in rural areas as “Instaladores Solares”; the “Innovar” competition to connect with energy solutions that facilitate access to electricity and modern cooking; the “Emprender” program in renewable energy, where trained women will have the capacity to install, operate, and maintain photovoltaic and solar thermal panels in their homes and communities; and the promotion of energy cooperatives in Panama in partnership with the U.S. Department of State.

In April 2022, Act 295 was enacted, establishing the regulatory framework for the development and operation of electric mobility. It promotes an energy transition process from internal combustion land transportation to electric land transportation through the implementation of measures and incentives in the public, private, and academic sectors. The law sets minimum targets for the transition by 2030, including a 40% transition for state fleets and 33% for mass transit. The law includes provisions such

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

as import tax exemption, a 5-year plate fee exemption (green plate), and preferential parking for electric vehicles. It also allows citizens to resell energy for electric vehicle charging.

Bill 258, aimed at promoting the use of renewable energy in the public sector, was approved in its third reading on April 6, 2022, by the National Assembly of Deputies. It mandates the implementation of renewable energy systems in the public sector to produce a minimum of 15% of the total annual average consumption in existing structures and 25% in new structures. However, the executive branch objected to this bill in May, citing concerns that it lacks the necessary provisions for its implementation, including its impact on the state budget and limitations in owned and leased properties.

In June 2022, the Cabinet Council approved Cabinet Resolution 66 for the National Strategy for Rational and Efficient Energy Use (ENUREE). This strategy aims to reduce final electricity consumption by 15% and final fuel consumption by 3% by 2030. Among the recommendations in the roadmap is the establishment of a fund to support the availability of “green” credit lines for the private sector, the integration of renewable energies in the design of new and existing buildings, the development of an energy services market, and the strengthening of information campaigns.

In June 2022, the Cabinet Council approved Decree Act No. 10, adopting the National Climate Action Plan (PNAC) for the Republic of Panama. This plan serves as a key instrument to promote the country’s short and long-term national and sectoral ambitions in the field of climate change. Its primary purpose is to facilitate and ensure the implementation of the Nationally Determined Contribution (NDC) and its periodic updates in compliance with the commitments made by the country. The PNAC consists of 11 strategic pillars, including energy, forests, watershed management, marine and coastal systems, biodiversity, sustainable agriculture-livestock-aquaculture, resilient settlements, public health, sustainable infrastructure, circular economy, and climate transparency. The PNAC outlines a total of 55 actions to be carried out in the short term within each sector and provides an indicative investment plan that offers an initial estimate of the costs associated with the short-term (2025) implementation of these actions. It also identifies climate finance instruments to support these efforts.

In October 2022, the National Energy Secretariat of Panama (SNE) issued Resolution No. MIPRE-2022-0037359, which provides recommendations to agents on adopting measures for contracting electricity transmission companies. Based on Article 83 of the Unified Text of Act 6 of 1997, as amended by Act 194 of 2021, the new regulation establishes that the Electric Transmission Company S.A. (ETESA) may carry out power and/or energy purchase actions with special bid documents approved by the National Authority for Public Services. These bid documents will be subject to the energy policy guidelines issued by the SNE.

On December 6, 2022, Cabinet Resolution 139 - Gazette 29681-A was approved, endorsing the National Innovation Strategy for the National Interconnected System (ENISIN). This document outlines the guidelines, priorities, and policy strategies for innovation in the modernization of the National Interconnected System (SIN) to ensure the security and reliability of the electric system’s operation and commercialization. It takes into account the integration of renewable energies, the incorporation of smart systems in the control of electric networks, and the future introduction of energy storage systems, along with the increase in electric demand generated by electric mobility. The goals of the strategy include: a) Incorporating an energy storage capacity of 5% of the total projected demand for 2030; b) reducing SAIFI and SAIDI indicators by 50% by 2030 compared to the 2020 standard levels; c) achieving an active participation of large customers in demand

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

exceeding 30% of total energy consumption; d) promoting the contribution of non-conventional renewable generation from plants connected to SIN and distributed generation, exceeding 20% of energy consumption by 2030.

On February 15, 2023, Executive Decree 51 was approved, regulating electric mobility in Panama. It specifies that "Act 295 of 2022 aims to establish a regulatory framework for the development and operation of electric mobility in the Republic, to achieve the reduction of greenhouse gas emissions, the promotion and growth of electric mobility, and the use of renewable energy as a tool for energy transition in land transportation." The regulation includes provisions such as: the Transit and Land Transport Authority (ATTT) being responsible for the national inventory of certificates of operation for mass, collective, and selective passenger transportation fleets; the map of charging stations being administered by SNE; municipalities having a unified process for the admission and document review for the installation and commissioning of charging stations; SNE and the Ministry of Commerce and Industries (MICI) forming technical committees to develop technical standards for electric vehicle conversion and connection cases; and the National Authority for Public Services (ASEP) regulating the procedure for using Charging Stations.

Executive Decree No. 1 of March 1, 2023, issued by the Presidency of Panama, published the environmental impact assessment process.

On April 27, 2023, in Official Gazette No. 29770, Resolution AN No. 18191-Elec of January 30, 2023, was published, approving the modification of the Methodology for the Quantification and Allocation of Operating Reserves (MRO) presented by the National Dispatch Center.

In May 2023, the National Authority for Public Services (ASEP) issued Resolution AN No. 18387-Elec of April 25, 2023, approving the Tariff Schedule for the Public Electricity Transmission Service provided by the Electric Transmission Company, S.A. (ETESA), for the tariff period from July 1, 2021, to June 30, 2025. It also invalidated Articles Three and Four of Resolution AN No. 17802-Elec of July 27, 2022, and Sections 3 and 4 of Article 8 of Resolution AN No. 18213-Elec of February 7, 2023.

Similarly, in May 2023, ASEP, through Resolution AN No. 18427-Elec of 2023, approved the modification of articles MOC.4.1.2, MOC.4.2.2, and MOC.4.3.2 of the Methodology for Processing Commercial Operation Entry (MOC). This includes specifying the duration of the general testing period for generation units and the deadline for the National Dispatch Center to provide the producer with the technical justification document for denying the start of commercial operation.

On May 30, the Cabinet Council approved Resolution No. 48, declaring a state of environmental emergency throughout the Republic of Panama due to the prolonged drought caused by the climate crisis.

In June 2023, the National Energy Secretariat of the Republic of Panama issued Resolution MIPRE-2023-0021773 on June 9, 2023, "Approving the Communication Strategy for the Energy Transition of the Republic of Panama." The Executive Decree is based on Act 40 of 2016, through which Panama approved its accession to the Paris Agreement, and aims to fulfill the established actions in the Energy Transition Agenda while facilitating its adoption.

In this regard, through Executive Decree No. 3 of June 2023, Panama's Ministry of the Environment issued the National Climate Change Policy 2050.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

In the same month, the National Energy Secretariat issued Resolution MIPRE 2023-0024564, recommending to the National Electric Transmission Company, S.A. (ETESA) the adoption of measures for short-term power and/or energy contracting to meet the contracting obligations of electric distribution companies.

Also in June 2023, through Resolution AN No. 18500, the National Authority for Public Services (ASEP) instructed the National Dispatch Center (CND) and Market Agents to take measures in the planning and operation of the National Interconnected System (SIN) in consideration of the National Government's declaration of a State of Environmental Emergency across the Republic of Panama due to the prolonged drought caused by the climate crisis.

In July 2023, the Cabinet Council of Panama approved the National Strategy for Green Hydrogen and its Derivatives (ENHIVE), along with the creation of an inter-institutional committee to drive the sector forward. This committee aims to carry out the necessary work for the adoption and implementation of the strategy, with the support of public institutions, universities, companies, and private sector associations. The strategy sets goals for 2030, 2040, and 2050 regarding green hydrogen and derivatives production, bunkering percentages (logistical fuel supply processes for plants), and utilization in heavy-duty transport and aviation sectors.

The National Assembly of the Republic of Panama issued Act 387 of June 29, 2023 "Establishing measures to mitigate the impacts of infrastructure on aquatic ecosystems and prevent the mortality of birds and bats in wind farms".

In August 2023, the National Energy Secretary published Resolution MIPRE-2023-0028248 in Official Gazette No.29832-A, adopting the Roadmap for the Institutional Strengthening of the Electric Sector for Panama's Energy Transition (HRFI). This responds to the need to update the legal and regulatory framework to enhance the institutional structure, functions, and responsibilities of each institution and related companies. It also focuses on resource allocation, transparency mechanisms, coordination among relevant actors, and general strategic communication to ensure sustainable, affordable, and accessible electricity supply, fostering the country's economic development. The document proposes, among its key actions, the future submission of a bill to the Executive Branch to amend the current General Electricity Act as legal support for the proposed changes.

In September 2023, the National Assembly ratified Panama's entry into the International Solar Alliance through the approval of Act 395 on September 13, 2023. This framework agreement, established by several countries in Marrakech, Morocco, in 2016, aims to reduce the cost and financing of solar energy technology by distributing \$1 billion dollars (937.7 million euros) by 2030 for investments in the sector. Panama joined other regional countries, including Costa Rica, Chile, Brazil, and Cuba, in ratifying their membership in the organization, which has approximately 120 members worldwide.

Additionally, it was announced in the same month that the board of the Development Bank of Latin America and the Caribbean (CAF) approved a \$200 million dollar (187.5 million euros) credit to finance projects related to Panama's energy and environmental transition measures. The objective is to support the country's efforts to achieve economic growth with a more efficient and decarbonized energy demand. Specifically, the financing will support environmental projects promoting the adoption of clean and renewable energies, the diversification of the energy matrix, the reduction of fossil fuels, and improvements in energy security, leading to long-term economic and social benefits.

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

Notes to the Condensed Consolidated Interim Financial Statements

(In thousands of Colombian pesos)

At the end of October, the government announced that Panama has been removed from the Financial Action Task Force (FATF) gray list. This decision was made after the organization determined that the country had strengthened its financial system to prevent money laundering and terrorist financing. Key benefits for the economy include an enhanced national image and a commitment to transparency, which will facilitate international economic and financial relations. It is also expected to boost foreign investment, tourism, trade, job creation, and more accessible lines of credit.

In November 2023, Panama's Institute of Meteorology and Hydrology (IMPHA) issued Resolution No. 011 of 2023, which approves the procedure for managing short- and medium-term energy dispatch scheduling and for the exchange of information between IMPHA and the National Dispatch Center (CND). The resolution mandates that IMPHA must provide CND with updates on hydrological and/or meteorological stations and hydrological projections to be included in the Operational Planning Report. It specifies the content, format, and deadlines for these updates, both for short, medium, and long-term analyses. Additionally, it instructs that, upon request from a concerned party, IMPHA must validate the hydrological database for the drainage area of the sub-basin where the hydroelectric plant is located, as requested by CND for firm power calculation.

In December 2023, the executive branch enacted Act 417, which amends Act 37 of 2023 – the Incentives Regime for Solar Installations. This law includes an exemption from the selective consumption tax (ISC) on the importation and/or purchase in the national market of equipment, machinery, materials, spare parts, and other items necessary for the construction, operation, and maintenance of solar plants and/or installations. The benefit is extended to all natural or legal persons acquiring these goods, without a quantity limit.

Also in December, during COP28 in Dubai, it was announced that Panama officially joined the Global Offshore Wind Alliance (GOWA). This alliance brings together governments, the private sector, and international organizations to accelerate the global deployment of offshore wind technologies. The Panamanian government's goal, through the National Energy Secretariat, is to advance the National Innovation Strategy for the National Interconnected System, with one of its targets being to increase the contribution of non-conventional renewable generation, from plants connected to the SIN and distributed generation (including prosumers), to over 20% of energy consumption by 2030.

In January 2024, two bills were introduced to modify the regulatory and institutional framework of the electricity service. In February, these bills were consolidated into a single text. The project includes provisions mainly aimed at improving service quality and reducing rates. It is still in the preliminary stage and will need to undergo all discussions and votes before becoming law.

2. Presentation Basis

The Group presents its condensed consolidated interim financial statements in Colombian pesos, rounded to the nearest thousand pesos (COP\$000), unless otherwise specified.

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

The accounting principles applied in their preparation are detailed below:

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

Notes to the Condensed Consolidated Interim Financial Statements

(In thousands of Colombian pesos)

2.1 Accounting Principles

The interim condensed consolidated financial information for the three-month periods ended March 31, 2024, and 2023, has been prepared in accordance with International Accounting Standard 34 (IAS 34) – Interim Financial Reporting, as outlined in the Colombian Generally Accepted Accounting Principles (NCIF), established by Act 1314 of 2009, and regulated by Decree 2420 of 2015, as 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. NCIF Group 1 is based on the complete International Financial Reporting Standards (IFRS), issued and officially translated into Spanish by the International Accounting Standards Board (IASB). Additionally, it considers the requirements of the Financial Superintendence of Colombia for reporting as issuers.

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

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

The determination of post-employment benefits for future retirement or disability pensions will be done according to the requirements of IAS 19; however, it requires disclosure of the calculation of pension liabilities according to 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 numeral 5 of article 2.2.8.8.31 of Decree 1833 of 2016, disclosing the variables used and differences with the calculation performed under the NCIF technical framework.

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

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

The Central American subsidiaries (Panama, Costa Rica, and Guatemala) prepare their financial statements using International Financial Reporting Standards (IFRS), and adjustments have been made to align with Colombian Generally Accepted Accounting Principles (NCIF), ensuring uniform presentation bases in consolidation.

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

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

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

The Group does not present significant cyclical, seasonal, or occasional transactions that need to be disclosed separately in the interim condensed consolidated financial statements.

2.2 Accrual Accounting Basis

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

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

Colombian regulations have updated the technical framework of Generally Accepted Accounting Principles (NCIF), mainly incorporating amendments to standards that take effect from January 1, 2024, allowing for early application.

The Group has not made early adoption of these standards in the preparation of these condensed consolidated interim financial statements and does not expect any material impact from their application.

2.4 Estimates and Accounting Judgments

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

These estimates mainly pertain to:

- The assumptions used in the actuarial calculation of employee benefits and obligations, such as discount rates, mortality tables, salary increases, among others.
- The useful life of intangible assets and property, plant, and equipment.
- Expected credit losses on trade receivables and other financial assets.
- The assumptions used to calculate the fair value of financial instruments.
- Revenues from energy delivered and unbilled resulting from the distribution activity, which arise from the provision of energy service while awaiting consumption readings for each billing cycle. These are estimated using judgment-based elements.
- Certain magnitudes of the electrical system in distribution activity, including those related to other companies, customer billing, energy consumed, etc., which allow for the estimation of the overall settlement of the electrical system that must be realized in the final settlements pending billing at the date of issuance of the interim condensed consolidated financial statements, and which could affect the balances of assets, liabilities, revenues, and costs recorded therein.
- Estimated revenues and expenses from generation activities primarily derived from energy sales through bilateral contracts to the wholesale and non-regulated market, the energy

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

exchange, secondary frequency regulation services (AGC), and reliability charges, as well as energy purchases required to meet these contracts. These are estimated using judgment-based elements.

- Revenue from construction contracts is recognized based on the progress of incurred costs, applying the percentage-of-completion method.
- Variations in revenues and receivables resulting from tariff changes and/or the implementation of tariff options and adjustment components in tariffs according to regulatory updates.
- The likelihood of occurrence and the amount of uncertain or contingent liabilities.
- Future disbursements for environmental commitments arising from environmental licenses, mainly for new projects, as well as the discount rates to be used.
- Tax results, which will be reported to the respective tax authorities in the future and have served as the basis for recording the various balances related to income taxes in these interim condensed consolidated financial statements.
- Decommissioning obligations, when legally required, are estimated based on the useful life of the plant and/or park.

Judgments and estimates have been made based on the information available at the date of issuance of these interim condensed consolidated financial statements. Future events may necessitate adjustments to these estimates, either upward or downward, in future periods. Such adjustments will be made prospectively, recognizing the effects of changes in judgments or estimates in future interim and/or annual financial statements.

2.6 Subsidiaries

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

Enel Colombia S.A. E.S.P. has power over its subsidiary when it holds the majority of substantive voting rights, or in the absence of such a situation, possesses rights that grant it the present ability to direct the relevant activities of the subsidiary, that is, the activities that significantly affect the subsidiary's returns.

Enel Colombia S.A. E.S.P. will reassess whether it has control over a subsidiary if facts and circumstances indicate that there have been changes in one or more of the previously mentioned control elements.

2.7 Associates and Joint Arrangements

An associate is an entity over which Enel Colombia S.A. E.S.P. has significant influence over financial and operational policy decisions, but does not have control or joint control.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Joint arrangements are those entities where Enel Colombia S.A. E.S.P. exercises control through agreements with third parties and jointly with them, meaning that decisions about their relevant activities require unanimous consent from the parties sharing control.

Joint arrangements are classified into:

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

Joint Operation: This is an arrangement in which the parties exercising joint control have rights to the assets and obligations related to the liabilities associated with the agreement. A joint operator will recognize, in relation to its interest in a joint operation:

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

Investments in associates or joint ventures are measured in the interim condensed consolidated financial statements using the equity method. For joint operations where joint control is exercised, they are measured at fair value.

2.8 Investments Accounted for Using the Equity Method

The Group's investments in joint ventures and associates are recorded using the equity method.

Under the equity method, an investment in an associate or joint venture is initially recognized at cost. From the acquisition date onwards, the investment is recorded in the consolidated statement of financial position based on the Group's share of the associate's or joint venture's total equity, adjusted for any transactions conducted with the Group, plus any goodwill generated from the acquisition. If the resulting amount is negative, the investment is recorded at zero in the consolidated statement of financial position, unless the Group has a present obligation (either legal or implicit) to cover the associate's or joint venture's equity shortfall, in which case, a corresponding provision is recognized.

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

Dividends received from these entities are recorded as a reduction in the value of the investment, and the Group's share of the results from these entities is recorded under "Share of Profit (Loss) of Associates Accounted for Using the Equity Method."

2.9 Consolidation Principles and Business Combinations

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Subsidiaries are consolidated by including all their assets, liabilities, income, expenses, and cash flows in the consolidated interim condensed financial statements, after making the necessary adjustments and eliminating reciprocal transactions.

The comprehensive income of subsidiaries is included in the consolidated statement of comprehensive income from the date the Parent Company obtains control over the subsidiary until the date it loses control.

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

The consolidation of the operations of Enel Colombia S.A. E.S.P. (the Parent Company) and its subsidiaries has been carried out following these basic principles:

(1) At the acquisition date, the assets acquired and the liabilities assumed from the subsidiary are recorded at fair value, except for certain assets and liabilities that are recorded according to the valuation principles established in other NCIF. If the fair value of the consideration transferred plus the fair value of any non-controlling interests exceeds the fair value of the net assets acquired from the subsidiary, this difference is recorded as goodwill. In the case of a bargain purchase, the resulting gain is recognized in profit or loss after reassessing whether all acquired assets and assumed liabilities have been correctly identified and reviewing the procedures used to measure the fair value of these amounts.

For each business combination, the company chooses whether to measure non-controlling interests in the acquired entity at fair value or at their proportionate share of the identifiable net assets of the acquired entity.

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

In the case of step acquisitions, the previously held interest in the acquired entity’s equity is measured at fair value at the acquisition date, and any resulting gain or loss is recognized in profit or loss.

(2) The value of non-controlling interests in the equity and comprehensive income of subsidiaries is presented in the consolidated statement of financial position under “Total Equity: Non-Controlling Interests” and in the consolidated statement of comprehensive income under “Profit (Loss) Attributable to Non-Controlling Interests” and “Comprehensive Income Attributable to Non-Controlling Interests.”

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

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

(4) Changes in the Group's interest in subsidiaries that do not result in a change of control are recorded as equity transactions, adjusting the carrying amount of controlling and non-controlling interests to reflect changes in their relative interests in the subsidiary. Any difference between the adjusted carrying amount of non-controlling interests and the fair value of the consideration paid or received is recognized directly in equity attributable to the parent company's owners.

(5) Business combinations under common control are recorded using the "pooling of interests" method. Under this method, the assets and liabilities involved in the transaction are maintained at the same book value as recorded in the ultimate parent company, subject to any necessary accounting adjustments to standardize the accounting policies of the involved companies. The Group does not apply retrospective accounting for business combinations under common control.

(6) When control over a subsidiary is lost, the subsidiary's assets and liabilities, any related non-controlling interests, and other equity components are derecognized. Any resulting gain or loss is recognized in profit or loss. If any interest in the former subsidiary is retained and accounted for using the equity method, the portion of the gain or loss from the remeasurement at fair value is recognized in profit or loss only to the extent of the retained interest in the new associate; if the retained interest is accounted for under IFRS 9, the entire portion of the gain or loss is recognized in profit or loss.

Any difference between the assets and liabilities contributed to the consolidation and the consideration delivered is directly recorded in equity, as a charge or credit to "other reserves."

2.10 Functional and Presentation Currency

The functional currency of Enel Colombia S.A. E.S.P. is the Colombian Peso (COP), which is also the presentation currency for the Group's consolidated interim condensed financial statements.

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

Consequently, COP reflects the transactions, events, and conditions that are underlying and relevant to Enel Colombia S.A. E.S.P.

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

2.11 Conversion of Financial Statements in Foreign Currency

The conversion of the financial statements of the Group's entities with a functional currency other than the Colombian Peso is carried out as follows:

a. Assets and liabilities are converted using the exchange rate in effect at the date of the consolidated interim condensed financial statements.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

b. Items in the statement of comprehensive income are converted using the average exchange rate for the period (unless this average is not a reasonable approximation of the cumulative effect of the exchange rates prevailing at the transaction dates, in which case the exchange rate at the date of each transaction is used).

c. Equity is maintained at the historical exchange rate at the date of acquisition or contribution, and at the average exchange rate for retained earnings. Exchange differences arising from the conversion of financial statements are recorded under "Foreign Currency Translation Adjustments" in the consolidated statement of comprehensive income: Other comprehensive income.

Exchange Rates:

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

United States Dollars \$US	As of March 31, 2024	
	Month-end	Average
	\$ 3,842.30	\$ 3,920.24

3. Accounting Policies

3.1 Accounting Policies Applicable to Condensed Consolidated Interim Financial Statements

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

4. Cash and Cash Equivalents

	As of March 31, 2024	As of March 31, 2023
Bank balances (a)	\$ 1,084,020,269	\$ 1,488,597,242
Other cash and cash equivalents (b)	192,494,334	140,822,246
Cash on hand	61,040	57,594
	\$ 1,276,575,643	\$ 1,629,477,082

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

Breakdown by currency (*)	As of March 31, 2024	As of March 31, 2023
Colombian Pesos	\$ 1,082,502,144	\$ 1,426,298,913
U.S. Dollars	188,940,878	193,775,591
Costa Rican Colon	3,011,671	7,009,975
Guatemalan Quetzal	2,120,950	2,392,603
	\$ 1,276,575,643	\$ 1,629,477,082

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

(*) Balances denominated in foreign currency are expressed in Colombian pesos at the representative exchange rates at March 31, 2024, and December 31, 2023, of \$3,842.30 and \$3,822.05 per US\$1, respectively.

(a) **Colombia**

In Enel Colombia S.A. E.S.P., the decrease in cash for 2024, amounting to \$354,287,490, is primarily due to collections of \$3,967,720,084, payments to suppliers of \$(3,085,344,651), debt and interest payments of \$(467,487,767), tax payments of \$(444,132,913), and other payments of \$(325,042,243).

In Enel X Colombia S.A.S. E.S.P., the variation in the first quarter of 2024 compared to 2023 includes collections from energy sales invoices amounting to \$27,146,863, intercompany credits of \$2,100,000, payments made to suppliers XM S.A. E.S.P. and other network operators of \$(27,926,554), and other financial expenses of \$(74,964).

Central America

In Central America, the cash balance as of March 31, 2024, is \$186,416,777. The variation is primarily due to collections from distributor invoicing, large customers, and payments to energy suppliers.

- (b) Other cash and cash equivalents are mainly composed of collective portfolios related to routine operations conducted daily by the treasury to channel resources from collections and manage short-term liquidity for the Group, along with the establishment of TIDIS for tax payments.

The increase in the first quarter of 2024 compared to 2023 is primarily due to the collective portfolios having higher resources for managing daily operations.

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

As of March 31, 2024, and December 31, 2023, the Group uses bank guarantees to support energy purchase transactions, ensuring payment to suppliers.

As of March 31, 2024, the amount of the provision for impairment of cash and cash equivalents is \$269,382.

Below is the movement of the liabilities arising from financing activities as of March 31, 2024, and 2023, including movements representing cash flows and changes not representing cash flows:

	Cash flows			Non-cash changes				Balance as of March 31, 2024
	Balance as of January 1, 2024	Amounts from	Payments of loans, interest and other	Other amounts	Interest accrued	Lease contracts	MTM Assessment	
Bonds	\$2,450,471,339	\$ -	\$(118,013,297)	\$24,683	\$56,997,867	\$ -	\$ -	\$2,389,480,592
Loans and bank obligations	6,635,299,682	860,000,000	(1,207,897,012)	3,623,590	228,447,323	-	-	6,519,473,583
Lease liabilities	270,376,030	-	(17,921,547)	3,752,642	6,936,483	12,110,640	-	275,254,248
Derivative instruments	78,183,734	7,503,167	-	-	-	-	1,614,136	87,301,037
Related party loans	269,536,156	-	-	8,497,973	-	-	-	278,034,129
Others	-	-	(8,919)	-	-	-	-	(8,919)

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Total liabilities from financing activities								
	Cash flows			Non-cash changes				
	Balance as of January 1, 2023	Amounts from	Payments of loans, interest and other	Other amounts	Interest accrued	Lease contracts	MTM Assessment	Balance as of March 31, 2023
	\$9,703,866,941	\$867,503,167	\$(1,343,840,775)	\$15,898,888	\$292,381,673	\$12,110,640	\$1,614,136	\$9,549,534,670
Bonds	\$3,232,918,315	\$ -	\$(398,027,011)	\$(279,978,736)	\$100,282,582	\$ -	\$ -	\$2,655,195,150
Loans and bank obligations	3,932,280,366	1,014,645,301	(679,324,574)	279,384,172	114,994,023	-	-	4,661,979,288
Lease liabilities	294,675,470	-	(15,870,917)	2,455,861	6,159,791	(937,792)	-	286,482,413
Derivative instruments	4,615,446	57,697,562	-	(6,660,042)	-	-	(23,561,147)	32,091,819
Others	-	-	185,283	-	-	-	-	185,283
Total liabilities from financing activities	\$7,464,489,597	\$ 1,072,342,863	\$(1,093,037,219)	\$(4,798,745)	\$221,436,396	\$(937,792)	\$(23,561,147)	\$7,635,933,953

5. Other financial assets

	As of March 31, 2024		As of December 31, 2023	
	Current	Non-current	Current	Non-current
Trusts	\$ 8,097,363	\$ -	\$ 7,527,351	\$ -
Trusts (1)	8,097,476	-	7,527,508	-
Trust impairment (*)	(113)	-	(157)	-
Guarantees of energy derivative markets (2)	3,385,078	-	1,989,904	-
Other assets (3)	3,257,162	334,365,735	4,181,735	334,949,991
Judicial garnishments	1,788,348	-	3,693,358	-
Judicial garnishments (4)	1,794,944	-	3,713,944	-
Impairment of judicial garnishments (*)	(6,596)	-	(20,586)	-
Hedging derivative instruments (5)	1,673,969	26,998,506	2,294,698	30,057,440
Financial investments - unlisted companies or those with low liquidity (6)	-	137,232	-	201,169
	\$ 18,201,920	\$ 361,501,473	\$ 19,687,046	\$ 365,208,600

(*) See Note 7, section 3. This amount is part of the impairment of the general model.

(1) As of March 31, 2024, and December 31, 2023, the balance of the trusts is detailed below:

	As of March 31, 2024		As of December 31, 2023	
Trusts Embalse Tominé (a)	\$ 4,362,949	\$ 5,301,917		
Trusts OXI FiduPopular(b)	1,800,000	-		
Trusts Embalse Muña (a)	1,170,594	1,476,032		
Trusts Proyecto ZOMAC (c)	529,163	524,100		
Trusts OXI Fiduprevisora(d)	234,770	225,459		
Total	\$ 8,097,476	\$ 7,527,508		

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

(a) The balance as of March 31, 2024, pertains to trusts with:

BBVA- Embalse de Tominé Fiduciaria: Trust No. 31636 for \$4,167,357 and Trust No.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

31555 for \$195,592, intended for the administration, operation, maintenance, and improvement of the reservoir, in accordance with Resolution No. 0776 of 2008. Embalse de Muña Fiduciaria: Trust No. 31683 for \$1,170,594, allocated for compliance with the Council of State ruling within the popular action filed under No. 479 of 2001 and for fulfilling Resolution No. 1153 of June 17, 2015, related to the development of the Environmental Management Plan for the Embalse del Muña. During the first quarter of 2024, these trusts fulfilled their purpose and utilized their resources for the administration of fees, services, and financial expenses.

- (b) This refers to the fiduciary business of La Fidupopular, with contract number 10362022-P.A. Enel Colombia S.A. E.S.P., Oxi Convenio, which manages the generation business for tax projects, created on February 9, 2024.
- (c) The Trust Corficolombiana- ZOMAC CDI Cundinamarca was established following the approval by the Agency for the Renewal of the Territory (ART) for the payment of income income and complementary taxes for the 2019 tax period, through the execution of viable projects of social significance in municipalities most affected by the armed conflict (ZOMAC). As of March 31, 2024, there is a variation due to the establishment of the ZOMAC Maicao Trust, aimed at carrying out projects in this area for tax payments.
- (d) This pertains to the fiduciary business of La Fiduprevisora, with contract number 116558-P.A. Enel Colombia S.A. E.S.P. Oxi Convenio, which manages the distribution business for tax projects, created on November 7, 2023.
- (2) The variation corresponds to the settlement of commercial transactions for energy sales and financial purchases, conducted in the Derivex market through the commission agent. It mainly includes the value of hedge settlements, valuations, guarantees, and their returns.
- (3) As of March 31, 2024, in Enel Colombia S.A. E.S.P., the amount of \$3,257,162 corresponds to the receivable account estimated for interest on the interest rate swap hedging debt in IBR.

Central America:

As of March 31, 2024, the Central American companies have a net balance of \$334,365,735, corresponding mainly to:

- Enel Panamá CAM, S.R.L, in non-current assets, has a restricted deposit value of US \$43,939,677, corresponding to an Escrow Account, placed in Banco Scotiabank S.A. with maturity in 2027, to pay the final payment milestone for the PPA contract assignment signed between Enel Fortuna S.A. and Sinolam Smarter Energy LNG Group INC.
- For Enel Costa Rica CAM S.A., there is a non-current financial asset derived from the right to receive an annual payment of US \$150 per kilowatt of contracted power availability for the Central, equivalent to US \$7,350,000 annually. This payment will be made monthly and adjusted for any non-compliance with the agreed plant availability. The value of the financial asset as of March 31, 2024, is US \$43,082,610.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

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

As of March 31, 2024, it is confirmed that the arbitration process initiated by P.H. Chucás S.A. before the Arbitration Center was filed, according to resolution of the Arbitration Court number 13 of August 3, 2023, as a consequence of the resolution of the First Chamber of the Supreme Court of Justice of May 12, 2022, in which it accepted the appeal filed by the defendant Institution and declared that the Arbitration Court did not have jurisdiction to hear the dispute. The Group is analyzing the following possible actions to continue the claim.

- (4) As of December 31, 2023, the Group had \$3,713,944 in judicial deposits as guarantee for 33 judicial processes, during the first quarter of the year 2024 there was reimbursement on 1 process for an amount of \$1,919,000 that originates a balance as of March 31, 2024 of \$1,794,944.

Below is the breakdown of the judicial deposits by banking entity:

Entity	As of March 31, 2024	As of December 31, 2023
BBVA Colombia S. A.	\$ 677,120	\$ 1,015,997
Scotiabank Colpatría S. A.	607,750	592,331
Banco de Occidente	452,000	2,148,283
Banco de Bogotá S. A.	130,255	(2,008,395)
Bancolombia S. A.	120,300	1,244,038
Banco Agrario de Colombia S. A.	13,884	66,547
Banco AV Villas S. A.	12,499	126,825
Banco Caja Social S. A.	4,336	6,905
Banco Santander Colombia S. A.	3,406	2,510
Banco Davivienda S. A.	1,978	795,323
Empresa de Energía de Cundinamarca	802	802
Citibank Colombia S. A.	-	30,885
Banco Pichincha S. A.	-	3,544
Itaú Corpbanca Colombia S.A.	(229,386)	(311,651)
	<u>\$ 1,794,944</u>	<u>\$ 3,713,944</u>

- (5) Enel Colombia S.A. E.S.P. as of March 31, 2024, has constituted one (1) cash flow hedge derivative and one (1) interest rate swap with active valuation as follows:

Derivative	Underlying	Bank	Risk Factor	Maturity Date	Notional Asset	Currency	Fixed Rate	Current	Non-Current
Forward	Investments/project	BBVA Colombia	Cash Flow Hedge	04/30/2024	10,000,000	USD	4,030.00	\$1,673,969	\$ -
Swap	Interest rate hedging debt in IBR	Scotiabank Colpatría S.A.	Interest	05/14/2026	400,000,000,000	USD	BR 3M + 0.75%	-	26,998,506
Total valuation								<u>\$1,673,969</u>	<u>\$26,998,506</u>

Enel Colombia S.A.S. E.S.P. as of December 31, 2023, has three (3) cash flow hedging derivatives and one (1) interest rate swap with active valuation as follows:

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Derivative	Underlying	Bank	Risk Factor	Maturity Date	Notional Asset	Currency	Fixed Rate	Current	Non-Current
Forward	Investments/project	Credit Agricole	Cash Flow Hedge	01/30/2024	9,004,521	USD	3,954.80	\$ 987,316	\$ -
Forward	Investments/project	BBVA Colombia	Cash Flow Hedge	04/30/2024	10,000,000	USD	4,030.00	1,118,558	-
Forward	Investments/project	Credit Agricole	Cash Flow Hedge	01/30/2024	1,543,848	USD	3,967.60	188,824	-
Swap	Interest rate hedging debt in IBR	Scotiabank Colpatría S.A.	Interest	05/14/2026	400,000,000,000	COP	BR 3M + 0.75%	-	30,057,440
Total valuation								\$2,294,698	\$30,057,440

(6) Financial investments in unlisted companies are as follows:

Equity securities	Economic activity	Common shares	% Interest	As of March 31, 2024	As of December 31, 2023
Derivex S.A.	Commercial	51,348	5%	\$ 128,398	\$ 192,338
Minority interests in other companies	Energy			8,834	8,831
Electrificadora del Caribe S.A. E.S.P.	Energy	109,353,394	0,22%	-	-
				\$ 137,232	\$ 201,169

6. Other Non-Financial Assets

	As of March 31, 2024		As of December 31, 2023	
	Current	Non-Current	Current	Non-Current
Advances for the acquisition of goods (1)	\$ 101,108,337	\$ 1,959,573	\$ 81,189,222	\$ 1,949,246
Prepaid expenses (2)	57,826,393	-	2,023,852	-
Accounts receivable other taxes (3)	19,531,723	68,513,168	23,591,558	66,322,640
Employee benefits on loans (4)	4,487,526	34,160,645	2,321,565	35,040,620
VAT tax discount AFRP (5)	-	174,558,961	-	180,855,434
Other accounts receivable	-	536,729	-	534,400
	\$ 182,953,979	\$ 279,729,076	\$ 109,126,197	\$ 284,702,340

(1) For Enel Colombia S.A. E.S.P. the advances correspond mainly to: resources deposited to XM S.A. E.S.P. for the negotiations of energy operations in the stock exchange with other market agents for \$42,041,064 (\$34,455,997 in 2023), DIAN \$16,289,373 (\$14,499,116 in 2023), Banco Comercial Av Villas \$4,364,036 (\$3,705,714 in 2023), Savino del Bene Colombia S.A.S \$4,067,967 (\$2,236,827 in 2023), balance of the advance payment made to Generadora y Comercializadora de Energía S.A. E.S.P. on the purchase of energy for \$1,406,829 for 2023, and advance payment to other suppliers \$112,440 (\$5,244,955 in 2023).

Central America

Guatemala: Mainly includes funds paid to the administrator of the wholesale market and regional electricity market (Spot market sales) amounting to \$14,262,277, Agrícola Cafetalera Palo Viejo: \$5,667,393, Empresa Agrícola San Francisco: \$5,667,393, Mapfre Seguros Guatemala S.A.: \$4,063,924, and other suppliers: \$1,473,129.

Panama: In Enel Panamá CAM S.R.L., primarily consists of deposits made to the third-party Sol Real Ltda. amounting to \$1,959,573 in non-current assets, and to other suppliers: \$1,078,524 in current assets.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Costa Rica: Mainly includes purchases of goods and services from Oceánica de Seguros S.A. and liability insurance with Assa Compañía De Seguros, S.A. amounting to \$27,549.

- (2) The balance as of March 31, 2024 in Enel Colombia S.A.S E.S.P., corresponds to: i) renewal of policies constituted for civil liability, tort and 2nd layer, all risks and environmental by Chartis Seguros Colombia for \$34,530,000; ii) prepaid medical insurance for employees: Colsanitas S.A., for \$6,011,254, and Medplus Group S.A.S., for \$5,438,704 and iii) amortization of advance contribution Superintendencia of Public Services for \$5,788,922.

Central America:

Panama: Mainly annual premiums for fire and civil liability insurance totaling \$4,693,982.

Costa Rica and Guatemala: Primarily medical expense insurance, occupational risk insurance, and life insurance totaling \$1,256,298.

- (3) As of March 31, 2024, the balance corresponds to ICA self-withholdings amounting to \$104,117 for Enel X Colombia S.A.S. E.S.P.

Central America

Guatemala: As of March 31, 2024, includes accumulated VAT credit for the construction period of the Palo Viejo plant, which will be used until exhausted against monthly VAT debit from sales of goods and services amounting to \$85,775,867.

Costa Rica: As of March 31, 2024, mainly includes VAT credits generated as follows: PH Rio Volcán S.A.: \$759,148, P.H. Don Pedro S.A.: \$716,952, P.H. Chucás S.A.: \$185,263, and Enel Costa Rica CAM S.A.: \$53,044.

Panama: As of March 31, 2024, includes other taxes amounting to \$450,500.

- (4) For Enel Colombia S.A.S E.S.P. this corresponds to the recognition of the benefit paid in advance for zero-interest employee loans. The company discounts future cash flows at the market rate, recognizing as an advance benefit the difference between the market rate and the awarded rate, and amortizing it over the life of the loan.
- (5) As of March 31, 2024, and December 31, 2023, the tax receivables account corresponds to a tax discount of \$174,558,961 and \$180,855,434 respectively. The variation in the first quarter of 2024 is mainly due to the decrease in VAT payments for investment projects compared to 2023. Article 83 of Act 1943 of 2018 provided an opportunity for companies to access a tax discount on VAT paid for the acquisition, construction, or formation, and import of productive fixed assets, including associated services. To claim this discount, the Company met three requirements: (i) the asset must be a productive fixed asset, (ii) VAT must be paid, and (iii) the asset must be depreciating.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

7. Trade Accounts and Other Accounts Receivable, Net

	As of March 31, 2024		As of December 31, 2023	
	Current	Non-Current	Current	Non-Current
Trade accounts, gross, (1)	\$2,695,976,446	\$113,569,630	\$2,765,904,422	\$114,555,501
Other trade receivables, gross, (2)	143,454,524	58,757,291	74,319,791	65,243,010
Total trade accounts and other accounts receivable, gross, (3)	2,839,430,970	172,326,921	2,840,224,213	179,798,511
Provision for impairment of trade accounts (3)	(239,495,932)	(112,347,784)	(221,872,372)	(112,597,117)
Provision for impairment other accounts receivable (3)	(6,373,749)	(10,272,618)	(8,092,644)	(9,946,716)
Total trade accounts and other accounts receivable, net	\$2,593,561,289	\$49,706,519	\$2,610,259,197	\$57,254,678

- (1) As of March 31, 2024 the accounts receivable of Enel Colombia S.A. E.S.P. correspond mainly to the portfolio of regulated market customers for \$1,260,519,337, works to individuals for \$253,086,912, public lighting portfolio for \$84,415,910, regulatory schemes portfolio for \$28,400,299 and infrastructure portfolio for \$10,494,874.

Additionally, the wholesale market portfolio estimated for \$226,110,057 and billed for \$140,360,501, non-regulated market portfolio estimated for \$242,111,091 and billed for \$28,576,631, gas for \$6,252,600, ash for \$16,831 and others for \$4,145,382.

The variation is mainly due to a decrease in receivables from regulatory schemes by \$(84,294,372), attributed to the offset between accounts payable to the Ministry of Mines and Energy and the receivables for subsidies and contributions. There was also a reduction in receivables from the regulated market by \$(59,722,000), and increases in receivables from private projects by \$46,085,347, public lighting by \$29,028,250, and infrastructure by \$2,557,323.

The estimated receivables show an increase of \$1,704,478 due to:

- Non-regulated market: Increased by \$14,941,316 due to changes in contracts and an increase in the amount of energy of 38 GWh, with contracted energy at 422.3 GWh as of March 31, 2024, compared to 384.3 GWh as of December 31, 2023. This was also influenced by a decrease in the tariff by \$(13.09), with the weighted tariff at \$372.18 as of March 31, 2024, compared to \$385.27 as of December 31, 2023.
- Wholesale market: Decreased by \$(6,516,716), primarily due to a lower quantity of energy of 39.4 GWh, with energy at 783.8 GWh as of March 31, 2024, compared to 823.2 GWh as of December 31, 2023. This decrease was a result of contract changes and a negative price variation of \$(3), with the weighted tariff at \$298 as of March 31, 2024, compared to \$295 as of December 31, 2023.
- Estimated exchange market: Decreased by \$(6,927,350) due to adjustments in the provision for the recalculation of exchange transactions.
- Increase in estimated gas and ash receivables: \$207,228.

Starting in 2020, the tariff option regulatory mechanism has been applied in accordance with CREG Resolution 122 of June 18, 2020, which resolved the appeal filed by Enel Colombia S.A.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

E.S.P. against CREG Resolution 189 of 2019, which approved the necessary variables to calculate the income and charges associated with the electricity distribution activity for the commercialization market. Due to the retroactive adjustment of CREG Resolution 036/19 and the retroactive adjustment associated with service quality incentives, there was an increase in the distribution charge in the months following the approval of charges. As of April 2022, the company has been applying the tariff option mechanism. As of March 31, 2024, and December 31, 2023, the receivable for the tariff option amounts to \$288,412,867 and \$361,396,771, respectively.

In response to the social, health, and ecological emergency caused by the Covid-19 outbreak, as of September 30, 2021, the residential energy receivables for socioeconomic strata 1 to 4 were subject to the provisions outlined in Articles 1 and 2 of Decree 517 of April 4, 2020, and Articles 2 and 3 of Resolution 058 of April 14, 2020, issued by CREG. These regulations established temporary measures for paying electricity bills. All suppliers were required to offer residential users in strata 1 to 4 deferred payment options for their electricity service bills. For other regulated users, before suspending service due to non-payment, suppliers had to offer deferred payment options for electricity service bills, applying the rates established in the resolution.

As of March 31, 2024, the deferred residential energy receivables for socioeconomic strata 1 to 4 amount to \$1,120,619.

Additionally, there are power purchase agreement No. EDCC-111-2012 and EDCC-154-201 and another numbered EDCC-136-2013/EM-13-213, entered into with the wholesale market client Electrificadora del Caribe S.A. E.S.P. Due to internal cash flow difficulties of the client, an agreement was reached to extend the payment of the invoice for \$98,990,119, with a 100% provision.

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

The current commercial accounts mainly correspond to energy estimates totaling \$9,191,742. The most significant clients are: Inversiones en Recreación, Deporte y Salud S.A.S. with \$714,955; Caja Colombiana de Subsidio Familiar Colsubsidio with \$375,424; Crepes & Waffles S.A. with \$373,776; and Operadora Colombiana de Cines S.A.S. with \$341,381.

Central America:

As of March 31, 2024, the current trade receivables for Central America operations amount to \$94,505,428 for energy sales and \$107,967,181 in invoices to be issued.

By country, the balances are as follows:

Panama: Billed energy of \$75,287,985, mainly from Enel Fortuna S.A., with the following significant third parties: Distribución Eléctrica Metro-Oeste S.A. (Edemet) for \$39,179,933; Elektra Noreste S.A. (Ensa) for \$7,235,051; Empresa de Distribución Eléctrica Chiriquí S.A. (EDECHI) for \$7,173,574; and AES Panamá for \$3,208,321. Additionally, there is an estimated receivable of \$87,612,893.

Guatemala: Billed energy of \$12,743,784, mainly from Enel Guatemala S.A., with the following

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

Notes to the Condensed Consolidated Interim Financial Statements

(In thousands of Colombian pesos)

significant third parties: Industria La Popular S.A. for \$2,283,671; Comercializadora y Productora de Bebidas Los Volcanes S.A. for \$2,105,811; Embotelladora Central S.A. for \$1,705,443; Alimentos Ideal S.A. for \$1,607,349; and Alimentos y Bebidas Atlántida S.A. for \$1,244,944. Additionally, there is an estimated receivable of \$14,980,167.

Costa Rica: Billed energy of \$6,473,659 and an estimated receivable of \$5,374,121, with the third party Costa Rican Institute of Electricity (ICE).

- (2) As of March 31, 2024, and December 31, 2023, other current receivables for Enel Colombia S.A. E.S.P. primarily consist of receivables from employees with a present value of \$54,725,552 and \$58,528,368, respectively, for housing and education loans, among others. Employee loans are granted at interest rates ranging from 0% to 4.75%. Receivables from retired employees amount to \$11,101,775 and \$10,525,662, respectively, with interest rates between 3% and 5%. The Group discounts future cash flows at the market rate, recognizing the difference between the market rate and the assigned rate as prepaid benefit, which is amortized over the loan term.

Additionally, as of March 31, 2024, other major debtors include accounts receivable from SMN Termocartagena S.A. for \$24,035,369; the Ministry of Finance for \$7,024,343 related to payments made by Enel Colombia S.A. E.S.P. due to rulings against Betania as part of the 1997 stock purchase agreement; GE Energías Renovables LTDA. for \$1,231,449; Jinko Solar Co., LTDA. for \$1,101,990 for reimbursements; Prodiel Colombia S.A.S. for \$1,006,405; and others for \$14,167,787.

The balance of non-current other receivables as of March 31, 2024, includes employee receivables of \$52,832,913 and receivables from the municipalities of Guachené and Sesquilé for \$2,743,613, impaired at 100%.

Central America:

As of March 31, 2024, other current receivables for Central American companies amount to \$185,995, mainly from Costa Rica for arbitration costs with the Costa Rican Institute of Electricity (ICE).

Non-current other receivables amount to \$3,180,765, primarily from Panama at Enel Fortuna S.A. for \$3,002,415, related to the establishment of funds in a financial entity as required by Panamanian law to guarantee compensation due to an employee. These funds are returned to the Group when it fulfills its obligation to the employee.

- (3) Starting January 1, 2018, with the implementation of IFRS 9, expected credit losses are calculated by recognizing impairment from day one, rather than waiting for an event indicating impairment of the financial asset.

The implementation adopted three models defined by the Group:

- Collective simplified model.
- Individual simplified model.
- General collective model.

The evolution of portfolio impairment is as follows:

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Colombia

Item	As of March 31, 2024	As of December 31, 2023
Provision for impairment of trade accounts		
Collective Simplified Model (a)	\$ 201,025,618	\$ 185,299,083
Individual Simplified Model (b)	149,854,204	148,124,646
Total provision for impairment of trade accounts	350,879,822	333,423,729
Provisions for impairment of other accounts receivable		
General Collective Model	16,646,367	18,039,360
Total provision for impairment of other accounts receivable	16,646,367	18,039,360
Total	\$ 367,526,189	\$ 351,463,089

For the year 2024 the following variations in impairment are presented:

(a) Collective simplified model:

This model relates to the impairment of the regulated market energy portfolio, primarily concerning receivables older than 180 days. The increase is due to a significant rise in billing as of March 31, 2024.

(b) Individual simplified model:

The individual model portfolio provision includes:

- Provision for trade receivables from the non-regulated and wholesale energy and gas market totaling \$107,371,659. This is primarily due to an increase in provisions for commercial energy and gas receivables in the non-regulated and wholesale market, with a variation of \$319,924. This increase is attributed to the higher estimated receivables due to greater energy consumption in March 2024 compared to December 2023.
- Provision for other business receivables amounting to \$15,033,394, including: Ifi Concesión Salinas for \$4,769,236; Municipality of Sopo for \$3,269,517; Santa Ana Clay S.A. for \$2,434,179; Municipality of El Colegio for \$1,503,316; Municipality of Agua de Dios for \$889,846; Municipality of Puerto Salgar Aqueduct for \$766,715; and Municipal Mayor's Office of Puerto Salgar for \$651,383.
- Provision for receivables with prescription (receivables over 5 years old that are not under legal dispute) totaling \$13,744,642.
- Provision for other business receivables amounting to \$11,916,565, including: Uniaguas S.A. E.S.P. for \$6,352,506 and Aguas del Sinú S.A. E.S.P. for \$3,596,794.
- Provision for toll receivables totaling \$1,067,493.
- Provision for parent-child scheme receivables amounting to \$364,084.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

- Provision for maintenance and infrastructure in the District totaling \$326,420.
- Impairment provision recognized by Enel X Colombia S.A.S. E.S.P. amounting to \$29,947.

Central America:

The impairment of the portfolio is calculated based on Moody's risk model, which determines the probability of default and the risk of default of counterparties.

Below is the corresponding balance for Central America:

Item	As of March 31, 2024	As of December 31, 2023
Provision for impairment of trade receivables		
Individual Simplified Model	\$ 963,894	\$ 1,045,760
Total provision for impairment of trade accounts receivable	\$ 963,894	\$ 1,045,760

The write-off of delinquent debtors is carried out once all collection efforts, legal actions, and the demonstration of the debtors' insolvency have been exhausted.

As of March 31, 2024, no significant effects have been observed that would impact the calculation of impairment for receivables. For this reason, the models recommended under IFRS 9 have been maintained.

The movements in the impairment provision for trade receivables and other receivables are as follows:

The details of the allocation and usage as of March 31, 2024, and December 31, 2023, are as follows:

Commercial Portfolio	As of March 31, 2024	As of December 31, 2023
Opening Balance	\$ 352,508,849	\$ 308,385,547
Allocations	20,932,365	52,272,854
Uses	(4,951,131)	(8,149,552)
Closing Balance	\$ 368,490,083	\$ 352,508,849

Guarantees provided by debtors:

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

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

For employee loans, guarantees are covered by mortgages, promissory notes, and pledges.

8. Related-Party Transactions and Balances

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Accounts receivable from related parties

Name of related company	Kind of related party	Country of origin	Transaction Type	As of March 31, 2024	As of December 31, 2023
Enel North América INC	United States	Other (*)	Expatriates (1)	\$ 4,867,048	\$ 2,495,550
Enel North América INC	Colombia	Other (*)	Expatriates (1)	45,748	30,328
Enel Green Power R.S.A.	South Africa	Other (*)	Expatriates (1)	2,219,897	2,208,197
Enel S.p.A.	Italia	Parent	Expatriates (1)	1,803,102	1,547,086
Enel Brasil S.A.	Brazil	Other (*)	Expatriates (1)	1,329,608	1,322,600
Enel Green Power S.p.A.	Italy	Other (*)	Expatriates (1)	1,192,182	1,259,586
Enel Grids S.R.L.	Italy	Other (*)	Expatriates (1)	1,139,051	1,139,051
Usme Z.E. S.A.S.	Colombia	Associate	Maintenance service (2)	727,243	-
Usme Z.E. S.A.S.	Colombia	Associate	LSA Agreement (2)	337,016	766,925
Grupo de Energía de Bogotá S.A. E.S.P.	Colombia	Other (*)	Christmas lighting	672,270	672,270
Grupo de Energía de Bogotá S.A. E.S.P.	Colombia	Other (*)	Other services	50,142	27,077
Energía Nueva, Energía Limpia México S de R.L. de C.V.	Mexico	Other (*)	Expatriates	454,036	-
Endesa Operaciones y Servicios Comerciales S.L.U.	Spain	Other (*)	Off-shore services (3)	466,396	774,425
Enel Tradign Brasil S.A.	Brazil	Other (*)	Supply and maintenance of the commercial platform	451,230	-
Enel Distribución Chile S.A.	Chile	Other (*)	Control tower Chile	379,087	377,089
Enel Distribución Chile S.A.	Chile	Other (*)	Expatriates (1)	163,756	149,532
Fontibón Z.E S.A.S.	Colombia	Associate	Agency Agreement (2)	336,906	216,851
Fontibón Z.E S.A.S.	Colombia	Associate	Maintenance service (2)	147,259	-
Enel Américas S.A.	Chile	Controlling	Reimbursement of expenses	299,709	299,709
Enel Américas S.A.	Chile	Controlling	Expatriates (1)	4,087	4,087
Enel Global Trading S.p.A.	Italia	Other (*)	Expatriates (1)	280,146	280,146
Enel Distribución Perú S.A.	Peru	Other (*)	Control tower Peru	246,478	245,179
E-distribucion Redes Digitales	Spain	Other (*)	Expatriates (1)	157,509	137,785
Endesa Energía S.A.	Spain	Other (*)	Off-shore services (3)	147,939	777,503
Enel Trading Argentina S.R.L.	Argentina	Other (*)	Expatriates (1)	108,062	108,062
Companhia Energética Do Ceara	Brazil	Other (*)	Expatriates (1)	62,933	62,933
Colombia ZE S.A.S.	Colombia	Associate	Other services	50,759	11,864
Bogotá ZE S.A.S.	Colombia	Associate	Other services	50,759	11,864
Enel Generación Perú S.A.	Perú	Other (*)	Expatriates (1)	23,733	98,596
Enel Servicios México S.A.	México	Other (*)	Expatriates (1)	-	514,066
Enel Energía S.A. DE C.V.	México	Other (*)	Sale of energy	-	297,122
				\$ 18,214,091	\$ 15,835,483

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

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

An impairment in accordance with IFRS 9 is recorded for related-party receivables, amounting to \$44,711 for 2024. For 2023, an impairment of \$48,656 was recorded.

- (1) Corresponds to the provision movements for the year 2024 and collections made for the costs of expatriate personnel from Spain, Italy, Brazil, and Chile in Colombia, invoiced during 2023.
- (2) The increase in the first quarter of 2024 is mainly due to: i) the net effect of billing for administration and maintenance services for January and February; ii) a provision for March 2024 amounting to \$1,687,365; and iii) collections made in March for some services of 2024 totaling \$(429,271).
- (3) Call center services according to the contract between the parties. The decrease is mainly due to collections in 2024 amounting to \$(1,336,250) and accruals for services in 2024 totaling \$398,927.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Accounts payable due to related parties

Name of related company	Kind of related party	Country of origin	Transaction Type	As of March 31, 2024		As of December 31, 2023	
				Current	Non-Current	Current	Non-Current
Enel Américas S.A.	Chile	Other (*)	Dividends (1)	\$ 1,036,166,232	\$ -	\$ -	\$ -
Grupo Energía Bogotá S.A. E.S.P.	Colombia	Other (**)	Dividends (1)	768,210,584	-	-	-
Grupo Energía Bogotá S.A. E.S.P.	Colombia	Other (**)	Other services	-	-	239	-
Enel Finance International S.R.L.	Netherlands	Other (*)	Loans (2)	80,846,012	197,188,117	73,387,275	196,148,881
Enel Green Power SpA Glo	Italy	Other (*)	IT services (3)	51,035,022	-	38,747,757	-
Enel Green Power SpA Glo	Italy	Other (*)	HH Recharge PUC (4)	4,336,906	-	8,632,566	-
Enel Green Power SpA Glo	Italy	Other (*)	Technical fee	4,230,794	-	3,618,226	-
Enel Green Power SpA Glo	Italy	Other (*)	Impatriates	230,274	-	509,151	-
Enel Green Power SpA Glo	Italy	Other (*)	Covid-19 Policies	2,150	-	2,150	-
Enel Grids S.R.L.	Italy	Other (*)	IT services (3)	39,150,425	-	44,101,114	-
Enel Grids S.R.L.	Italy	Other (*)	Impatriates	1,542,373	-	1,350,130	-
Enel Grids S.R.L.	Italy	Other (*)	Project advance payment	-	4,222,787	-	834,068
Enel Global Services S.R.L.	Italy	Other (*)	IT services (3)	17,539,280	-	21,889,091	-
Enel X S.R.L.	Italy	Other (*)	IT services (3)	8,657,784	-	12,545,675	-
Enel S.p.A.	Italy	Parent	IT services (3)	7,481,104	-	6,359,600	-
Enel S.p.A.	Italy	Parent	Impatriates	503,704	-	16,601,707	-
Enel S.p.A.	Italy	Parent	Guarantees and interest (5)	195,096	-	1,661,925	-
Enel S.p.A.	Italy	Parent	Covid-19 Policies	124,412	-	401,909	-
Enel S.p.A.	Italy	Parent	Reimbursement of expenses	-	-	716,719	-
Enel Energía, S.A. DE C.V.	Mexico	Other (*)	Energy	6,262,142	-	16,549,979	-
Enel Green Power Chile S.A.	Chile	Other (*)	HH Recharge PUC (4)	5,122,259	-	5,774,461	-
Enel Services México S.A.	Mexico	Other (*)	Expatriates	4,038,960	-	-	-
Enel Services México S.A.	Mexico	Other (*)	Energy	-	-	3,479,969	-
Enel Produzione S.p.A.	Italy	Other (*)	Impatriates	2,371,284	-	2,412,623	-
Enel Italia S.R.L.	Italy	Other (*)	IT services (3)	1,970,671	-	1,992,281	-
Enel Distribución Chile S.A.	Chile	Other (*)	Expatriates	1,883,501	-	17,417	-
Enel Global Trading S.p.A.	Italy	Other (*)	IT services (3)	1,443,641	-	1,864,021	-
Enel Global Trading S.p.A.	Italy	Other (*)	Impatriates	-	-	124,113	-
Enel Brasil S.A.	Brazil	Other (*)	Impatriates	263,740	-	2,344,496	-
Enel Green Power España S.L.U.	Spain	Other (*)	Impatriates	202,511	-	426,784	-
Enel Chile S.A.	Chile	Other (*)	Impatriates	27,357	-	101,210	-
Enel Generación Chile S.A.	Chile	Other (*)	Impatriates	27,285	-	126,965	-
E-Distribuzione S.p.A.	Italy	Other (*)	Engineering services	9,823	-	9,994	-
Enel Green Power El Salvador S.A.	El Salvador	Other (*)	Other accounts payable (6)	-	26,684,824	-	26,544,187
Usme Z.E. S.A.S.	Colombia	Associate	Chargers advance payment (7)	-	11,645,386	-	11,475,464
Fontibón Z.E S.A.S.	Colombia	Associate	Chargers advance payment (7)	-	8,606,927	-	8,481,110
Enel X Way Colombia S.A.S.	Colombia	Other	Capitalization (8)	-	2,959,397	-	2,905,606
Fundación Enel Colombia	Colombia	Other (*)	Donations	-	-	1,180,000	-
				\$ 2,043,875,326	\$ 251,307,438	\$ 266,929,547	\$ 246,389,316

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

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

- (1) This corresponds to the distribution of profits, approved by the General Shareholders' Meeting on March 21, 2024, to Enel Américas S.A. and Grupo Energía Bogotá S.A. E.S.P. from the net income of 2023, totaling \$1,804,376,816. The primary shareholders, considered related parties, hold 57.34% and 42.52% respectively.
- (2) Refers to a loan for financing the construction of 7 solar plants in Central America, with maturities between 2025 and 2031.
- (3) The decrease is mainly due to the net effect of invoice payments for services in 2023, provisions for IT services from January to March 2024 related to the Digital Worker Transformation, Governance-E4E SAP Renewables, Global CKS-SAP-TAM-SYSTEM, Online Monitoring and

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Infrastructure, Cyber Security-Digital Enabler, Intranet Applications, and Global Travel projects.

- (4) This pertains to labor costs for engineering services related to the development of the La Loma, Guayepo, and Windpeshi plants. The decrease is mainly due to payments made in the first quarter of 2024 for services accrued in 2023, amounting to \$(4,295,660).
- (5) This mainly concerns commissions for establishing bank guarantees for the development of solar parks El Paso, La Loma, Guayepo, Sabanalarga, Fundación, and wind parks Chemesky, Tumawind, and Windpeshi. The decrease is due to payments for services in 2023 made during the first quarter of 2024, totaling \$(1,417,737).
- (6) This refers to an agreement for other payables between Enel Green Power El Salvador S.A. de C.V. and Generadora Montecristo S.A. In 2015, Enel Green Power El Salvador S.A. de C.V. began its liquidation-dissolution process, and it is expected that the tax office will complete the audit and issue a clearance for the dissolution-liquidation agreement in 2023. Once the fiscal resolution certificate is issued, Generadora Montecristo S.A. will settle the debt.
- (7) In accordance with the obligations related to the contract with Transmilenio S.A., Fontibón Z.E. S.A.S., and Usme Z.E. S.A.S., an advance payment has been made for the supply of chargers for the Operational Unit – UFO 7 Fontibón IV and Operational Unit – UFO 13 Usme IV. The chargers are to be delivered in 2030 as per the commercial agreement. The increase in the first quarter of 2024 is due to the financial adjustment (time value of money) on the advance payment received.
- (8) This pertains to pending capital contributions to Enel X Way Colombia S.A.S., as stipulated in the incorporation statutes, which indicate that the subscribed capital is to be paid in cash within 2 years from the date of incorporation of the company.

Effects on results with related parties

Income / Company	Transaction	As of March 31, 2024	As of March 31, 2023
Usme Z.E. S.A.S	Operation and maintenance	\$ 685,271	\$ -
Fontibón Z.E S.A.S	Operation and maintenance	585,366	-
Endesa Operaciones y Servicios Comerciales S.L.U.	Off-shore services	244,710	-
Enel S.P.A.	Expatriates	191,349	459,333
Enel S.P.A.	Exchange difference	-	632,861
Grupo Energía Bogotá S.A. E.S.P.	Sale of energy	153,157	134,676
Endesa Energía S.A.	Off-shore services	98,141	91,468
Endesa Energía S.A.	Exchange difference	3,356	-
Enel Global Services S.R.L.	Exchange difference	50,996	-
Enel Green Power S.p.A	Exchange difference	38,301	476,604
Enel Green Power S.p.A.	Technical fee (1)	-	2,667,779
Enel Green Power España S.L.U	Exchange difference	32,700	27,476
Bogotá Z.E. S.A.S	Administrative services	32,685	-
Colombia Z.E. S.A.S.	Administrative services	32,685	-
Enel Brasil S.A.	Exchange difference	32,515	-
Enel Brasil S.A.	Expatriates	-	11,886
Enel Generación Perú S.A.A.	Expatriates	20,025	44,687
Enel Generación Perú S.A.A.	Exchange difference	2,384	-
E-distribucion Redes Digitales	Expatriates	19,725	-
Enel Distribución Chile S.A.	Expatriates	15,932	15,342
Enel North América INC	Expatriates	15,422	425,255

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Income / Company	Transaction	As of March 31, 2024	As of March 31, 2023
Gridspertise S.R.L.	Exchange difference	7,971	30,272
Enel Italia SPA.	Exchange difference	5,847	-
Enel Distribución Perú S.A.	Exchange difference	1,298	-
Enel Generación Chile S.A.	Impatriates	460	-
E-distribuzione SpA	Exchange difference	171	252
Kino Facilities Manager S.A. De C.V.	Expatriates	-	16,087
Enel Grids S.R.L.	Exchange difference	-	2,243,764
Enel Grids S.R.L.	Expatriates	-	19,875
Enel Global Services S.p.A.	Exchange difference	-	920,674
Enel Green Power Chile S.A.	Exchange difference	-	344,754
Endesa Operaciones y Servicios S.L.	Off-shore services	-	283,571
Endesa Operaciones y Servicios S.L.	Exchange difference	-	138,349
Enel Green Power Romania S.R.L.	Exchange difference	-	199,267
Enel X S.R.L.	Exchange difference	-	149,600
Enel Global Thermal Generation S.R.L.	Exchange difference	-	116,012
Enel Global Thermal Generation S.R.L.	Expatriates	-	50,569
Enel Global Thermal Generation S.R.L.	IT services	-	30,264
Enel Global Trading S.p.A.	Expatriates	-	96,624
Enel Global Trading S.p.A.	Exchange difference	-	44,331
Enel Chile S.A.	Exchange difference	-	34,901
Enel Italia S.R.L.	Exchange difference	-	13,077
Energía y Servicios South America S.p.A.	Exchange difference	-	2,357
Enel Iberia S.R.L.	Exchange difference	-	1,354
		\$ 2,270,467	\$ 9,723,321

- (1) In 2024 there is no update in the values reported in previous periods associated with the Technical fee (counterparty commission); this item is in the process of reconciliation with the counterparty; Enel Colombia S.A. E.S.P. expects that as a result, no relevant adjustment will be presented.

Costs and expenses/ Company	Transaction	As of March 31, 2024	As of March 31, 2023
Enel Global Services S.R.L.	IT services (1)	\$ 7,241,144	\$ -
Enel Global Services S.R.L.	Exchange difference	17,249	-
Enel Finance Internacional Nv	Financial expenses	6,626,007	9,755,785
Enel Grids S.R. L.	IT services (1)	5,014,124	2,534,212
Enel Grids S.R. L.	Impatriates	429,716	460,609
Enel Grids S.R. L.	Exchange difference	245,289	560,123
Enel S.p.A.	IT services (1)	4,069,880	2,971,171
Enel S.p.A.	Impatriates	490,400	-
Enel S.p.A.	Guarantee and interest	326,680	315,653
Enel S.p.A.	Exchange difference	28,094	-
Enel S.p.A.	Expatriates	-	573,659
Enel Green Power S.p.A. Glo	Tech management	1,556,335	-
Enel Green Power S.p.A. Glo	IT services (1)	438,115	2,161,363
Enel Green Power S.p.A. Glo	Exchange difference	354,693	1,344,669
Enel Green Power S.p.A. Glo	Impatriates	58,092	2,150
Enel Green Power S.p.A. Glo	Technical fee	-	2,705,666
Enel Global Trading S.p.A. IT	IT services (1)	694,964	239,573
Enel Global Trading S.p.A. IT	Exchange difference	9,648	8,828
Gridspertise S.R.L.	Engineering services	585,020	-
Gridspertise S.R.L.	Exchange difference	-	117,026
Enel X S.R.L.	Exchange difference	283,460	37,108
Enel X S.R.L.	IT services (1)	142,294	559,746
Usme Z.E. S.A.S.	Financial expenses	169,922	-
Fontibón Z.E S.A.S	Financial expenses	125,817	-
Enel Brasil S.A.	Impatriates	81,177	107,956
Grupo Energía Bogotá S.A. E.S.P.	Betania Fiber Optics	60,690	60,690
Grupo Energía Bogotá S.A. E.S.P.	Other services	13,629	3,048

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Costs and expenses/ Company	Transaction	As of March 31, 2024	As of March 31, 2023
Enel Green Power Chile S.A.	Exchange difference	43,443	239,713
Enel Chile S.A.	Impatriates	25,637	-
Enel Chile S.A.	Exchange difference	729	25,992
Enel Chile S.A.	Expatriates	-	62,765
Endesa Operaciones y Servicios Comerciales S.L.R.	Exchange difference	4,762	157,046
Enel Services México S.A.	Exchange difference	4,587	-
Enel Green Power España S.L.U.	Exchange difference	2,257	-
Enel Green Power España S.L.U.	Expatriates	-	107,956
Enel Generación Chile S.A.	Exchange difference	727	630
Enel Generación Chile S.A.	Impatriates	-	91,652
Enel Distribución Chile S.A.	Exchange difference	44	-
Enel Energía, S.A. DE C.V.	Purchase of energy	-	3,848,637
Enel Global Services S.p.A.	IT services	-	3,558,087
Enel Global Services S.p.A.	Exchange difference	-	223,469
Fundación Enel Colombia	Donations (2)	-	1,912,202
Enel Green Power Romania S.R.L.	Impatriates	-	472,398
Enel Global Thermal Generation S.R.L.	Exchange difference	-	414,083
Enel Iberia S.R.L.	Impatriates	-	97,761
Endesa Energía S.A.	Exchange difference	-	11,148
		\$ 29,144,625	\$ 35,742,574

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

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

Board of Directors and Key Management Personnel

Board of Directors

The Group (headed by Enel Colombia S.A. E.S.P. as parent company) Group has a Board of Directors composed of seven (7) principal members, each with a personal alternate, elected by the General Shareholders' Meeting through the electoral quotient system. As long as the company has the status of a securities issuer, 25% of the members of the Board of Directors shall be independent as required by law. Directors are appointed for two (2) year terms, and they may be reelected indefinitely, with the General Shareholders' Meeting having the authority to freely remove them at any time.

The Board of Directors in office as of March 31, 2024, was elected by the General Shareholders' Meeting in extraordinary session held on March 21, 2023. The Group appoints a president, who is elected by the Board of Directors from among its members for a two (2) year term, and may be reelected indefinitely or freely removed before the end of the term. Additionally, the Board of Directors shall appoint a secretary, who may not be a member of the Board and may be freely replaced at any time. The appointment of the president and secretary was approved by the Board of Directors in session No. 507 on March 30, 2022.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

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

In accordance with the the minutes of the General Shareholders' Meeting number 110 held on March 21, 2024, the Board of Directors slate was approved as follows:

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

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

The fees paid to the Board of Directors:

Third	As of March 31, 2024	As of March 31, 2023
Vargas Lleras José Antonio	\$ 26,747	\$ 42,694
Ortega López Juan Ricardo	26,747	32,134
Martínez Ortiz Astrid	26,747	32,134
Tabares Ángel Jorge Andrés	26,747	32,134
Soto Losada Carolina	26,747	32,134
Caldas Rico Andrés	26,747	21,574
Tommasi Luciano	26,747	-
Rubio Díaz Lucio	-	32,134
Total overall	\$ 187,229	\$ 224,938

Key Management Personnel

The key management personnel is listed below:

Name	Position	Term
Luciano Tommasi	Manager	January-March
Eugenio Calderón	First Alternate Manager	January-March
Fernando Gutiérrez Medina	Second Alternate Manager	January-March
Mónica Cataldo	Third Alternate Manager	January-March
Carlos Mario Restrepo	Fourth Alternate Manager	January-March
Maurizio Rastelli	Fifth Alternate Manager / Administrative and Financial Manager	January-March
Antonio Crisol Puertas	First Alternate Manager	March
Dario Miceli	Second Alternate Manager	March
Raffaele Enrico Grandi	Fifth Alternate Manager	March

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Compensation accrued by Enel Colombia S.A E.S.P. personnel as of March 31, 2024 and 2023 amounts to:

	<u>As of March 31, 2024</u>	<u>As of March 31, 2023</u>
Compensation (*)	\$ 880,227	\$ 1,615,716
Retirement bonus	842,948	-
	<u>\$ 1,723,175</u>	<u>\$ 1,615,716</u>

(*) Include salaries and bonuses

Incentive Plans for Key Management Personnel

The Group offers its managers an annual bonus for goal achievement. This bonus corresponds to a specific number of gross monthly salaries.

From January 1 to March 31, 2024, the Group does not provide any equity-based benefits to key management personnel, nor has it established any guarantees in their favor.

9. Inventories, net

	<u>As of March 31, 2024</u>	<u>As of December 31, 2023</u>
Electrical materials and energy accessories, net (1)	\$ 367,177,634	\$ 330,566,597
Coal (2)	71,836,367	93,094,667
Transformers (3)	51,180,307	56,681,028
CO2 carbon credits (4)	23,507,127	23,573,288
Non-electrical materials (1)	6,911,766	6,049,392
Other inventories	2,850,956	3,137,279
Fuel oil (5)	1,734,633	1,975,748
Inventory in transit	-	19,906,311
Total inventories	<u>\$ 525,198,790</u>	<u>\$ 534,984,310</u>

(1) Materials and accessories consist of the following:

	<u>As of March 31, 2024</u>	<u>As of December 31, 2023</u>
Spare parts and materials (a)	\$ 382,684,884	\$ 345,339,255
Provisions of materials (b)	(8,595,484)	(8,723,266)
Total other inventories	<u>\$ 374,089,400</u>	<u>\$ 336,615,989</u>

(a) Materials and spare parts correspond to elements that are used in the construction process of projects, repairs and/or maintenance of generation plants, substations, high, medium and low voltage distribution networks and public lighting networks, in accordance with the maintenance and investment plan defined for the year 2024.

As of March 31, 2024, the increase is mainly due to the purchase of materials for substation cells, switches, power equipment, and for lines and networks, elements such as poles, conductors, protections, reclosers and telecontrol equipment; these elements are required according to business demand.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Central America:

The inventories of the Central American companies consist of a group of electrical materials, spare parts, and accessories:

Inventories Central America		
Country	Worth	
Guatemala	\$	22,818,845
Panama		9,647,399
Costa Rica		1,515,923
Total Central American Inventories	\$	33,982,167

- (b) As of March 31, 2024, Enel Colombia S.A. E.S.P. used the provision established for the 2024 period, amounting to \$138,144, for the write-off of obsolete materials in the distribution segment.

Central America:

In Central American companies, as of March 31, 2024, Panama has a provision for obsolescence totaling \$1,966,181.

- (2) The balance for Enel Colombia S.A. E.S.P. as of March 31, 2024 (Termozipa Power Plant) reflects a decrease due to the development of the El Niño phenomenon in Colombia. During the analysis period, there was an increase in the generation dispatch from the plant, and consequently, an increase in coal consumption, which resulted in a lower stored volume and a corresponding decrease in value.
- (3) The transformers pertain to Enel Colombia S.A. E.S.P. as of March 31, 2024. These are elements required for the replacement, repair, and/or maintenance processes of substations, high, medium, and low voltage distribution networks, and public lighting networks, in accordance with the contingencies presented and the maintenance and investment plan defined by Enel Colombia S.A. E.S.P. for 2024.
- (4) The balance for Enel Colombia S.A. E.S.P. as of March 31, 2024, includes CO2 carbon credits. The fair value of these credits is \$78,330,801, while their book value, after accounting for credits sold since issuance, is \$23,507,127, as follows:

Recognition of Carbon Credits		
Month/Year of issue	Number of certificates issued	Credit 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, credits issued	6,389,654	\$ 78,330,801
Total, credits sold as of December 31, 2023		(54,757,513)
Total, credits sold as of March 31, 2024		(66,161)
Total, recognition of carbon credits		\$ 23,507,127

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

- (5) As of March 31, 2024, Fuel Oil corresponds to the inventory held at the Termozipa Power Plant.

10. Assets and Liabilities Held for Sale

Enel Colombia S.A E.S.P. as of March 31, 2024 has assets held for sale for \$424,508,688, which are described below:

	<u>As of March 31, 2024</u>	<u>As of December 31, 2023</u>
Windpeshi Project (1)	\$ 424,247,550	\$ 424,247,550
Property, plant and equipment	261,138	261,138
	<u>\$ 424,508,688</u>	<u>\$ 424,508,688</u>

- (1) On May 24, 2023, the Board of Directors approved the indefinite suspension of the Windpeshi wind project in the department of La Guajira. The Board authorized the initiation, execution, and signing of all necessary acts and documents to this end, with the aim of protecting the value of the Group, evaluating and analyzing the sale scenarios for the project and/or the turbines and equipment acquired for it. Consequently, this asset is classified as held for sale.

11. Income Tax Assets

Assets corresponding to taxes are presented below:

	<u>As of March 31, 2024</u>	<u>As of December 31, 2023</u>
Income tax advance (CAM) (1)	of	\$ 98,762,893
Self-withholding of income tax withholdings (2)	3,422,371	3,422,371
Income tax advance for the year (3)	2,420,336	2,420,336
Special self-withholdings (4)	1,854,209	1,279,391
Tax discounts and income tax withholdings (5)	164,258	107,396
Income tax credit balances (6)	69,175	69,739
Total current tax assets	<u>\$ 105,255,345</u>	<u>\$ 106,062,126</u>

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

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

	<u>As of March 31, 2024</u>	<u>As of December 31, 2023</u>
Self-withholding in favor 2020 (2)	\$ 2,420,336	\$ 2,420,336
Lower advance value 2020 (3)	2,420,336	2,420,336
Self-withholding in favor 2019 (2)	1,002,035	1,002,035
Total current tax assets	<u>\$ 5,842,707</u>	<u>\$ 5,842,707</u>

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

- Central American companies

	<u>As of March 31, 2024</u>	<u>As of December 31, 2023</u>
Total companies Panama (1)	\$ 92,972,574	\$ 92,482,584
Total companies Costa Rica (1)	4,352,422	6,280,309
Total current tax assets	\$ 97,324,996	\$ 98,762,893

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

	<u>As of March 31, 2024</u>	<u>As of December 31, 2023</u>
Special self-withholding (4)	\$ 1,839,140	\$ 1,264,322
Withholdings made (5)	147,133	90,271
Income tax credit balance (6)	13,336	13,900
Total current tax assets	\$ 1,999,609	\$ 1,368,493

- Atlántico Photovoltaic S.A.S.

	<u>As of March 31, 2024</u>	<u>As of December 31, 2023</u>
Income tax credit balances (6)	\$ 45,024	\$ 45,024
Income tax withholding (5)	17,125	17,125
Special self-withholding (4)	15,070	15,070
Total current tax assets	\$ 77,219	\$ 77,219

- Latamsolar Fotovoltaica Fundación S.A.S.

	<u>As of March 31, 2024</u>	<u>As of December 31, 2023</u>
Income tax credit balances (6)	\$ 10,814	\$ 10,814
Total current tax assets	\$ 10,814	\$ 10,814

12. Investments in Subsidiaries, Joint Ventures, and Associates

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

The following is the detail of the investments:

Equity securities	Economic Activity	Relationship	Common Shares (*)	% Interest (*)	As of March 31, de 2024	As of December 31, de 2023
Usme ZE S.A.S. (1)	Investment	Associate	739,653,977	20.0000%	\$ 18,218,171	\$ 19,868,101
Fontibón ZE S.A.S. (1)	Investment	Associate	434,359,750	20.0000%	13,956,863	15,834,410
Crédito Fácil Codensa S.A. (2)	Investment	Associate	15,678	48.9938%	9,807,187	10,054,171
Enel X Way Colombia S.A.S. (3)	Investment	Associate	6,014	40.0000%	5,589,996	5,514,141
Operadora Distrital de Transporte S.A.S. (4)	Investment	Associate	12,500	20.0000%	2,524,115	3,180,589
Colombia ZE S.A.S. (5)	Investment	Associate	5,186,737	20.0000%	142,002	203,101
Bogotá ZE S.A.S. (1)	Investment	Associate	503,609,700	20.0000%	96,855	86,205
					\$ 50,335,189	\$ 54,740,718

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

(*) The common shares and the percentage of ownership as of March 31, 2024 and December 31, 2023 remain unchanged.

- (1) Usme ZE S.A.S. and Fontibón ZE S.A.S. were established on January 18, 2021, with their main purpose being to subscribe to and execute concession contracts for the Functional Operating Unit - UFO 7 Fontibón IV and the Functional Operating Unit - UFO 13 Usme IV. The sole shareholder of these companies is Bogota ZE S.A.S., which was established on October 20, 2020.

On April 21, 2023, the Group Enel Colombia S.A. E.S.P. sold 80% of its ownership stake in Colombia ZE S.A.S., which in turn holds 100% of Bogota ZE S.A.S., and Bogota ZE S.A.S. holds 100% of Fontibón ZE S.A.S. and Usme ZE S.A.S. Consequently, the Group retains a 20% ownership stake in these companies both directly and indirectly, maintaining significant influence over them.

- (2) Crédito Fácil Codensa S.A. (a financing company) is a public limited company whose primary objective is to engage in activities typical of financing companies as permitted by law. Enel Colombia S.A. E.S.P. regards its investment in this company as an associate, as it holds a 48.99% ownership stake and has significant influence over it.
- (3) Enel X Way Colombia S.A.S. is a simplified joint-stock company aimed at carrying out any act related to the purchase, sale, and acquisition for any purpose, importation and exportation, management, administration, and commercialization of charging infrastructure. The investment by Enel Colombia S.A. E.S.P. in this company is considered an associate, given that the ownership stake is 40.00% and the Group holds significant influence over it.
- (4) Operadora Distrital de Transporte S.A.S. "La Rolita" is a company primarily engaged in providing public mass transit services in Bogota and its surrounding area. Enel Colombia S.A. E.S.P. holds a 20% stake in this company, and these shares were registered with the Chamber of Commerce in February 2023.
- (5) Colombia ZE S.A.S. is a simplified joint-stock company, established on April 17, 2018, with its main purpose being the execution of public lighting projects and the development of electrical engineering projects. The investment by Enel Colombia S.A. E.S.P. in this company is considered an associate, given that the ownership stake is 20.00%, and the Group holds significant influence over it.

Information corresponding to the associates:

The common shares and the percentage of ownership as of March 31, 2024 and December 31, 2023 remain unchanged.

	Total assets	Total liabilities	Equity	Total liabilities and equity	Period profit/ loss
Usme ZE S.A.S.	\$446,885,955	\$355,795,098	\$91,090,857	\$446,885,955	\$(8,249,649)
Fontibón ZE S.A.S.	366,232,216	296,447,900	69,784,316	366,232,216	(9,387,736)
Crédito Fácil Codensa S.A. (Compañía de financiamiento)	20,199,367	182,167	20,017,200	20,199,367	(1,339,913)
Enel X Way Colombia S.A.S.	14,034,822	59,832	13,974,990	14,034,822	53,717
Operadora Distrital de Transporte S.A.S.	21,641,560	9,020,985	12,620,575	21,641,560	(1,234,905)

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

	Total assets	Total liabilities	Equity	Total liabilities and equity	Period profit/loss
Colombia ZE S.A.S.	711,949	1,939	710,010	711,949	(175,215)
Bogotá ZE S.A.S.	484,666	391	484,275	484,666	2,200,365

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

	Total assets	Total liabilities	Equity	Total liabilities and equity	Period profit/loss
Usme ZE S.A.S. (*)	\$451,404,161	\$352,063,657	\$99,340,504	\$451,404,161	-
Fontibón ZE S.A.S. (*)	403,564,462	324,392,413	79,172,049	403,564,462	-
Crédito Fácil Codensa S.A. (Compañía de financiamiento)	20,545,153	26,436	20,518,717	20,545,153	(346,281)
Operadora Distrital de Transporte S.A.S.	22,562,897	6,659,954	15,902,943	22,562,897	2,365,178
Enel X Way Colombia S.A.S.	13,833,424	47,154	13,786,270	13,833,424	-
Colombia ZE S.A.S. (*)	180,209,041	179,193,534	1,015,507	180,209,041	-
Bogotá ZE S.A.S. (*)	179,022,882	178,591,857	431,025	179,022,882	-

(*) The results of these companies are not shown as of March 31, 2023, since at that date they were part of the Group's subsidiaries, a situation that changed in April 2023 with the sale of 80%.

The detail of the effect on income/loss of the associates restated by the equity method in which the Group has a direct investment is as follows:

Effect on income (loss) equity method	Three-month period from January 1 through March 31, 2024	Three-month period from January 1 through March 31, 2023
	Bogotá ZE S.A.S.	\$ 440,073
Enel X Way Colombia S.A.S.	21,487	-
Colombia ZE S.A.S.	(35,043)	-
Operadora Distrital de Transporte S.A.S.	(246,981)	473,036
Crédito Fácil Codensa S.A. (Compañía de financiamiento)	(656,474)	(169,656)
Usme ZE S.A.S.	(1,649,930)	-
Fontibón ZE S.A.S.	(1,877,547)	-
Total	\$ (4,004,415)	\$ 303,380

13. Intangible assets other than goodwill, net

Intangible assets	As of March 31, 2024	As of December 31, 2023
Costs to obtain contracts (1)	\$ 386,555,224	\$ 392,397,558
Computer software (2)	337,306,714	333,592,873
Other identifiable intangible assets	337,178,690	389,676,773
<i>Construction and works in progress</i>	288,176,191	339,046,873
<i>Other intangible resources</i>	49,002,499	50,629,900
Concessions (3)	256,352,008	261,193,328
Rights and easements (4)	88,941,439	90,083,310
Development costs	27,754,821	27,568,973
Licenses	4,629,607	4,748,760
Intangible assets, net	\$ 1,438,718,503	\$ 1,499,261,575
<i>Cost</i>		

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Costs to obtain contracts	430,862,397	\$ 428,591,631
Computer software	897,160,120	851,054,483
Other identifiable intangible assets	384,895,887	435,277,222
<i>Construction and works in progress</i>	288,176,191	339,046,873
<i>Other intangible resources</i>	96,719,696	96,230,349
Concessions	1,287,473,735	1,280,688,387
Rights and easements	163,317,110	163,303,223
Development costs	62,868,885	62,528,219
Licenses	93,894,842	93,243,845
Intangible assets, gross	\$ 3,320,472,976	\$ 3,314,687,010
<i>Amortization</i>		
Costs to obtain contracts	(44,307,173)	(36,194,073)
Computer software	(559,853,406)	(517,461,610)
Other identifiable intangible assets	(47,717,197)	(45,600,449)
Concessions	(1,031,121,727)	(1,019,495,059)
Rights and easements	(74,375,671)	(73,219,913)
Development costs	(35,114,064)	(34,959,246)
Licenses	(89,265,235)	(88,495,085)
Accumulated Amortization of Intangible Assets	\$ (1,881,754,473)	\$ (1,815,425,435)

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

And in the company Enel Panamá CAM S.R.L. PPA for energy purchase agreement with Sol Real LTD, for distribution in the market corresponding to 202 GW. The increase in March 2024 with respect to December 2023 corresponds to the effect of exchange rates (3,842.30 March 2024 vs. 3,822.05 December 2023).

- (2) The increase corresponds to software additions associated with the projects: Centralized service systems to ensure efficiency and effectiveness of all activities and projects related to GDS support platforms and applications (CRM, IC talend, Ixal S&S, Enel Flex) for \$1,833,011, projects related to SAP ERP platforms for \$964,434; ERP Evolutivos for \$229,434, licenses and other software for \$686,962.
- (3) The concessions are as follows:

- **Costa Rica:**

P.H. Chucás S.A. has a signed Power Purchase Agreement (PPA) with the Costa Rican Institute of Electricity (ICE) for the construction, operation, and transfer of the plant (BOT) until September 2031, valued at US \$61,957,819. Additionally, the First Chamber of the Supreme Court issued a resolution regarding the arbitration with the Costa Rican Institute of Electricity (ICE), which affects the concession asset. The variation in March 2024 compared to December 2023 is due to the effect of exchange rates (3,842.30 in March 2024 vs. 3,822.05 in December 2023).

	Costa Rica	
Cost	\$	1,114,570,235
Amortization		(959,144,433)
Net Concessions	\$	155,425,802

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

• **Panama:**

Enel Fortuna S.A. has a concession contract for the generation of hydroelectric energy through the exploitation of the hydroelectric potential located on the Chiriquí River, where the Fortuna Plant with a capacity of 300 MW is situated. The concession is valid for 50 years, until 2038. The variation in March 2024 compared to December 2023 is due to the effect of exchange rates (3,842.30 in March 2024 vs. 3,822.05 in December 2023).

	<u>Panama</u>
Cost	\$ 172,903,500
Amortization	(71,977,294)
Net Concessions	<u>\$ 100,926,206</u>

- (4) In Enel Colombia S.A. E.S.P., within the rights category, expenses related to obtaining the usufruct of the largest useful water flow from the Chingaza and Río Blanco projects for the production of the Pagua Plant are recognized as intangible assets. Amortization is recognized using the straight-line method over a period of 50 years.

The most significant easements include Nueva Esperanza, Compartir, AT and MT Lines from Nueva Esperanza to different substations, and the El Paso, La Loma and Fundación projects.

Additionally, the premium for legal stability of the El Quimbo project is classified under this category, with a useful life of 20 years in accordance with the duration of tax benefits.

The composition and movements of the intangible asset category are detailed as follows:

	Development cost	Concessions	Rights and easements	Licenses	Computer software	Construction and works in progress	Contract costs	Other non-tangible resources	Non-tangible assets
Initial balance January 01, 2023	\$37,254,821	\$658,478,961	\$95,405,232	\$9,069,656	\$301,296,015	\$354,838,687	\$531,761,657	\$65,875,035	\$2,053,980,064
Additions	-	-	-	61,980	629,879	145,356,338	-	2,709,833	148,758,030
Transfers	772,809	-	(13,887)	677,762	158,393,196	(160,598,245)	-	768,365	-
Amortization	(561,842)	(28,100,969)	(4,623,035)	(4,473,518)	(126,726,217)	-	(34,096,597)	(7,337,166)	(205,919,344)
Withdrawals	(9,896,815)	-	-	-	-	-	-	-	(9,896,815)
Other decreases	-	(369,184,664)	(685,000)	(587,120)	-	(549,907)	(105,267,502)	(11,386,167)	(487,660,360)
Total movements in intangible assets	(9,685,848)	(397,285,633)	(5,321,922)	(4,320,896)	32,296,858	(15,791,814)	(139,364,099)	(15,245,135)	(554,718,489)
Final balance as of December 31, 2023	\$27,568,973	\$261,193,328	\$90,083,310	\$4,748,760	\$333,592,873	\$339,046,873	\$392,397,558	\$50,629,900	\$1,499,261,575
Additions (a)	-	-	13,771	-	207,762	5,992,816	-	-	6,214,349
Transfers	340,667	-	-	630,828	45,897,875	(46,869,370)	-	-	-
Amortization	(154,819)	(6,351,421)	(1,155,642)	(761,755)	(42,391,796)	-	(8,082,006)	(1,922,957)	(60,820,396)
Other increases (decreases) (b)	-	1,510,101	-	11,774	-	(9,994,128)	2,239,672	295,556	(5,937,025)
Total movements in intangible assets	185,848	(4,841,320)	(1,141,871)	(119,153)	3,713,841	(50,870,682)	(5,842,334)	(1,627,401)	(60,543,072)
Final balance as of March 31, 2024	\$27,754,821	\$256,352,008	\$88,941,439	\$4,629,607	\$337,306,714	\$288,176,191	\$386,555,224	\$49,002,499	\$1,438,718,503

- (a) As of March 31, 2024, additions were recorded corresponding to:

<u>Major projects</u>	<u>From January 1 to March 31, 2024</u>
Project E-home	\$ 2,044,903
Project Atlantico	1,702,145
Projects market GDS	1,265,946
Project Global Font Office, Claims & Info Req Intel aut y Network Advanced Services	293,057
Commercial Platform EMPSSI (Enel X Colombia S.A.S. E.S.P.)	286,398
Project Chemesky	180,641
Project Valledupar	129,355
Quimbo Legal Stability Premium	106,262
Project Chinu	85,337
Technical and business developments	50,408
RI CX Colombia	30,136

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Project Loma	13,771
Local Systems Colombia	8,111
Intangible-intercompany SAP Global (Costa Rica)	6,801
Projects Smart Meter, execution y control	5,409
Project Billing Faro	3,753
Projects AOW- Foundation layer, Aurora,DEA, project, Electric loadflow engine	1,916
Total	\$ 6,214,349

(b) In Enel Colombia S.A.E.S.P., as of March 31, 2024, other decreases were recorded corresponding to the following projects:

Major projects	From January 1 to March 31, 2024
Project Sahagun	\$ (6,452,648)
Project Guayepo	(1,577,199)
Projects de ICT (hseq, Global sap, driver, cloud)	(722,763)
Licenses Salesforce, E4E, Doxe QlikSense	(664,073)
Other corporate and commercial software for ICT projects	(602,139)
Total	\$ (10,018,822)

The decrease in projects by (\$10,018,822) is primarily due to the contractor's failure to meet the necessary conditions for the development of certain investment projects. This issue arises because, in 2024, the Mining-Energy Planning Unit (UPME) did not approve the contractor's request to modify the deadlines associated with the milestones of the contract between Enel Colombia S.A. E.S.P. and the contractor. As a result, Enel Colombia S.A. E.S.P. is not obligated to make payments according to the contractual agreement signed in 2024, due to the obligation established as of December 2023.

Central America:

Other increases for the Central American companies, amounting to \$4,081,797, correspond to the effect of the exchange rate as of March 31, 2024, compared to December 31, 2023, as well as the closing and average rates used in the conversion of the Condensed Consolidated Interim Financial Statements to the presentation currency.

As of March 31, 2024, the Group does not hold intangible assets with any restrictions on ownership or guarantees for debts.

As of March 31, 2024, there are no commitments to acquire intangible assets through official grants.

As of March 31, 2024, and in accordance with the established accounting policy, the useful lives of intangibles were assessed and no significant changes were found.

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

Average years of estimated useful life Central America						
Item	Costa Rica		Panama		Guatemala	
	2024	2023	2024	2023	2024	2023
Concessions	50	50	42	42	-	-

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Development costs	15	15	15	15	-	-
Licenses	-	-	5	5	-	-
Software	5	5	5	5	5	5

14. Property, Plant and Equipment, net

	As of March 31, 2024	As of December 31, 2023
Plant and equipment (1)	\$ 17,132,131,636	\$ 17,022,048,582
Hydropower generation plants	9,174,672,834	9,208,262,110
Substations, facilities and distribution networks	6,298,070,744	6,175,546,734
Renewables	1,054,386,259	1,022,457,466
Thermoelectric generation plants	605,001,799	615,782,272
Construction in progress (2) (*)	2,717,901,099	2,765,986,400
Buildings (3)	1,192,483,257	1,100,451,225
Land (3)	504,271,335	491,508,380
Finance leases (4)	270,391,308	265,381,232
Assets by use IFRS 16	270,391,308	265,381,232
Land	149,678,423	149,631,324
Buildings	110,605,135	103,540,662
Fixed and other facilities (Means of transport)	10,107,750	12,209,246
Fixed and other facilities (3)	123,146,019	113,403,995
Other facilities	86,789,325	76,400,378
Fixed facilities and fixtures	36,356,694	37,003,617
Property, plant and equipment, net	\$ 21,940,324,654	\$ 21,758,779,814
Cost		
Plant and equipment	\$ 28,685,480,393	\$ 28,385,377,328
Hydropower generation plants	14,106,210,924	14,073,116,411
Substations, facilities and distribution networks	12,289,060,946	12,066,662,093
Renewables	1,204,558,137	1,160,808,501
Thermoelectric generation plants	1,085,650,386	1,084,790,323
Construction in progress	2,717,901,099	2,765,986,400
Buildings	1,381,519,845	1,279,063,769
Land	504,271,335	491,508,380
Finance leases	356,323,017	345,216,141
Fixed and other facilities	839,602	839,602
Assets by use IFRS 16	355,483,415	344,376,539
Land	175,630,623	175,439,907
Buildings	124,275,858	115,109,965
Fixed and other facilities (Means of transport)	55,576,934	53,826,667
Fixed and other facilities	466,017,320	447,420,544
Other facilities	353,702,375	336,747,098
Fixed facilities and fixtures	112,314,945	110,673,446
Property, plant and equipment, gross	\$ 34,111,513,009	\$ 33,714,572,562
Depreciation		
Plant and equipment (**)	\$ (11,553,348,757)	\$ (11,363,328,746)
Hydropower generation plants	(4,915,681,711)	(4,849,081,503)
Impairment hydropower generation plants	(15,856,379)	(15,772,798)
Substations, facilities and distribution networks	(5,990,990,202)	(5,891,115,359)
Renewables	(150,171,878)	(138,351,035)
Thermoelectric generation plants	(480,648,587)	(469,008,051)
Buildings	(189,036,588)	(178,612,544)
Finance leases	(85,931,709)	(79,834,909)
Fixed and other facilities	(839,602)	(839,602)
Assets by use IFRS 16	(85,092,107)	(78,995,307)
Land	(25,952,200)	(25,808,583)
Buildings	(13,670,723)	(11,569,303)
Fixed and other facilities (Means of transport)	(45,469,184)	(41,617,421)
Fixed and other facilities	(342,871,301)	(334,016,549)
Other facilities	(266,913,050)	(260,346,720)

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

	As of March 31, 2024	As of December 31, 2023
Fixed facilities and fixtures	(75,958,251)	(73,669,829)
Accumulated depreciation	\$ (12,171,188,355)	\$ (11,955,792,748)

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

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

(1) Central America

For Central American companies, as of March 31, 2024, the following items related to hydropower generation plants, renewables, and distribution lines and networks are as follows:

Plant and equipment	Worth
Panama	\$ 1,451,706,022
Guatemala	1,281,809,627
Costa Rica	99,010,823
Total plant and equipment	\$ 2,832,526,472

(2) This pertains to the investments and advances made by the Group as of March 31, 2024, for the development of renewable energy projects, improvements, replacements, and upgrades across various power plants and substations. The major projects are as follows:

Major projects	As of March 31, 2024
Colombia	
Solar Guayepo	\$ 1,281,237,873
Lines, networks and substations	1,086,298,247
Improvements, replacements and upgrades made at generation plants	117,135,857
Solar El Paso	46,456,787
Solar La Loma	40,467,891
Other investment projects in generation, renewables and distribution plants	36,458,621
Solar Fundación	34,228,817
Public lighting	34,215,980
Central America	
Panama:	
Plant construction	10,602,827
Hydropower and solar plant improvements	9,548,039
Other	5,843,640
Enel Panamá CAM S.R.L. and Enel Fortuna S.A.: Technology and IT equipment	5,583,169
Guatemala:	
Renovables de Guatemala S.A.: Vibration monitoring and control system.	3,668,359
Generadora de Occidente S.A.: Spherical valve project, hydro O&M project	2,267,841
Tecnoguat S.A.: Hydro O&M Project	2,090,063
Enel Guatemala S.A.: Trading tool, Kristal and Cobasol project.	1,148,118
Generadora Montecristo S.A.: Hydro O&M Project	513,331
Costa Rica:	
PH Don Pedro S.A.: Upgrading of runners and gel battery.	88,268
PH Chucás S.A.: Improvement of runners.	32,660
PH Rio Volcán S.A.: Diagnostic equipment and runner improvements.	14,711
Total Construction in Progress	\$ 2,717,901,099

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

(3) Central America

The following is the detail of the Central American companies as of March 31, 2024:

Land	Worth
Panama	\$ 6,598,732
Costa Rica	1,386,355
Guatemala	1,037,112
Total Land	\$ 9,022,199

Buildings	Worth
Panama	\$ 216,045,245
Guatemala	7,454,162
Costa Rica	84,741
Total buildings	\$ 223,584,148

Other facilities	Worth
Guatemala	\$ 19,427,983
Panama	15,907,764
Costa Rica	14,646,820
Total other facilities	\$ 49,982,567

(4) Central America

e following is the detail of the Central American companies as of March 31, 2024:

Land	Worth
Guatemala	\$ 17,501,195
Panama	12,666,242
Total land	\$ 30,167,437

Buildings	Valor
Guatemala	\$ 4,427,954
Panama	3,574,962
Costa Rica	2,102,184
Total buildings	\$ 10,105,100

Other facilities	Valor
Guatemala	\$ 1,278,586
Panama	675,589
Total other facilities	\$ 1,954,175

The composition and movement of property, plant and equipment is as follows:

	Construction in progress	Land	Buildings	Plant and equipment			Finance leases	Property, Plant and Equipment
				Hydropower, thermoelectric and renewable energy generation plants	Substations, facilities and distribution networks	Fixed facilities, accessories and others		
Initial balance as of January 01, 2023	\$3,706,038,784	\$434,629,979	\$570,746,420	\$11,197,855,235	\$5,610,294,437	\$95,274,388	\$287,711,526	\$21,902,550,769
Additions	2,735,217,562	965,580	195,521	4,743,202	1,092,071	5,262,124	31,628,209	2,779,104,269
Transfers	(2,502,104,154)	63,496,375	590,325,550	732,515,642	1,062,569,622	53,196,965	-	-
Withdrawals	-	(860,050)	(2,803)	(532,960)	(9,077,269)	(19,225)	(9,567,652)	(20,059,959)
Depreciation expense	-	-	(25,673,102)	(341,542,768)	(396,030,096)	(31,060,119)	(27,420,918)	(821,727,003)

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

	Construction in progress	Land	Buildings	Plant and equipment			Finance leases	Property, Plant and Equipment
				Hydropower, thermoelectric and renewable energy generation plants	Substations, facilities and distribution networks	Fixed facilities, accessories and others		
Other decreases	(20,896,991)	(2,171,416)	(31,813,195)	(878,408,155)	(19,513,763)	(7,436,856)	(16,969,933)	(977,210,309)
(Impairment) recovery of property, plant and equipment	(746,779,859)	-	-	142,365,528	-	-	-	(604,414,331)
Movements Transmisora de Energía Renovables S.A.	(278,669)	(78,387)	(153,150)	-	(73,788,268)	(1,520,297)	-	(75,818,771)
Movements Sociedad Portuaria Central Cartagena S.A.	-	(4,473,701)	(3,174,016)	(10,493,876)	-	(292,985)	-	(18,434,578)
Total movements	(534,842,111)	56,878,401	529,704,805	(351,353,387)	565,252,297	18,129,607	(22,330,294)	261,439,318
Projects held for sale	(405,210,273)	-	-	-	-	-	-	(405,210,273)
Closing balance December 31, 2023	\$2,765,986,400	\$491,508,380	\$1,100,451,225	\$10,846,501,848	\$6,175,546,734	\$113,403,995	\$265,381,232	\$21,758,779,814
Additions (a)	384,690,234	-	-	-	1,506,454	501,920	11,220,798	397,919,406
Transfers(b)	(424,824,624)	13,605,497	101,351,799	69,466,496	223,257,357	17,143,475	-	-
Withdrawals (c)	-	(3,629)	-	(47,344)	(928,033)	-	(72,400)	(1,051,406)
Depreciation expense	-	-	(10,257,376)	(83,826,437)	(99,830,245)	(7,981,380)	(7,260,092)	(209,155,530)
Other (decreases) increases (d)	(7,950,911)	(838,913)	937,609	1,966,329	(1,481,523)	78,009	1,121,770	(6,167,630)
Total movements	(48,085,301)	12,762,955	92,032,032	(12,440,956)	122,524,010	9,742,024	5,010,076	181,544,840
Closing balance March 31, 2024	\$2,717,901,099	\$504,271,335	\$1,192,483,257	\$10,834,060,892	\$6,298,070,744	\$123,146,019	\$270,391,308	\$21,940,324,654

As of March 31, 2024, the additions to property, plant, and equipment correspond to investments made in renewable energy projects, improvements, replacements, and upgrades in generation plants and networks, substations, and public lighting. The details are as follows:

Power Plant	Major projects	From January 1 to March 31, 2024
Colombia		
Líneas y redes	Adecuación, modernización y expansión de redes y líneas de alta, media, baja tensión y transformadores de distribución	\$ 169,558,229
Solar Guayepo	Garantías, servidumbres, servicios técnicos de mantenimiento y anticipos para el desarrollo de los proyectos	87,847,220
Substations and Transformer Substations	Adaptation, expansion, modernization and construction of HV/HV, HV/MV and MV/MV substations.	81,749,438
Finance Leases	Updating of lease agreements	11,220,798
Administrative and Commercial Headquarters	Civil works, equipment, furniture, computer equipment, commercial and administrative headquarters.	9,443,013
CH-Guavio	Recovery of lighting and ventilation systems, topography; recovery of ducts, turbine systems, dam instrumentation, recovery of central structures, recovery of transformers and refrigeration systems.	9,278,041
CH-Quimbo -Betania	Recovery of civil structures and installations. Necessary works were executed to improve the performance of the civil works of the reservoir, works associated with the perimeter road, as well as to attend additional works and commitments derived from environmental obligations generated during the construction of the power plant.	4,681,744
Solar Fundación, La Loma and El Paso	Guarantees, easements, technical maintenance services and advances for the development of the projects.	5,982,002
CH- Paraiso	Modernization of biofilter systems, transformer recovery, turbine and hydropower profile, automation and remote control systems.	4,072,057
CH- Dario Valencia	Automation and remote control; recovery and coating of piping; reconditioning of impellers and supply of spare parts for units.	2,824,797
CH- Guaca	Automation and remote control system; recovery of transformers and turbine.	2,103,029
CC-Termozipa	Acquisition of electromechanical equipment, engineering services and works; paving of roads.	1,615,775
CH-Minor power plants	Modernization of yard equipment, intake discharge structure and central turbine system, auxiliary systems, battery chargers and cooling systems.	1,298,819
Enel X Colombia S.A.S. E.S.P.	Other investments	60,647
Central America		
Panama	Madre Vieja and Baco Projects	2,865,451
Guatemala	Generadora de Occidente Ltda.: Emergency plant and ball valve.	862,058
Guatemala	Enel Guatemala S.A.: Krystal, Cobasol and Jobo projects.	666,716
Guatemala	Renovables de Guatemala S.A.: Transmission line, turbine components, vibration monitoring.	636,400
Guatemala	Tecnoguat S.A.: Turbine generator speed regulator.	675,722
Guatemala	Generadora Montecristo: vibration monitoring system.	341,811
Costa Rica	Other investments	135,639
	Total Variation	\$ 397,919,406

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

- (b) As of March 31, 2024, the transfers of assets in process to operation were made in the following concepts and correspond to improvements in equipment, major maintenance, modernizations to improve performance, reliability and efficiency in the plants; also, in the distribution line, different projects and progress in the delivery of support asset purchases are concluded, as reflected below:

Project	Total activation
Colombia	
Adjustment, modernization, and expansion of high voltage (HV), medium voltage (MV), low voltage (LV) networks and lines, distribution transformers, and public lighting.	\$ 151,232,491
Investment in support assets in progress, including land, buildings and administrative structures, machinery, and computing and communication equipment.	81,909,095
Adjustment, expansion, modernization, and construction of HV/HV, HV/MV, and MV/MV substations.	62,216,346
CH- Guaca and Paraíso	14,114,462
CH-Guavio	11,778,498
CC-Termostiza	1,775,332
CH-Quimbo y Betania	475,355
CH-Minor power plants (Rio Bogotá)	248,039
Central America	
Panama: Project Baco	93,334,001
Panama: Project Madre Vieja	7,741,005
Total	\$ 424,824,624

- (c) As of March 31, 2024, disposals amounting to \$1,051,406 were recorded, including: high and medium voltage transformers in the distribution line amounting to \$928,033; disposal of leased vehicles amounting to \$72,400; disposal of maintenance for hydroelectric generation plants amounting to \$47,344; and land amounting to \$3,629.
- (d) As of March 31, 2024, other increases/decreases correspond to updates in net present value (NPV) for decommissioning and environmental provisions due to rate effects, according to IFRIC 1, totaling \$(22,020,628).

Central America

Other increases and decreases for Central American companies totaling \$15,852,998 are primarily due to exchange rate effects between March 31, 2024, and December 31, 2023, and the closing and average rates used in converting the Consolidated Condensed Interim Financial Statements to the presentation currency.

As of March 31, 2024, the Group has properties, plant, and equipment (land) with restricted ownership as follows: i) Quimbo for \$25,581,482; ii) Guavio and Rio Bogotá for \$713,610; iii) Land at Substation Chía for \$235,173.

As of March 31, 2024, the Group has operational units available for generation at power plants and for distribution at substations and networks.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

As of March 31, 2024, and in accordance with the established accounting policy, the useful lives of property, plant, and equipment were assessed and no significant changes were found; additionally, no impairment indicators were identified.

The average remaining useful lives used for depreciation are:

Classes of property, plant and equipment	Average years of estimated useful life	
	2024	2023
Plant and equipment		
Civil works plants and equipment	54	55
Hydropower plant electromechanical equipment	28	29
Thermoelectric power plant electromechanical equipment	26	27
Wind measuring towers	2	3
Solar stations	6	7
Panels and Miscellaneous	25	26
Substations	25	25
High voltage networks	34	34
Low and medium voltage networks	31	31
Measurement and remote control equipment	20	21
Buildings	46	46
Fixed facilities, accessories and other	9	9
Assets for use IFRS 16		
<i>Buildings</i>	35	35
<i>Land</i>	27	27
<i>Vehicles</i>	1	1

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

15. Goodwill

Goodwill recognized as part of the merger that resulted in the creation of Enel Colombia S.A. E.S.P., formalized on March 1, 2023. The details are as follows:

Company	As of March 31, 2024	As of December 31, 2023
Enel Panamá CAM S.R.L.	\$ 95,917,517	\$ 95,412,005
Enel Renewable S.R.L.	8,045,713	8,003,310
Progreso Solar 20 MW, S.A.	2,965,499	2,949,870
Jaguito Solar 10MW, S.A.	1,482,751	1,474,937
	\$ 108,411,480	\$ 107,840,122

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

16. Deferred taxes, net

Deferred Tax Assets

The recovery of deferred tax asset balances depends on the realization of sufficient taxable profits in the future. Management believes that future tax profit projections are sufficient to recover the assets.

Act 2155 of 2021 established a corporate income tax rate of 35% for Colombia starting in 2022. For companies in Costa Rica, the tax rate is 30%. For companies in Panama, the tax rate is 25%, except for Enel Fortuna S.A., which applies a rate of 30%. The deferred tax as of March 31, 2024, by rate is presented below:

	Costa Rica	Panama	Enel X Colombia S.A.S. E.S.P.	Balance as of March 31, 2024
Deferred tax assets (1)	\$ 6,946,228	\$ 6,496,882	\$ 5,875,663	\$19,318,773
Total deferred tax assets	\$ 6,946,228	\$ 6,496,882	\$ 5,875,663	\$19,318,773

(1) As of March 31, 2024, the detail of deferred tax assets consists of:

	Initial balance January 1, 2024	Increase (Decrease) for deferred taxes in profit or loss (i)	Deferred movement Central America	Closing balance as of March 31, 2024
Deferred tax assets				
Provisions and others (a)	\$ 17,814,723	\$ (9,956)	\$ 124,722	\$ 17,929,489
Property, plant and equipment	341,795	17,466	1,030,023	1,389,284
Total deferred tax assets	\$ 18,156,518	\$ 7,510	\$ 1,154,745	\$ 19,318,773

(a) As of March 31, 2024, the detail of provisions and other associated with deferred tax assets corresponds to:

	Initial balance January 1, 2024	Increase (Decrease) for deferred taxes in profit or loss (i)	Closing balance as of March 31, 2024
Provisions for work and services	\$ 11,439,428	\$ 124,722	\$ 11,564,150
Other	6,375,295	(9,956)	6,365,339
	\$ 17,814,723	\$ 114,766	\$ 17,929,489

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Deferred Tax Liabilities:

The following is a detail of the net deferred tax liability as of March 31, 2024:

	Initial balance January 1, 2024	Increase (Decrease) for deferred taxes in profit or loss (i)	Increase (decrease) for deferred taxes in other comprehensive income (ii)	Deferred movement Central America	Closing balance as of March 31, 2024
Deferred tax assets					
Provisions and other (1)	\$ 90,719,956	\$ 21,002,616	\$ -	\$ -	\$111,722,572
Defined contribution obligations	84,311,388	(1,594,435)	(12,235)	-	82,704,718
Forward and swap	14,670,913	(203,903)	4,912,979	-	19,379,989
Total deferred tax assets	\$ 189,702,257	\$ 19,204,278	\$4,900,744	\$ -	\$213,807,279
Deferred tax liabilities					
Excess of tax depreciation over book value (2)	(472,363,068)	(23,492,752)	-	-	(495,855,820)
Equity method Central America	(82,084,198)	1,705,435	-	-	(80,378,763)
Central America (3)	(163,048,018)	-	-	(2,208,926)	(165,256,944)
Other	(342,065)	6,576	-	-	(335,489)
Total deferred tax liability o	\$ (717,837,349)	\$ (21,780,741)	\$ -	\$(2,208,926)	\$(741,827,016)
Deferred tax asset (liability), net	\$ (528,135,092)	\$ (2,576,463)	\$ 4,900,744	\$(2,208,926)	\$(528,019,737)

(i) As of March 31, 2024, the decrease in deferred tax results comprises the deferred tax for the period.

(ii) The deferred tax corresponds to the movements of the derivatives settled by the distribution business line and the recognition of the deferred tax by the equity method for the investments in Central America.

(1) As of March 31, 2024, the detail of the deferred tax liability for other provisions corresponds to the following:

	Initial balance January 1, 2024	Increase (Decrease) for deferred taxes in profit or loss	Closing balance as of March 31, 2024
Provision for doubtful accounts (a)	\$ 45,148,290	\$ 565,010	\$ 45,713,300
Provisions for work and services	13,330,220	14,298,689	27,628,909
Provision for labor obligations (b)	19,721,110	(382,844)	19,338,266
Other	7,419,751	7,408,862	14,828,613
Provision for decommissioning	4,027,794	185,690	4,213,484
Provision for quality compensation	1,072,791	(1,072,791)	-
	\$ 90,719,956	\$ 21,002,616	\$ 111,722,572

(a) Corresponds mainly to the increase in the provision for the VAT portfolio of Public Lighting.

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

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

- Assets classified as part of the Quimbo project receive special treatment:

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

In 2016, these assets were depreciated based on their classified useful life according to the type of asset in accordance with the regulations in effect up to that year. In 2017, despite the tax reform (Act 1819 of 2016) establishing new depreciation rates, the assets belonging to Quimbo continue to use the previous rates because this project has legal stability.

- Assets subject to accelerated depreciation using the declining balance method.
- All other assets are depreciated using the straight-line method.
- Starting from 2017, newly acquired or activated assets are depreciated based on their book value unless it is shorter than the period established in Act 1819 of 2016.

(3) Central America:

For the Central American companies, including Guatemala, Panama, and Costa Rica, a deferred tax liability is reflected as follows:

Central America	As of March 31, 2024
Panama (a)	\$ (135,504,130)
Costa Rica (b)	(29,752,814)
Total deferred tax, net	\$ (165,256,944)

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

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

Starting from 2022, Act 2151 defined a 35% income tax rate. The deferred tax liability as of March 31, 2024, is presented below:

	2024 onwards
Estimated provisions and liabilities	\$ 191,986,720
Defined contribution obligations	232,217,262
Portfolio	131,302,567
Other	(22,778,834)
Financial instruments	77,191,686
Property, plant and equipment	(1,421,522,872)
	\$ (811,603,471)
Rate	35%
Tax	(284,061,215)
Occasional gains	11,181,233
Rate	15%
Tax	1,677,185
Total deferred tax liability (without MPP Central America)	\$ (282,384,030)
Base equity method of Central America	388,457,880

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

	2024 onwards
Equity method tax liability	(80,378,763)
Total deferred tax liability Central America	(165,256,944)
Total deferred tax liability, net	\$ (528,019,737)

17. Other financial liabilities

	As of March 31, 2024			As of December 31, 2023		
	Current		Non-current	Current		Non-current
	Capital	Interest		Capital	Interest	
Bonds issued (1)	\$ 636,418,693	\$24,414,150	\$ 1,728,647,749	\$691,910,405	\$ 29,929,579	\$ 1,728,631,355
Bank obligations (2)	574,515,341	142,150,575	5,802,807,667	1,220,069,502	133,753,514	5,281,476,666
Derivative instruments (3)	87,301,037	-	-	76,927,698	-	1,256,036
Lease obligations (4)	21,114,288	7,746,669	246,393,291	21,522,710	6,578,805	242,274,515
	\$1,319,349,359	\$174,311,394	\$7,777,848,707	\$2,010,430,315	\$170,261,898	\$7,253,638,572

(1) For Enel Colombia S.A. E.S.P., the details of the debt bond obligations as of March 31, 2024, are as follows:

Series	APR	Type of rate	Current			1 to 2 years	3 to 4 years	4 to 5 years	5 to 10 years	Total non-current
			Less than 90 days	Over 90 days	Total current					
E4-20	4.70%	Fixed	\$ 1,134,250	\$250,000,000	\$251,134,250	\$ -	\$ -	\$ -	\$ -	\$ -
E7-17	6.46%	Fixed	200,824,600	-	200,824,600	-	-	-	-	-
B10-14	11.87%	Variable	189,013,985	-	189,013,985	-	-	-	-	-
B12-18	11.61%	Variable	3,948,320	-	3,948,320	-	-	-	160,000,000	160,000,000
B12-13	12.91%	Variable	2,982,463	-	2,982,463	193,340,000	-	-	-	193,340,000
E7-18	6.74%	Fixed	2,916,000	-	2,916,000	200,000,000	-	-	-	200,000,000
B12-13	13.13%	Variable	2,585,500	-	2,585,500	362,968,328	-	-	-	362,968,328
B7-20	10.38%	Variable	2,446,000	-	2,446,000	-	250,000,000	-	-	250,000,000
B16-14	12.21%	Variable	2,324,725	-	2,324,725	-	-	-	162,415,333	162,415,333
B10-19	11.58%	Variable	1,505,400	-	1,505,400	-	-	200,000,000	-	200,000,000
B15-12	11.66%	Variable	1,151,600	-	1,151,600	-	199,924,088	-	-	199,924,088
			\$ 410,832,843	\$250,000,000	\$660,832,843	\$ 756,308,328	\$449,924,088	\$200,000,000	\$ 322,415,333	\$1,728,647,749

(2) Details of debt bond obligations as of December 31, 2023 are as follows

Series	APR	Type of rate	Current			1 to 2 years	3 to 4 years	4 to 5 years	5 to 10 years	Total non-current
			Less than 90 days	Over 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

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

(2) For Enel Colombia S.A. E.S.P., the details of the debt loan obligations as of March 31, 2024, are as follows:

Description	APR	Maturity date	Less 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-current
			days	Over 90 days							
Mufg bank	16.75%	13/09/2024	2,206,738	279,440,000	281,646,738	-	-	-	-	-	-
Bancolombia S.A.	15.56%	28/08/2024	981,800	75,000,000	75,981,800	-	-	-	-	-	-
Banco de Occidente	15.35%	28/08/2024	282,684	70,000,000	70,282,684	-	-	-	-	-	-
Banco BBVA Colombia S.A.	12.98%	14/01/2025	1,817,978	66,666,667	68,484,645	-	-	-	-	-	-
Bancolombia S.A.	12.35%	15/07/2026	4,616,535	60,000,000	64,616,535	60,000,000	60,000,000	-	-	-	120,000,000
International Finance Corporation	15.79%	15/10/2031	37,875,284	-	37,875,284	-	-	-	60,557,850	1,134,932,114	1,195,489,964
Mufg bank	16.49%	12/04/2028	23,798,727	-	23,798,727	113,937,500	227,875,000	227,875,000	113,937,500	-	683,625,000
Bancolombia S.A.	13.96%	15/07/2026	1,278,393	15,000,000	16,278,393	15,000,000	15,000,000	-	-	-	30,000,000
Bancolombia S.A.	14.77%	5/04/2028	16,256,240	-	16,256,240	-	-	-	480,000,000	-	480,000,000
Bancolombia S.A.	13.21%	30/11/2026	11,368,890	-	11,368,890	-	260,000,000	-	-	-	260,000,000
Bancolombia S.A.	14.06%	28/07/2028	9,769,744	-	9,769,744	-	-	411,000,000	-	-	411,000,000
Scotiabank Colpatría S.A.	13.08%	14/05/2026	6,429,085	-	6,429,085	-	400,000,000	-	-	-	400,000,000
Bancolombia S.A.	13.29%	28/04/2029	5,631,556	-	5,631,556	50,000,000	50,000,000	100,000,000	-	50,000,000	250,000,000
Banco Davivienda S.A	13.97%	13/03/2029	1,423,428	3,750,000	5,173,428	5,000,000	5,000,000	5,000,000	5,000,000	-	20,000,000
Banco BBVA Colombia S.A.	5.80%	2/11/2026	5,088,226	-	5,088,226	-	215,000,000	-	-	-	215,000,000
Bancolombia S.A.	15.38%	30/11/2029	4,661,440	-	4,661,440	-	-	-	-	360,000,000	360,000,000
Banco de Bogotá S.A.	13.83%	5/04/2026	918,965	2,556,496	3,475,461	3,408,661	284,042	-	-	-	3,692,703
Banco BBVA Colombia S.A.	13.42%	19/10/2027	2,593,528	-	2,593,528	-	-	100,000,000	-	-	100,000,000
Banco de Bogotá S.A.	15.53%	19/02/2031	2,097,333	-	2,097,333	66,666,667	66,666,667	66,666,667	66,666,667	133,333,332	400,000,000
Bancolombia S.A.	13.14%	30/11/2027	1,671,600	-	1,671,600	-	-	150,000,000	-	-	150,000,000
Bancolombia S.A.	14.09%	21/12/2027	1,228,058	-	1,228,058	-	-	300,000,000	-	-	300,000,000
Bancolombia S.A.	13.85%	30/11/2028	1,043,238	-	1,043,238	-	-	-	89,000,000	-	89,000,000
Bancolombia S.A.	12.80%	23/12/2027	611,250	-	611,250	-	-	200,000,000	-	-	200,000,000
Banco de Bogotá S.A.	15.53%	19/02/2031	524,333	-	524,333	16,666,667	16,666,667	16,666,667	16,666,667	33,333,332	100,000,000
Bancolombia S.A.	14.16%	26/02/2031	77,700	-	77,700	583,333	7,000,000	7,000,000	7,000,000	13,416,667	35,000,000
Total Loans			\$144,252,753	\$572,413,163	\$716,665,916	\$331,262,828	\$1,323,492,376	\$1,584,208,334	\$838,828,684	\$1,725,015,445	\$5,802,807,667

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

Description	APR	Maturity date	Less than 90 days	Over 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	15.35%	28/08/2024	4,266,193	320,000,000	324,266,193	-	-	-	-	-	-
Mufg bank	17.53%	13/09/2024	2,321,246	279,440,000	281,761,246	-	-	-	-	-	-
Bancolombia S.A.	16.21%	28/08/2024	1,052,425	75,000,000	76,052,425	-	-	-	-	-	-
Banco BBVA Colombia S.A.	13.72%	14/01/2025	39,640,858	33,333,333	72,974,191	33,333,333	-	-	-	-	33,333,333
Bancolombia S.A.	13.13%	15/07/2026	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%	5/04/2028	16,881,920	-	16,881,920	-	-	-	480,000,000	-	480,000,000
International Finance Corporativo	16.17%	15/10/2031	16,710,754	-	16,710,754	-	-	-	60,557,850	1,134,415,602	1,194,973,452
Bancolombia S.A.	14.54%	15/07/2026	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%	14/05/2026	6,702,071	-	6,702,071	-	400,000,000	-	-	-	400,000,000
Bancolombia S.A.	13.92%	28/04/2029	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%	30/11/2029	4,848,960	-	4,848,960	-	-	-	-	360,000,000	360,000,000
Banco de Bogotá S.A.	14.43%	5/04/2026	930,011	2,556,496	3,486,507	3,408,661	1,136,220	-	-	-	4,544,881
Bancolombia S.A.	13.21%	30/11/2026	2,957,760	-	2,957,760	-	260,000,000	-	-	-	260,000,000
Banco BBVA Colombia S.A.	13.98%	19/10/2027	2,734,300	-	2,734,300	-	-	100,000,000	-	-	100,000,000
Banco BBVA Colombia S.A.	5.80%	2/11/2026	2,014,801	-	2,014,801	-	215,000,000	-	-	-	215,000,000
Bancolombia S.A.	13.78%	30/11/2027	1,749,733	-	1,749,733	-	-	150,000,000	-	-	150,000,000
Bancolombia S.A.	16.89%	21/12/2027	1,458,875	-	1,458,875	-	-	300,000,000	-	-	300,000,000
Bancolombia S.A.	14.50%	30/11/2028	1,089,597	-	1,089,597	-	-	-	89,000,000	-	89,000,000
Bancolombia S.A.	13.63%	23/12/2027	649,000	-	649,000	-	-	200,000,000	-	-	200,000,000
Banco Itaú CorpBanca Colombia S.A.	13.01%	6/01/2024	383,336	-	383,336	-	-	-	-	-	-
Banco Itaú CorpBanca Colombia S.A.	13.01%	8/02/2024	175,428	-	175,428	-	-	-	-	-	-
Total Loans			\$568,493,187	\$785,329,829	\$1,353,823,016	\$275,679,494	\$1,229,011,220	\$1,438,875,000	\$793,495,350	\$1,544,415,602	\$5,281,476,666

In the first quarter of 2024, the following financial obligations were generated:

- On February 19, 2024, two credit transactions were executed under a sustainable line with Banco de Bogotá, consisting of the renewal of one loan for \$400,000,000 and another for

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

\$100,000,000. These funds will be allocated to financing Capex for renewable projects. The credits were issued for a term of seven (7) years with an interest rate of IBR 1M + 2.96% NAMV.

- Enel Colombia S.A. E.S.P. entered into two loan agreements with Davivienda S.A. and Bancolombia S.A. through Findeter's Energy Efficiency rediscount line. Below are the details of these transactions:

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

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

As of March 31, 2024, the Group has \$3,238,959,927 in unused authorized credit lines. Should the need arise, the financial institutions will update the terms for approval and disbursement.

As of March 31, 2024, the Group has no active Covenants.

- (3) As of March 31, 2024, the main variation is the establishment of one hundred twenty-four (124) hedging derivatives with a passive valuation:

Derivative	Underlying	Bank	Risk Factor	Maturity date	Notional Asset	Currency	Fixed rate	Current
Forward	Investments/project	BBVA Colombia	Cash Flow Hedge	30/04/2024	10,000,000	USD	4,853,54	9,827,681
Forward	Investments/project	Credit Agricole	Cash Flow Hedge	30/04/2024	50,000,000	USD	3,975,90	5,691,423
Forward	Investments/project	BBVA Colombia	Cash Flow Hedge	31/07/2024	4,500,000	USD	4,942,60	4,438,558
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	31/01/2025	17,000,000	USD	4,228,50	3,220,631
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	20/12/2024	17,000,000	USD	4,191,50	3,024,901
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	28/02/2025	16,300,000	USD	4,236,50	2,958,100
Forward	Hedge Cosenit USD	Scotiabank Colpatría S.A.	Cash Flow Hedge	23/05/2024	3,467,662	USD	4,451,24	1,926,849
Forward	Investments/project	Scotiabank Colpatría S.A.	Cash Flow Hedge	23/05/2024	3,467,662	USD	4,451,24	1,926,849
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	29/11/2024	1,250,000	USD	5,550,50	1,811,422
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	28/06/2024	1,250,000	USD	5,373,50	1,788,794
Forward	Hedge.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	30/09/2024	1,300,000	USD	5,358,60	1,727,832
Forward	Hedge.FX.Payment.CERE	BBVA España	Cash Flow Hedge	30/09/2024	1,300,000	USD	5,202,12	1,529,207
Forward	Hedge Cosenit USD	Scotiabank Colpatría S.A.	Cash Flow Hedge	23/05/2024	1,012,657	USD	5,435,07	1,525,056
Forward	Investments/project	Scotiabank Colpatría S.A.	Cash Flow Hedge	23/05/2024	1,012,657	USD	5,435,07	1,525,056
Forward	Hedge Cosenit USD	Scotiabank Colpatría S.A.	Cash Flow Hedge	23/05/2024	2,595,077	USD	4,442,15	1,419,200
Forward	Investments/project	Scotiabank Colpatría S.A.	Cash Flow Hedge	23/05/2024	2,595,077	USD	4,442,15	1,419,198
Forward	Hedge.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	2/09/2024	900,000	USD	5,326,54	1,191,313
Forward	Hedge.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	31/07/2024	900,000	USD	5,290,92	1,188,219
Forward	Investments/project	Credit Agricole	Cash Flow Hedge	30/04/2024	9,465,908	USD	3,975,90	1,077,490
Forward	Hedge.FX.Payment.CERE	BBVA España	Cash Flow Hedge	31/07/2024	900,000	USD	5,146,75	1,061,220
Forward	Hedge.FX.Payment.CERE	BBVA España	Cash Flow Hedge	2/09/2024	900,000	USD	5,174,88	1,058,002
Forward	Hedge.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	2/07/2024	800,000	USD	5,256,63	1,052,071
Forward	Hedge.FX.Payment.CERE	BBVA España	Cash Flow Hedge	2/07/2024	800,000	USD	5,117,35	942,672
Forward	Hedge.FX.Payment.CERE	BBVA España	Cash Flow Hedge	31/10/2024	700,000	USD	5,403,50	936,694
Forward	Hedge.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	31/05/2024	700,000	USD	5,224,55	920,504
Forward	Hedge.FX.Payment.CERE	BBVA España	Cash Flow Hedge	31/05/2024	700,000	USD	5,089,78	827,032
Forward	Hedge.FX.Payment.CERE	BBVA España	Cash Flow Hedge	31/10/2024	700,000	USD	5,222,50	818,184
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	30/09/2024	875,000	USD	4,929,80	803,999
Forward	Hedge.FX.Payment.CERE	BBVA España	Cash Flow Hedge	2/12/2024	600,000	USD	5,435,50	803,967
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	31/01/2025	2,900,000	EUR	4,688,00	781,189
Forward	Hedge.FX.Payment.CERE	BBVA España	Cash Flow Hedge	2/12/2024	600,000	USD	5,255,55	703,863
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/09/2024	1,120,000	USD	4,564,72	666,166

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Derivative	Underlying	Bank	Risk Factor	Maturity date	Notional Asset	Currency	Fixed rate	Current
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/09/2024	1,120,000	USD	4,564,72	666,166
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/07/2024	1,070,000	USD	4,542,06	639,748
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/07/2024	1,070,000	USD	4,542,06	639,748
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/05/2024	1,040,000	USD	4,496,22	624,260
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/05/2024	1,040,000	USD	4,496,22	624,260
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	28/02/2025	2,100,000	EUR	4,716,50	574,416
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/07/2024	960,000	USD	4,514,50	569,995
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/07/2024	960,000	USD	4,514,50	569,995
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/10/2024	930,000	USD	4,604,72	549,324
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/10/2024	930,000	USD	4,604,72	549,324
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/09/2024	575,000	USD	4,906,80	529,019
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/07/2024	575,000	USD	4,876,80	528,596
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	1/04/2024	400,000	USD	5,158,00	526,280
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	30/04/2024	400,000	USD	5,191,00	525,054
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	1/04/2024	790,000	USD	4,449,22	479,467
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	1/04/2024	790,000	USD	4,449,22	479,467
Forward	Hedge.FX.Payment.CERE	BBVA España	Cash Flow Hedge	1/04/2024	400,000	USD	5,028,27	474,388
Forward	Hedge.FX.Payment.CERE	BBVA España	Cash Flow Hedge	30/04/2024	400,000	USD	5,058,46	472,937
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/12/2024	780,000	USD	4,624,72	458,571
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/12/2024	780,000	USD	4,624,72	458,571
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/07/2024	500,000	USD	4,846,80	457,814
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/05/2024	495,000	USD	4,820,80	454,277
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/10/2024	1,100,000	USD	4,401,50	440,762
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/12/2024	1,100,000	USD	4,421,00	439,050
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/10/2024	465,000	USD	4,956,80	427,712
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	30/04/2024	680,000	USD	4,473,47	410,571
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	30/04/2024	680,000	USD	4,473,47	410,571
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	31/03/2025	1,500,000	EUR	4,738,00	403,901
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	30/09/2024	640,000	USD	4,582,72	378,583
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	30/09/2024	640,000	USD	4,582,72	378,583
Forward	Investments/project	BNP Paribas	Cash Flow Hedge	28/05/2024	5,624,280	USD	3,943,00	355,947
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/07/2024	864,000	USD	4,339,00	348,129
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/12/2024	370,000	USD	4,984,80	340,984
Forward	Hedge.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	2/09/2024	576,000	USD	4,557,00	339,544
Forward	Boundary	Scotiabank Colpatría S.A.	Cash Flow Hedge	23/05/2024	884,820	USD	4,262,44	330,295
Forward	Investments/project	Scotiabank Colpatría S.A.	Cash Flow Hedge	23/05/2024	884,820	USD	4,262,44	330,295
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/07/2024	549,000	USD	4,533,00	323,469
Forward	Hedge Cosenit USD	Scotiabank Colpatría S.A.	Cash Flow Hedge	23/05/2024	203,931	USD	5,435,07	307,119
Forward	Investments/project	Scotiabank Colpatría S.A.	Cash Flow Hedge	23/05/2024	203,931	USD	5,435,07	307,119
Forward	Hedge.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	31/10/2024	531,000	USD	4,578,35	302,251
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/01/2025	520,000	USD	4,636,72	302,103
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/01/2025	520,000	USD	4,636,72	302,103
Forward	Hedge.FX.Payment.CERE	Citibank Colombia S.A.	Cash Flow Hedge	31/05/2024	488,000	USD	4,481,08	286,393
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/07/2024	472,000	USD	4,513,00	279,562
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/09/2024	577,000	USD	4,442,50	276,145
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	4/09/2024	633,000	USD	4,397,33	275,681
Forward	Hedge.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	2/12/2024	486,000	USD	4,591,50	272,685
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/07/2024	550,000	USD	4,422,50	265,705
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/10/2024	1,027,000	USD	4,234,50	251,177
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/10/2024	531,000	USD	4,476,50	249,998
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/12/2024	987,000	USD	4,254,50	241,668
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/05/2024	487,000	USD	4,381,50	237,675
Forward	Hedge.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	30/09/2024	413,000	USD	4,562,03	237,292
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	30/04/2024	250,000	USD	4,790,05	229,133
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/12/2024	485,000	USD	4,499,50	228,861
Forward	Investments/project	Credit Agricole	Cash Flow Hedge	30/04/2024	1,500,000	EUR	4,324,00	228,845
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/07/2024	470,000	USD	4,401,50	227,615
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	4/09/2024	500,000	USD	4,397,33	217,758
Forward	Hedge.FX.Payment.CERE	Citibank Colombia S.A.	Cash Flow Hedge	30/08/2024	235,000	USD	4,872,00	210,703
Forward	Hedge.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	31/03/2025	334,000	USD	4,731,97	208,160
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/07/2024	820,000	USD	4,173,63	200,200
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/01/2025	490,000	USD	4,440,00	196,054
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	30/09/2024	412,000	USD	4,457,50	195,059
Forward	Hedge.FX.Payment.CERE	Citibank Colombia S.A.	Cash Flow Hedge	28/08/2024	400,000	USD	4,403,33	178,631
Forward	Hedge.FX.Payment.CERE	Citibank Colombia S.A.	Cash Flow Hedge	30/04/2024	297,000	USD	4,460,46	175,862
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	1/04/2024	334,000	USD	4,336,50	165,063
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	30/04/2024	297,000	USD	4,360,50	146,177
Forward	Hedge.FX.Payment.CERE	BBVA España	Cash Flow Hedge	2/01/2025	100,000	USD	5,472,50	135,009

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Derivative	Underlying	Bank	Risk Factor	Maturity date	Notional Asset	Currency	Fixed rate	Current
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/01/2025	493,000	USD	4,273,50	121,788
Forward	Hedge.FX.Payment.CERE	BBVA España	Cash Flow Hedge	2/01/2025	100,000	USD	5,283,50	117,624
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/01/2025	125,000	USD	5,025,75	117,329
Forward	Hedge.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	2/01/2025	209,000	USD	4,605,47	116,369
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	4/09/2024	267,000	USD	4,397,33	116,283
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/05/2024	275,000	USD	4,293,00	110,405
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/01/2025	213,000	USD	4,524,50	101,771
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	30/09/2024	373,000	USD	4,214,33	91,056
Forward	Investments/project	Mufg Bank Ltd USA	Cash Flow Hedge	30/04/2024	1,384,581	USD	3,924,71	87,405
Forward	Hedge.FX.Payment.CERE	Scotiabank Colpatría S.A.	Cash Flow Hedge	31/03/2025	175,000	USD	4,521,62	75,591
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	30/04/2024	183000	USD	4,268,00	73,346
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/07/2024	183,000	USD	4,315,00	73,291
Forward	Investments/project	Credit Agricole	Trading	4/04/2024	534,092	USD	3,979,96	72,671
Forward	Investments/project	Mufg Bank Ltd USA	Trading	6/06/2024	1,048,844	USD	3,949,81	67,678
Forward	Investments/project	BNP Paribas	Trading	4/04/2024	572,449	USD	3,959,32	65,975
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	31/05/2024	274,000	USD	4,128,25	65,850
Forward	Investments/project	Credit Agricole	Trading	9/05/2024	534,092	USD	3,983,16	61,387
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	30/09/2024	150,000	USD	4,382,00	60,336
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	3/09/2024	150,000	USD	4,362,00	60,299
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	2/07/2024	182,000	USD	4,150,93	43,966
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	30/04/2024	183000	USD	4,104,95	43,868
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	1/04/2024	175000	USD	4,080,25	41,641
Forward	Hedge.FX.Payment.CERE	BNP Paribas	Cash Flow Hedge	3/09/2024	154000	USD	4,195,63	37,550
Forward	Investments/project	Citibank Colombia S.A.	Cash Flow Hedge	30/05/2024	315,308	USD	3,997,09	36,337
							Total valuation	87,301,037

(4) The detail of lease obligations under IFRS 16 as of March 31, 2024, and December 31, 2023, is as follows:

	As of March 31, 2024		As of December 31, 2023	
	Current	Non-current	Current	Non-current
Buildings (a)	\$ 12,099,639	\$ 93,371,605	\$ 10,047,105	\$ 96,608,555
Land (b)	8,907,366	148,235,668	9,398,887	139,705,485
Vehicles (c)	7,853,952	4,170,562	8,655,523	5,297,191
Machinery and equipment	-	-	-	-
Electrical networks	-	615,456	-	663,284
Total	\$ 28,860,957	\$ 246,393,291	\$ 28,101,515	\$ 242,274,515

- (a) The increase is mainly due to the renewal of the Transmilenio parking lot contract for 12 years at a rate of 14.08% with Terrapuerto S.A.S. for \$5,846,715 and financial adjustment due to a CPI change at a rate of 11.12% for the contract with Agropecuaria Frigorífico for \$1,986,873.
- (b) The decrease is primarily due to the amortization of principal and interest payments for the Q93 Building amounting to \$(1,550,447), and the renewal of contracts for 1 and 2 years with Muñoz y Hermanos FYN for \$325,444 at a rate of 11.18%, Paez Ruiz y Asociados for \$152,916 at a rate of 11.18%, and Julio Alberto Flechas Vega for \$121,197 at a rate of 12.52%.
- (c) The decrease is mainly due to the amortization of principal and interest payments for Transportes Especiales Aliados S.A.S. amounting to \$(2,154,753), Busexpress S.A.S. for \$(762,636), ALD Automotive S.A. for \$(566,442), and Compañía Naviera del Guavio Ltda. for \$(461,067). On the other hand, the renewal of the contract with Transportes Especiales Aliados S.A.S. for \$1,430,566 and Compañía Naviera del Guavio Ltda. at a rate of 10.95% for \$570,770.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Central America

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

Guatemala: Mainly includes the headquarters building, a fleet of Pickup trucks, and land for projects of Generadora de Occidente S.A., Generadora Montecristo S.A., and Enel Guatemala S.A.:

	As of March 31, 2024		As of December 31, 2023	
	Current	Non-current	Current	Non-current
Land	\$ 533,254	\$ 20,413,140	\$ 530,402	\$ 20,869,732
Buildings	30,239	4,194,793	30,080	4,288,493
Vehicles	14,485	2,007,679	14,409	2,051,695
	\$ 577,978	\$ 26,615,612	\$ 574,891	\$ 27,209,920

Panama: Mainly includes land where photovoltaic generation plants of Enel Fortuna S.A., Enel Renovable S.R.L., Generadora Solar Austral S.A., and Progreso Solar S.A. are located; in the buildings category, it covers administrative offices in Panama City and vehicles for use at the plants:

	As of March 31, 2024		As of December 31, 2023	
	Current	Non-current	Current	Non-current
Land	\$ -	\$ 13,275,217	\$ 2,545,194	\$ 12,076,806
Buildings	3,575,335	-	1,780,776	1,757,508
Vehicles	1,958,805	-	1,362,388	798,104
	\$ 5,534,140	\$ 13,275,217	\$ 5,688,358	\$ 14,632,418

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

	As of March 31, 2024		As of December 31, 2023	
	Current	Non-current	Current	Non-current
Buildings	\$ 183,401	\$ 2,034,453	\$ 178,612	\$ 2,070,798
	\$ 183,401	\$ 2,034,453	\$ 178,612	\$ 2,070,798

18. Trade payables and other accounts payable

	As of March 31, 2024		As of December 31, 2023	
	Current	Non-current	Current	Non-current
Accounts payable for goods and services (1)	\$ 1,318,591,139	\$ -	\$ 1,967,710,788	\$ -
Estimates for the purchase of energy and gas (2)	663,075,411	-	676,859,346	-
Other accounts payable (3)	349,115,403	217,101,939	425,657,040	241,059,978
Total	\$ 2,330,781,953	\$ 217,101,939	\$ 3,070,227,174	\$ 241,059,978

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

- (1) For Enel Colombia S.A. E.S.P. as of March 31, 2024, the balance corresponds to accounts payable for goods and services through collection operations with: Banco Colpatria S.A. for \$154,491,637, Bancolombia S.A. for \$91,032,570, confirming with Citibank Colombia S.A. for \$55,866,907, Banco Comercial Av Villas S.A. for \$25,575,053, Empresas Públicas de Medellín S.A. E.S.P. for \$92,248,534; Siemens S.A.S. for \$18,464,400; Generadora y Comercializadora de Energía del Caribe S.A. E.S.P. for \$15,039,990, Empresa de Energía de Boyacá S.A. E.S.P. for \$12,867,343; Abb Colombia Ltda. for \$11,998,446; Promoambiental Distrito S.A.S. E.S.P. for \$11,925,255; Hidroeléctrica Del Alto S.A. E.S.P. for \$11,236,230; Proyectos De Ingeniería S.A. Proing S.A. for \$10,869,419; Soltec Energías S.A.S. for \$10,628,806; Termotasajero S.A. E.S.P. for \$10,425,222; Nordex Energy Colombia S.A.S. for \$9,185,322; Andritz Hydro Ltda. for \$8,999,376; Soltec Trackers Colombia S.A.S. for \$8,718,078; and also includes estimates for goods and services amounting to \$673,717,204.

Central America

Panama: Mainly corresponds to energy purchases in the occasional market and invoices receivable for energy purchases totaling \$51,506,961.

Guatemala: Mainly corresponds to invoiced energy purchases from the trader as the main supplier for the Wholesale Market Administrator – AMM amounting to \$6,276,747.

Costa Rica: Mainly corresponds to accounts payable to the Costa Rican Institute of Electricity (ICE) for fines, and to PH Chucás S.A. for late entry into the project amounting to \$21,816,721.

- (2) In Enel Colombia S.A. E.S.P., as of March 31, 2024, it mainly corresponds to accounts payable for energy purchases in the distribution segment amounting to \$391,045,763, the generation segment for \$241,236,459, and gas commercialization for \$5,659,097. Additionally, the company has an accounts payable to XM S.A. E.S.P. according to CREG Resolution 101 029 of 2022 for the financing of energy purchase billing, with the current portion amounting to \$20,635,466.

Central America

Panama: Corresponds mainly to energy purchases from Enel Fortuna S.A. to cover the company's energy commitments, totaling \$4,498,626.

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

	As of March 31, 2024		As of December 31, 2023	
	Current	Non-current	Current	Non-current
Other accounts payable (a)	\$ 276,248,008	\$ 217,101,939	\$ 337,116,457	\$ 241,059,978
Balances in favor of customers (b)	79,378,924	-	54,968,932	-
Collections in favor of third parties (c)	(6,511,529)	-	33,571,651	-
Total	\$ 349,115,403	\$ 217,101,939	\$ 425,657,040	\$ 241,059,978

- (a) In Enel Colombia S.A. E.S.P., as of March 31, 2024, short-term liabilities correspond to electrical works and adjustments executed by commercial partners for \$136,403,583, and liabilities related to Distribution Service Areas (ADDs) for \$37,694,332. The ADDs correspond to the distribution

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

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. Distribution areas are a regulatory mechanism included in Colombia under Regulatory CREG Resolution 058-068 and 070 of 2008, aimed at distributing the distribution cost that end-users must bear equitably in different regions of the country among all users.

Central America

Panama: Mainly corresponds to the accounts payable to Sinolam Smarter Energy LNG Group INC. for the acquisition of 224 MW of power supply contracts (PPA), amounting to \$68,369,171 in the short term and \$217,101,939 in the long term.

Costa Rica: Corresponds to the recording of provisions, mainly for interest on the loan from General Electric Capital Corporation (GE) for the construction of the Don Pedro and Río Volcán projects from 2017 to 2019, income withholding to the Ministry of Finance and provisions for obligations with MBO Servicios de Negocios S.A., professional auditing services, personnel overtime and others for \$12,114,602.

Guatemala: Corresponds to accounts payable for all-risk insurance amounting to \$3,368,243.

- (b) For Enel Colombia S.A. E.S.P., as of March 31, 2024, it corresponds to customer credit balances primarily generated by overpayments and billing adjustments in the distribution segment.

Central America

Guatemala: Mainly corresponds to customer credit balances from energy purchases and sales totaling \$4,131,049.

- (c) For Enel Colombia S.A. E.S.P., as of March 31, 2024, it primarily relates to collections from subscriptions to newspapers, magazines, cleaning services, and insurance policies, among others. The variation corresponds to the payment of collections under the Openbook contract with Scotiabank.

19. Provisions

	As of March 31, 2024		As of December 31, 2023	
	Current	Non-current	Current	Non-current
Environmental provisions	\$ 126,041,459	\$ 176,775,244	\$ 163,079,281	\$ 160,154,727
<i>Quimbo environmental and works (1)</i>	56,850,928	37,820,103	87,845,097	11,296,980
<i>Quimbo Restoration Plan (1)</i>	31,323,050	21,342,616	35,232,194	22,995,525
<i>CAR Compensation Plan (2)</i>	19,478,643	78,724,119	20,883,217	85,113,214
<i>Río Bogotá Environmental Provision (3)</i>	11,339,905	14,248,761	12,157,608	15,484,907
<i>Environmental provision renewable projects (4)</i>	6,370,539	24,173,744	6,486,717	25,187,897
<i>Other environmental compensation</i>	678,394	465,901	474,448	76,204
Provision for legal claims (5)	20,654,157	22,461,483	18,397,851	18,450,530
<i>Penalties</i>	19,103,667	-	16,803,667	-
<i>Civil and other</i>	1,550,490	16,032,075	1,594,184	11,757,656
<i>Labor</i>	-	6,429,408	-	6,692,874
Dismantling	14,231,042	23,736,901	14,218,468	20,308,114
<i>Dismantling PCBs (6)</i>	13,709,441	3,899,804	13,709,441	2,175,291

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

	As of March 31, 2024		As of December 31, 2023	
	Current	Non-current	Current	Non-current
<i>Other dismantling provisions</i>	521,601	13,818,719	509,027	12,626,833
<i>Asbestos dismantling</i>	-	6,018,378	-	5,505,990
Other provisions	30,717,883	21,185,089	29,778,244	20,010,614
<i>Provision for Fiscal Uncertainty (7)</i>	27,001,260	-	26,061,621	-
<i>Provision for Tominé Recovery (8)</i>	3,716,623	3,366,367	3,716,623	3,366,367
<i>Provision for Rural Electrification Fund (9)</i>	-	17,125,585	-	15,951,110
<i>Other</i>	-	693,137	-	693,137
Total Provisions	\$ 191,644,541	\$ 244,158,717	\$ 225,473,844	\$ 218,923,985

- (1) The provision for El Quimbo Environmental Hydropower Plant is composed of: i) Quimbo Environmental and works, which mainly correspond to obligations for infrastructure replacement, settlement of contracts associated with executed works, and minor works necessary for the operation of the plant carried out within the proposed project schedule between 2017 and 2026. ii) Restoration Plan includes the works necessary to mitigate the environmental impact resulting from the reservoir filling and involves estimated execution flows over 30 years. Among the main activities of this obligation are reforestation, maintenance of the protection strip and the reservoir, development of the fish, fishing, and monitoring programs for fauna, flora, climate, and landscape.

The rate used to discount the flows of the environmental provision and Quimbo works and the Quimbo restoration plan as of March 2024 is 15.37% and 10.51% and as of December 2023 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, at which time \$26,957,284 was paid to the Group, applying the respective compensation. Thus, as of March 31, 2024, this process is considered concluded and closed.

Provision for Environmental Investment Program 1%

According to Resolution 0899 of May 15, 2009, in which the National Environmental Licensing Authority (ANLA) granted an environmental license for the El Quimbo Hydropower Project, as of December 31, 2018, Enel Colombia S.A. E.S.P. has registered, as part of the total provision, an amount of \$21,709,078 corresponding to the 1% investment program submitted within the framework of the license, for the use of surface water resources from the Magdalena River, in accordance with the provisions of paragraph 2 of Article 4 of Decree 1900 of September 12, 2006.

On August 31, 2016, a partial settlement for \$9,702,000 was prepared and submitted to ANLA for review and approval, as of September 30, 2016. This settlement will be recalculated once the final cost of the project is determined, in accordance with paragraph 2 of Article 4 of Decree 1900 of 2006. As of March 31, 2019, no response had been received from the National Environmental Licensing Authority (ANLA).

On November 25, 2019, the liquidation of the 1% Investment Plan as of June 30, 2019, was submitted for review and approval by the National Environmental Licensing Authority (ANLA). On April 8, 2020, through communication No. 2020054654-2-000, ANLA requested additional information related to

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

the adoption of the incremental percentage provided for in Article 321 of the National Development Plan.

In response to this request, it was proposed to ANLA that the pending resources be distributed into two specific programs:

1. Acquisition of land and/or improvements in paramo areas, cloud forests, and areas of influence of water sources, aquifer recharge, riverhead areas, and watercourse buffers.
2. Interceptors and wastewater treatment systems.

Furthermore, on December 18, 2020, during an oral hearing, ANLA specifically required:

“Present the base investments for the liquidation of the forced investment of not less than 1% executed in 2019, including the activities of Resolution 938 of June 16, 2018, by which Resolution 899 of May 19, 2009, was modified, in accordance with the provisions of Article 321 of Act 1955 of May 25, 2019.”

This requires Enel Colombia S.A. E.S.P. to know the value of the CEQ-21 contract liquidation since additional values that must be reported as the basis for the 1% investment plan liquidation will be obtained from this figure.

The Office of the Comptroller General of the Republic, in its audit, identified 2 administrative findings regarding the 1% Investment Plan, stating that there is *“uncertainty about the amounts to be executed to comply with the obligation of a forced investment of not less than 1%.”* It also determined that *“not incorporating actual values into the investment plan and the investment schedule for this obligation, with substantive pronouncements by the environmental authority, causes the executions to be extended over time, postponing the perceived well-being resulting from them.”*

Given the above, Enel Colombia S.A. E.S.P. is continuing to review the technical opinion issued by the environmental authority (ANLA) and the control entity to provide an official response regarding the base liquidation amount and the implementation status of the projects already approved by the national authority.

Article 321 of Act 1955 of May 25, 2019 (National Development Plan) establishes the opportunity to increase the 1% investment obligation in accordance with the date of issuance of the Environmental License for companies that are required to comply with it and have pending budget for investment.

Enel Colombia S.A. E.S.P. considered it appropriate to request the application of Article 321 of Act 1955 of 2019, and on November 25, 2019, submitted all the documents requested under this article for the liquidation and increase in the value of the 1% obligation. On March 8, 2021, ANLA, through Resolution 0462, approved the application for the increase and informed that the updated value of the 1% Investment Plan for the El Quimbo Central is \$15,989,664. However, ANLA has not yet approved or deducted from the total budget the investments that are currently in progress.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

In this regard, it considers \$0 as the executed value and classifies the value of \$2,859,000 corresponding to land acquisition and PTARD construction projects that are currently in progress as “in execution.”

The difference between the total updated value of the 1% plan and the value in execution is considered by ANLA as the “value to be executed,” which amounts to \$13,130,664.

FORCED INVESTMENT BALANCE OF NOT LESS THAN 1%.	
Liquidation of forced investment of not less than 1% restated (Article 321)	\$ 15,989,664
Value in execution of forced investment of not less than 1%.	(2,859,000)
Forced investment value of not less than 1% to be executed Updated.	\$ 13,130,664

On February 24, 2021, Enel Colombia S.A. E.S.P. submitted its response to the repeated requirements associated with the 1% investment, as established in the minutes of orality 540 dated December 18, 2020, to ANLA. As of the current date, there has been no response from the environmental authority.

Through Order 01481 dated March 17, 2021, ANLA ordered the initiation of a sanctioning procedure for alleged non-compliance with the land acquisition program of the 1% investment. The Group will, on its part, present the cessation of the procedure.

Based on the updated liquidation value of the 1% Investment Plan, which increased by \$5,759,747, the Group will proceed to coordinate with the Autonomous Regional Corporation of Alto Magdalena-CAM for the distribution of additional resources in the 18 municipalities or follow the directive determined by said Authority.

In this process with CAM, the liquidated value of the 1% for the additional works carried out for the construction of the leakage measurement system, with a base value of \$23,866,318, should also be included.

Furthermore, considering that the current liquidated value of the 1% Plan is still partial, Enel Colombia S.A. E.S.P. is progressing in the management to certify the pending values to be reported to the Environmental Authority.

On December 16, 2021, CAM, through communication with record number 20211020279531, approved that the increase in the budget of the 1% Plan in the amount of \$5,998,410,444, as well as the initially assigned value to the municipality of La Argentina in the amount of (\$296,320,678), should be allocated to the investment line “Acquisition of land and/or improvements in paramo areas, fog forests, and areas of influence of birth and aquifer recharge, river stars, and water edges.”

Additionally, the CAM requested compliance with the following requirements for the properties to be acquired through the previously mentioned investment line:

1. The properties must have an area of over 50 hectares.
2. The properties must be located within conservation areas covering more than 50% of their total area.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

3. The acquisition of the properties must be carried out in accordance with each of the investment lines described in Article Two of Resolution 00462 of 2021.

On the other hand, the ANLA, in relation to the commitments acquired during the technical-legal meeting held on May 7, 2021, through Resolution 2398 of 2021, confirmed that the Group must undertake the necessary steps before the IGAC to regularize the properties concerning the concordance of areas in the Registry office (certificate of freedom and tradition) and Cadastre (IGAC).

Regarding the Environmental Promoters Training Program, the ANLA determined the following:

For this program, the Society in ICA No. 24 mentions that:

"At the technical-legal meeting held on May 7, 2021, between the Autonomous Regional Corporation of Alto Magdalena - CAM, ANLA, and Emgesa, ANLA committed to determining which of the cost inputs required for the program's execution could be allocated to the 1% Investment Plan. To date, Enel Colombia S.A. E.S.P. (formerly Emgesa S.A. E.S.P.) has not received a response. The meeting minutes are attached.

Regarding eligible and non-eligible costs in the Environmental Promoters Training Line, it is noted that direct costs that are adequately supported technically and financially through contracts, agreements, invoices, expense vouchers, or equivalent documents are eligible, provided that they contribute to the preservation, conservation, and surveillance of the affected watershed in accordance with the provisions of paragraph of Article 43 of Act 99 of 1993.

As for indirect costs such as participant transportation, refreshments, identification kits, badges, and completion process support (diplomas), these will be eligible under the obligation of the forced investment of no less than 1%, with the respective justification that proves their necessity in the development of the contract concluded; they must also be technically and financially supported.

In line with the above, through internal memorandum 2021196452-3-000 dated September 13, 2021, the Legal Advisory Office - OAJ of the National Authority issued a statement regarding the compensation of the biotic component and the forced investment of no less than 1%, requested by the Colombian Chamber of Infrastructure (CCI), the National Association of Public Utilities and Communications Companies of Colombia (ANDESCO), the Colombian Petroleum Association (ACP), and the Colombian Association of Electric Power Generators (ACOLGEN)."

Based on the above, Enel Colombia S.A. E.S.P. has informed CAM that it will continue with the land purchase activity in accordance with the guidelines established by both ANLA and CAM. However, it highlights the time challenges that will arise in the execution of the 1% plan due to the management that will be carried out before the IGAC regarding the concordance that must exist between the areas of the properties in the property titles, the certificate of freedom and tradition (Registry), and Cadaster.

On the other hand and taking into account the clarifications provided by ANLA regarding the Environmental Promoters Program, Enel Colombia will proceed to evaluate the information provided for the execution of this program.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

On March 29, 2022, through ANLA filing 2022058211-1-0000, Enel Colombia S.A. E.S.P. requested clarification and confirmation from the Environmental Authority on three points regarding the costs associated with compliance with these provisions that can be charged to the budget of the 1% investment plan:

1. Costs of the land regularization process, which involves various procedures with public entities that are part of the process and are necessary and mandatory.

Additionally, it is informed that “due to the operational difficulties presented by IGAC, Enel Colombia S.A. E.S.P. is considering the possibility of entering into a cooperation agreement with the municipality of Garzón, which was authorized as a cadastral manager in Resolution 1698 of November 9, 2021, ‘By which the municipality of Garzón-Huila is enabled as a cadastral manager and other provisions are dictated.’”

In this regard, it was requested that all costs incurred by Enel Colombia S.A. E.S.P. for these land regularization processes can be charged to the 1% Investment Plan budget.

2. Clarify and provide further details on the concept of “good state of conservation” of the properties to be acquired through the “Acquisition of properties and/or improvements in páramo areas, cloud forests, and areas of influence of water sources, aquifer recharge, river star zones, and watercourse belts” line.

In this regard, it is important to know if activities such as visual landscape identification with aerial photographs, the use of drones, and reports of related activities can be funded with the budget of the 1% forced investment plan.

3. Authorization for the payment of CAM visits to issue the respective approval or rejection opinions for the purchase of properties offered by municipalities, with costs covered by the 1% Investment Plan budget.

Through filing 2022104387-2-0000 dated May 26, 2022, ANLA responds, providing the following information:

In conclusion, for the acceptance of eligible expenses charged to the mandatory 1% investment, environmental license holders must provide technical support for their contribution to the “recovery, preservation, conservation, and monitoring of the watershed,” justifying the need for these expenses and financially providing contracts, agreements, progress reports, budgets effectively executed, invoices, and expense receipts that demonstrate the amounts paid.

1. The costs associated with this activity (visual landscape identification through aerial photographs and the use of drones, as well as “ancillary activities”), which have not been requested by this Authority, will not be eligible from the 1% mandatory investment amount since they are considered unnecessary to identify areas with preserved vegetation cover. It is emphasized that the funds to be invested should focus on actions that promote the conservation and protection of the water resources, which corresponds to the objective of the mandatory 1% investment obligation, and therefore efficient use of it should be ensured.
2. Regarding the preparation of technical opinions by the Autonomous Regional Corporation of Alto Magdalena – CAM resulting from field visits to the properties to be acquired, it is

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

viable to deduct this amount from the 1% mandatory investment amount; however, it is clarified that this amount will be deducted only from the properties that are ultimately acquired once the entire purchasing process is completed and the property is delivered, complying with all the requirements associated and specified in item 2 of Article Second of Resolution 2398 of December 29, 2021.

Through Administrative Act No. 1572 of July 22, 2022 - File LAM4090, ANLA states the following:

“Article One: to accept as part of the liquidation of the forced investment of not less than 1%, the sum of sixty-two million four hundred nineteen hundred nineteen thousand two hundred seventy-nine pesos and seven cents. (\$62,419,279.07), liquidated on the liquidation basis corresponding to the sum of six billion two hundred forty-one million nine hundred twenty-seven thousand nine hundred seven pesos, legal tender. (\$6,241,927,907), value that corresponds to the land acquisition item for the period between October 16, 2019, and December 31, 2021, in accordance with what is set forth in the motivating part of this administrative act.”

Through filing 00322725 dated August 16, 2022, the Groups requests the following clarifications:

1. Regarding the second paragraph of Article Second of Resolution No. 1572 of July 22, 2022, we respectfully request that the values be verified, and the amount of (\$1,225,527), corresponding to the 10% increase, be clarified, as applying this percentage to the updated base of \$1,229,526,748, differs from the value stated in the resolution. As a result of the clarification, if necessary, adjustments to the figures derived from the clarified amount should be made.
2. Regarding the third article, we respectfully request clarification that the Environmental Compliance Report – ICA-26 corresponds to the first semester of 2022 and not the second semester of 2021, as indicated in the article.

Through Resolution 02829 of November 30, 2022, ANLA modifies Article Second of Resolution 1572 of July 22, 2022, which updates the cumulative partial calculation as of December 2021 of the mandatory 1% investment, amounting to \$16,326,576,088.18, and presents the following investment balance:

BALANCE DE INVERSION FORZOSA DE NO MENOS DEL 1%	
Liquidation value based on certificates at historical cost as of 2018.	\$ 14,795,967
Value increase to the incremental percentage established in article 321 of Act 1955 of 2019.	1,229,527
Subtotal Liquidation value updated to article 321 of Act 1955 of 2019 (Base cut 2018).	16,025,494
Value 1% Leakage Measurement System (2019-2020 period accepted in Resolution 1328 of July 28, 2021).	238,663
Additional value item acquisition of Land (Period from October 16, 2019 to December 4, 2020 and year 2021 accepted in Resolution 1572 of July 22, 2022).	62,419
Total forced investment liquidation of not less than 1% accumulated as of December 31, 2021.	62,419
Value in execution of the Investment Plan as of the entry into force of Article 321 of Act 1955 of 2019.	2,500,699
Value to be executed of the 1% Investment Plan	\$ 13,825,877

Source: ANLA Resolution 02829 of November 30, 2022.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

In addition to the above, Enel Colombia S.A. E.S.P. continues its efforts for the execution of the investment lines associated with the acquisition of properties and the construction of PTARD.

In this regard, the review process for the “El Danubio” property has been prioritized, and its title study is feasible, moving forward for approval by the Autonomous Regional Corporation of Alto Magdalena (CAM).

On the other hand, the municipality of Garzón received technical and financial approval from Aguas del Huila for the PTARD project in the San Antonio del Pescado population center and is progressing with the sanitation and wastewater management plan as a final requirement for presenting the project to CAM for approval of its execution using the 1% investment funds.

Due to the lack of properties for purchase since January 2, 2023, a request for the opening of a new investment line for Water Resource Instrumentation and Monitoring was submitted to ANLA. On February 13, ANLA issued a viability opinion for the use of the investment line and is awaiting the project for approval. An introductory meeting was held with CAM on March 27, 2023, and the development of the project by this entity for submission to ANLA is pending.

Through Resolution No. 00283 of February 17, 2023, ANLA accepts the following:

- The amount of \$460,908 for the acquisition of the Aguas Claras property as executed.
- The amount of \$698,411 for the Lot No. 4 property as executed.
- The proposal for the acquisition of the El Desengaño property located in the municipality of Oporapa.
- That the acquisition of properties where at least 70% of the total area has vegetation cover is not an exclusionary factor for property acquisition.

And requires the following:

- a. Topographic survey to consider the La Pradera property as executed.
- b. Appraisal of the Agua Blanca property located in the municipality of Paicol, issued on November 17, 2020.
- c. Adjustment or clarification of differences found in the location and boundaries between the registered area of the La Pradera property.
- d. Document and cartographic information for the approval of the Quebrada Los Monos properties in the municipality of Isnos and Villa Nohora in the municipality of Palestina.

Enel Colombia S.A. E.S.P. provided a partial response to Resolution No. 00283 of February 17, 2023, through filing No. 2023068167-1-000 dated March 31, 2023.

On March 31, 2023, through filing ANLA 2023068722-1-000, Enel Colombia S.A. E.S.P. submitted Environmental Compliance Report (ICA) No. 27, which presented the progress of the 1% Plan for the second semester of 2022.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Subsequently, ANLA, in communication received by the Group (Filing ANLA No. 20234700059581) on May 12, 2023, requested the physical submission of ICA No. 27, which was duly delivered by Enel Colombia S.A. E.S.P. on May 29, 2023 (Filing ANLA No. 2023-620-015879-2).

On March 7, 2023, Enel Colombia S.A. E.S.P. submitted to ANLA for approval (Filing No. 2023045547-1-000) a project titled “Construction of the wastewater treatment plant for the San Antonio del Pescado population center in Garzón, Huila” for co-financing with the 1% investment budget.

On May 31, 2023, Enel Colombia S.A. E.S.P. responded to ANLA (Filing No. 20236200172712) regarding the request of Article Fourteenth of Resolution No. 462 of March 8, 2021, related to the report of the base investment liquidation for the 1% mandatory investment made in 2022.

Through Resolution No. 1145 of June 5, 2023, ANLA approved the inclusion of the mentioned project as part of the “Interceptors and domestic wastewater treatment systems” investment line, using the mandatory 1% investment funds.

Additionally, ANLA requested the project’s adjustment and the submission of a detailed water body monitoring and follow-up plan to verify compliance with the project’s goals and objectives. Within this, ANLA requested defining indicators and community outreach activities. Finally, ANLA requested that the results of physicochemical and microbiological analyses be sent to the Autonomous Regional Corporation of Alto Magdalena – CAM to take corrective measures if they do not meet the established regulatory ranges.

Furthermore, on June 7, 2023, Enel Colombia S.A. E.S.P. provided responses to items a and c of Article Five of Resolution No. 00283 of February 17, 2023.

On June 26, 2023, the municipality of Garzón, Empresas Públicas de Garzón (Empugar), and Enel Colombia S.A. E.S.P. signed a tripartite agreement for the execution of the project “Construction of the wastewater treatment system in the San Antonio del Pescado population center of the Municipality of Garzón” with a value of \$3,077,470,632 and a duration of 18 months. The Group’s contribution will be \$2,103,199,390, using resources from the 1% investment plan of the El Quimbo Plant. The municipality will contribute the sum of \$974,271,242. This agreement includes fulfilling the requirements of Resolution No. 1145 of June 5, 2023.

On June 27, 2023, the municipality of Elías (Huila) and Enel Colombia S.A. E.S.P. signed an agreement for the acquisition of the property known as “El Desengaño” (47.55 ha) by the municipality, using resources from the 1% investment plan of the El Quimbo Plant, for a value of \$305,806,366. This is done to protect the tributaries of the Magdalena River and the supplying basin of the municipality of Elías through the conservation and protection of the mentioned property.

On June 28, 2023, the municipality of El Agrado, Empresas Públicas de El Pital, and El Agrado S.A. E.S.P., along with Enel Colombia S.A. E.S.P., signed a tripartite agreement for the execution of the project “Optimization of the wastewater treatment system STAR of the municipality of El Agrado, Huila Department,” with a value of \$1,243,782,162 and a duration of 6 months. Enel Colombia S.A. E.S.P. will contribute \$929,930,588 using resources from the 1% investment plan of the El Quimbo Plant. The municipality will contribute \$81,368,926, and Empresas Públicas de El Pital and El Agrado S.A. E.S.P. will contribute \$232,482,647.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Regarding the investment line "Training of environmental promoters from the community," Enel Colombia S.A. E.S.P. submitted a proposal made by SENA for the execution of the training process to ANLA on May 15, 2023. Additionally, Enel inquired with the Authority about the feasibility of providing economic support of \$400,000 pesos per month for each apprentice, in accordance with SENA's proposal.

On September 21, 2023, the execution of the agreement signed with the municipality of Elías for the acquisition of the property "El Desengaño" was completed, and the liquidation process was initiated.

On September 27, 2023, the municipality of Garzón signed construction and oversight contracts for the agreement with Enel Colombia S.A. E.S.P. for the construction of the PTARD (wastewater treatment plant) in the San Antonio del Pescado district.

On September 29, 2023, CAM informed via document 13909 2023-S that it is necessary to present the updated appraisal of the property El Danubio.

By Resolution No. 002992 dated December 18, 2023, ANLA evaluated the compliance program for the mandatory investment obligation of at least 1% and reported the following:

Article One: To approve Enel Colombia S.A. E.S.P.'s execution of the program "Optimization of the wastewater treatment system (STAR) for the Municipality of El Agrado, Department of Huila," under the investment line "Interceptores and domestic wastewater treatment systems" for fulfilling the mandatory investment obligation of at least 1% of the "Hidroeléctrico El Quimbo" project, in accordance with the reasons stated in this administrative act.

By Order No. 011470 dated December 28, 2023, Article One. Reiterate to Enel Colombia S.A. E.S.P. the following:

To present an adjustment to the 1% Investment Plan, aligned with the updated execution value as of 2021, accompanied by the respective financial projection, in compliance with Article Three of Resolution 1572 dated July 2, 2022.

To present an adjustment to the 1% Investment Plan, detailing the line and program where the available resources of the 1% Investment Plan will be invested, according to the amounts approved by this Authority, along with the respective financial projection and activity schedule for their execution. This is in compliance with Article Three of Resolution 1572 dated July 2, 2022, and Article Six of Resolution 283 dated February 17, 2023.

Article Two. Require Enel Colombia S.A. E.S.P. to, within three (3) months from the finalization of this administrative act, comply with and/or execute the following obligations and submit the respective documentation to this National Authority:

1. Inform, within the 2022 fiscal auditor's certification, the value of the base amount for the mandatory investment of at least 1% of the Hidroeléctrico El Quimbo project, in pesos, for the period from January 1, 2022, to December 31, 2022, detailed according to the items established in Article 321 of Act 1955 of 2021.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

2. Specify and clarify whether the values reported in the annex of the 2022 certificate, in the column "Value / Currency Object," document 20236200172712 dated May 31, 2023, are expressed in pesos or in millions of pesos.
3. Include in the base calculation for the mandatory investment of at least 1% the cost of acquisition or expropriation of properties legalized in 2022.
4. Provide the technical information for the property La Victoria located in the municipality of Altamira for evaluation by this Authority.
5. Provide the following information for the property El Desengaño:
 - a. Financial support for the third payment of \$122,322,546, equivalent to 40% of its acquisition.
 - b. Commercial appraisal obtained with resources from the mandatory investment of at least 1%, including payment receipts for the appraisal amounting to \$4,757,569.
 - c. Present the biotic, physical, and socioeconomic description.
 - d. Provide the commercial appraisal of the property La Reserva - Lot 8 located in the municipality of Paicol.
 - e. Present the information on legal analyses conducted for the property Bella María located in the municipality of Saladoblanco, which already has COLAP approval and CAM's opinion.

By Resolution No. 000192 dated February 9, 2024, ANLA approved certain properties within the framework of the mandatory investment obligation of at least 1% and issued other provisions:

Article One. To accept as executed under the 1% Mandatory Investment Plan the project "Decontamination, Protection, and Environmental Education of the Microbasins of the Quebradas La Yaguilga and La Buenavista in the Municipality of El Agrado, Huila, Centro Oriente" for the amount of one billion fifty-seven million five hundred forty-nine thousand two hundred forty pesos (\$1,057,549). This project involved the construction of sanitary units and the installation of domestic wastewater treatment system kits in the municipality of El Agrado, in accordance with the reasons stated in this administrative act.

Article Two. To accept within the Environmental Training line for community promoter training the program: "Training of Community Environmental Promoters under the framework cooperation agreement No. 00379 of 2012 between the National Learning Service - Sena and Enel Colombia S.A. E.S.P. 1% Investment Plan - Hidroeléctrico El Quimbo Project." This program will be developed in the municipalities of Tarqui, Altamira, Guadalupe, Suaza, Garzón, El Agrado, Pital, Gigante, Elías, Timaná, Acevedo, Palestina, Oporapa, Saladoblanco, San Agustín, Isnos, and Pitalito, targeting 595 participants. This is partial compliance with the mandatory investment obligation of at least 1%, and includes the following courses:

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

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Article Three. As a result of the approval mentioned in the previous article, the Group is required to comply with and/or execute the following obligations and present the respective documentary evidence to this National Authority in the Environmental Compliance Report – ICA 30:

1. Present a document endorsed by Sena specifying the number of instructor hours required for training the 595 environmental promoters in the 17 municipalities, for courses of 35 students, indicating the cost.
2. Exclude from the budget the amount of \$952,000, which corresponds to the cost of the "Human Resources - Trainees" item. The Company may include in the budget transportation and meal (snacks) expenses for participants on the days they attend the training, provided that these expenses are financially supported.
3. Exclude from the budget for teaching materials the following items, which are not deemed necessary for the environmental promoter training activity.

By document 20246200208272 dated February 26, 2024, Enel Colombia S.A. E.S.P. submitted a motion for reconsideration against Resolution 000192 dated February 9, 2024.

By document 20246200258332 dated March 7, 2024, Enel Colombia S.A. E.S.P. requested ANLA's approval for the purchase of the Reserva Forestal e Hídrica la Montañita property in the municipality of Paicol as part of the 1% Investment Plan for the El Quimbo Central.

By document 20246200315192 dated March 20, 2024, Enel Colombia S.A. E.S.P. submitted a response to the request made by the Environmental Authority in Article Two of Resolution 2992 of 2023.

By document 2024-620-033374-2 dated March 26, 2024, Enel Colombia S.A. E.S.P. provided the information requested by ANLA in Order 11470 dated December 28, 2023.

By document 20246200339232 dated March 27, 2024, Enel Colombia S.A. E.S.P. provided additional documents to those submitted by document 2024-620-033374-2 dated March 26, 2024, including the fiscal certification.

- (2) As of March 31, 2024, the value recognized as a provision for the compensation plan imposed by the Cundinamarca Regional Autonomous Corporation (CAR) corresponds to the environmental obligation established for Enel Colombia S.A. E.S.P. in Resolution 2984 of October 9, 2017, executed on April 10, 2018. The obligation involves the development and execution of a Compensation Plan associated with the concession of water from the Bogota River, which must be prepared in accordance with the alternatives defined by the Corporation.

On July 13, 2020, the Group was notified via email of Resolution DGEN No. 20207100872 of July 10, 2020, issued by the Cundinamarca Regional Autonomous Corporation, "Establishing an Environmental Compensation Plan and making other determinations." This resolution imposes a Compensation Plan with a value of \$96,680,772.

On July 28, 2020, Enel Colombia S.A. E.S.P. filed a repossession appeal against Resolution DGEN No. 20207100872 of July 10, 2020, issued by the Cundinamarca Regional Autonomous Corporation. Subsequently, through Resolution DGEN No. 20217000244 of

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

June 16, 2021, which resolved the appeal and confirmed Resolution DGEN No. 20207100872 of July 10, 2020, the decision was made, under the legal and legal strategy, to file a nullity and restoration of rights lawsuit, which was filed with the Cundinamarca Administrative Court on November 25, 2021.

The claim was admitted by the Administrative Court of Cundinamarca on October 3, 2023. As a result of this action, CAR has filed a motion for reconsideration against this decision, arguing that the administrative acts in question are related to enforcement or monitoring activities rather than administrative acts that create new obligations. The process is currently with the court to resolve the motion.

In light of this and considering that no final ruling has yet been issued in this legal process, Enel Colombia S.A. E.S.P. must comply with the provisions set out in the aforementioned administrative act. This entails carrying out the actions outlined in the programs defined by CAR, with an approximate value of \$96,000,000. The execution of these actions must be distributed over the duration of the concession, up to the year 2038.

- (3) Corresponds to the provision derived from the environmental obligations associated with the construction of waste treatment plants, offensive odor reduction plan and environmental management plan for the operation of the Muña reservoir, in order to mitigate the environmental impacts generated for the municipality of Sibaté and its coast. Enel Colombia S.A. E.S.P. plans to execute the works established in the obligation by 2038; therefore, the long-term cash flows were discounted at a rate of 10.51% APR.
- (4) Corresponds to the environmental provisions for the construction and operation of renewable projects:
 - El Paso Solar Park: Located in the department of Cesar, issued under Resolution No 0136-14-03-2017 granted by the Corporación Autónoma Regional del Cesar - Corpopesar covering the pre-operational, constructive, operational and post-operational stage; which include works and activities such as Solar Park, elevator substation, camp, administrative area, electrical connection line, variant road, hydraulic works among others.

As of March 31, 2024, the value recorded for the environmental provision of the El Paso solar farm includes the discounted future cash flows, NPV and the rate used is 10.62% APR, with an estimated execution term of 25 years, which corresponds to the duration of the license. The concepts included are: Environmental compliance (PMA), risk management plan, vegetation enrichment of 63 hectares with epiphytes and monitoring (3) years. Res. 0086 of 2018) and El Paso Solar Park Compensation plan (6 years (1 implementing 5 maintenance)) (res. 136-2017, PMA - BC-1, BSM-4).

- La Loma: Located in the department of Cesar, with an environmental license issued under Resolution 2200 of November 9, 2019, granted by ANLA (National Authority for Environmental Licensing). The license granted to EGP Fotovoltaica La Loma S.A.S. includes the pre-operational, construction, operational, and post-operational phases, covering works and activities such as the Solar Park, boosting substation, camp, administrative area, electrical connection line, hydraulic works, among others.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

As of March 31, 2024, the value recorded for the environmental provision corresponding to the biotic component compensation plan of the La Loma solar park includes the discount of future cash flows, with a net present value (NPV) and a discount rate of 9.51% per annum, and an estimated execution period of 5 years, which corresponds to the license obligation. The included items are: implementation and maintenance of the biotic component compensation plan.

- **Fundación:** Located in the department of Magdalena, with an environmental license issued under Resolution 0657 of March 8, 2021, granted by the Regional Autonomous Corporation of Magdalena (CORPAMAG). This covers the pre-operational, construction, operational, and post-operational phases, including works and activities such as the Solar Park, boosting substation, camp, administrative area, electrical connection line, detour road, hydraulic works, among others.

As of March 31, 2024, the value recorded for the environmental provision corresponding to the biotic component compensation plan of the Fundación solar park includes the discount of future cash flows, with an NPV and a discount rate of 15.37% per annum, and an estimated execution period of 3 years, which corresponds to the license obligation. The included items are: implementation of the biotic component compensation plan.

- (5) As of March 31, 2024, the value of claims in administrative, civil, labor, and constitutional litigation for Enel Colombia S.A. E.S.P. amounts to \$16,880,835,961. Based on the assessment of the likelihood of success in defending these cases, a provision of \$43,115,640 (including financial updates) has been made to cover potential losses from these contingencies.

Management estimates that the outcomes of the lawsuits corresponding to the non-provisioned portion will be favorable to the interests of the Group and will not result in significant liabilities that need to be recognized or, if they do, they will not significantly impact the Group's financial position.

Sanctions as of the end of March 2024 correspond to:

Provision Sanctions	Provision value
Ministry of Environment and Sustainable Development	\$ 10,579,305
Regional Autonomous Corporation of Alto Magdalena	5,660,184
Superintendence of Public Services	2,300,000
Guavio Autonomous Corporation	334,814
National Environmental Licensing Authority	229,364
Closing balance as of March 31, 2024	\$ 19,103,667

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

As of March 31, 2024, the value of claims for administrative, civil, labor and contractor litigation is detailed below:

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Processes	Rating	No. of Processes	Value of Contingency	Provision value
-Distribution – Civil	Possible	268	\$ 871,809,099	\$ -
	Probable	44	26,116,080	7,905,362
	Remote	9	12,916,939,354	-
Total distribution - Civil		321	13,814,864,533	7,905,362
-Distribution-Labor	Possible	166	28,282,674	-
	Probable	38	12,246,851	7,667,226
Total distribution-Labor		204	40,529,525	7,667,226
Generation-Floods A97	Possible	2	49,370	-
	Probable	2	3,073,181	4,807,362
Total generation-floods A97		4	3,122,551	4,807,362
Generation-Floods D97	Possible	5	5,026,392	-
	Probable	2	308,033	449,876
Total generation-floods D97		7	5,334,425	449,876
Generation-Labor	Possible	30	6,824,164	-
	Probable	4	1,040,223	1,114,765
Total overall Total Generation-Labor		34	7,864,387	1,114,765
Generation-Other	Possible	41	2,290,803,234	-
	Probable	6	13,320,812	208,750
	Remote	3	112,320,000	-
Total Generation-Other		50	2,416,444,046	208,750
Quimbo	Possible	156	571,460,969	-
	Probable	1	5,377,741	1,400,000
Total Quimbo		157	576,838,710	1,400,000
Renewables	Possible	4	15,837,784	-
	Remote	1	-	-
Total Renewables – Labor		5	15,837,784	-
Total overall		782	\$ 16,880,835,961	\$ 23,553,341

Item	Value of the provision as of 2024
Sanctions Quimbo and Guavio	\$ 19,103,667
Success bonuses	4,192,367
Tax litigation provision	956,450
Sanctions	594,041
VPN	(5,284,226)
	\$ 19,562,299

(6) Corresponds to the provision for the dismantling of PCBs (polychlorinated biphenyls)

Considering that Colombia, with Act 1196 of 2008, joined the Stockholm Convention and that this fact was regulated by Resolution of the Ministry of Environment No. 222 of December 15, 2011, modified by Resolution 1741 of 2016, the Group recognized the provision for the disposal of transformers contaminated with PCBs (polychlorinated biphenyls) starting in 2012 and has subsequently updated the obligation taking into account changes in financial variables and key assumptions.

Export of contaminated transformers

On November 11, 2014, a contract was signed with LITO S.A.S., which aimed to carry out the process of disposing of transformers contaminated with PCBs, subject to the authorization of the border transit permit by the ANLA (National Environmental Licensing Authority). However, in 2015, the shipping company MAERSK found itself limited during the authorization period to carry out the agreed-upon transportation, considering the existence of the period of exclusive transportation restrictions for food destined for Europe.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

In order to generate cost efficiencies and in the export of contaminated transformers, the Group implemented ultrasonic washing technology for the treatment of equipment contaminated with PCBs, which was approved by the Ministry of Environment and Sustainable Development on a large scale as a result of the pilot project carried out by the Group along with its collaborating company LITO S.A.S. Accordingly, in August 2016, Amendment No. 1 to the contract was signed, which included the activity of handling, packaging, loading, transportation, treatment, and final disposal of electrical equipment contaminated with PCBs without oil using the ultrasonic washing technique.

On September 9, 2016, the National Environmental Licensing Authority (ANLA) issued the permit for the cross-border movement of waste, which is why the decontamination of 164 pieces of equipment contaminated with PCBs weighing 65 tons was carried out using the new technology, representing a 31% cost savings compared to the traditional export alternative. In addition, the export of 23 tons was carried out through the traditional export that, due to its characteristics, is not susceptible to washing.

Since 2017, the Group began washing casings, and no exports were made in this period as the aforementioned contract ended its term. In December 2016, the new contract for the provision of the service “Handling, packaging, loading, transportation, treatment, and final disposal of waste contaminated with PCBs” was awarded to LITO S.A.S. In 2022, two casing washing activities and one oil dechlorination activity were carried out.

Inventory Marking and Sampling

On December 21, 2015, contract 5600014180 was signed with the company Colombia Multiservicios S.A. (hereinafter referred to as CAM), with a duration of 3 years, aimed at carrying out the collection, handling, analysis, and storage of samples and the marking of equipment in general. Activities for marking and sampling of medium-voltage equipment commenced on February 2, 2016.

In early 2016, an update of the real tariffs was carried out after the awarding of this contract, generating an approximate impact of \$4,419,000.

In 2021, a new contract was signed with CAM for the execution of activities related to the survey, marking, and sampling of oil-containing equipment. Fieldwork began in July 2021, and identification activities were advanced, amounting to \$748,387.

As of March 31, 2024, the provision estimate has been adjusted to 2025 in accordance with the limits established by the resolution. The increase is due to the updating of values for final disposal, personnel, marking, sampling, and equipment surveys. The provision balance as of March 31, 2024, amounts to \$17,609,245. The Group updated the provision by discounting future cash flows to the net present value at a rate of 15% APR, the most appropriate discount rate, considering interest rates on government bonds (TES) with similar maturity periods as the obligation.

- (7) Starting from January 1, 2020, the Group applies IFRIC 23, “Uncertainty over Income Tax Treatments,” which is taken into account for both current income tax and deferred income tax determination. This interpretation defines “uncertain tax treatment” as the position adopted by

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

an entity regarding the determination of income tax, for which it is probable that the Tax Authority will not accept such a position, whether or not it has been validated in the past by the said Tax Authority.

In accordance with this interpretation, the Group has been conducting a review of contracts concluded with foreign entities and compliance with requirements that should be considered.

- (8) This relates to the amounts committed by the Group under the Agreement for the Administration, Operation, and Maintenance of the Tominé Reservoir signed with the company Energía de Bogota in 2013, with a duration of 10 years and the addendum number four signed in December 2022, extending it for an additional 10 years.
- (9) This corresponds to a provision for contributions to the rural electrification fund, mainly from Enel Fortuna S.A. In Panama, power generation plants are required to make an annual contribution of 1% of their net profit before income tax, as per Act No. 58 of 2011, amended by Act No. 67 of 2016. The variation with respect to 2022 corresponds to the financial restatement of liabilities.

The movement of provisions between January 1 and March 31, 2024, is as follows:

	Provision for legal claims	Decommissioning, restoration and rehabilitation costs	Fiscal Uncertainty Provision	Environmental Provisions	Other	Total
Initial balance January 01, 2024	\$36,848,381	\$34,526,582	\$26,061,621	\$323,234,008	\$23,727,237	\$444,397,829
Increase (Decrease)	8,093,545	4,504,690	939,639	-	-	13,537,874
Provision used	(1,207,366)	(1,028,535)	-	(4,880,048)	-	(7,115,949)
Update of financial effect	390,297	(73,812)	-	(15,537,257)	1,089,984	(14,130,788)
Recoveries	(1,009,217)	-	-	-	-	(1,009,217)
Other decrease	-	39,018	-	-	84,491	123,509
Total movements in provisions	6,267,259	3,441,361	939,639	(20,417,305)	1,174,475	(8,594,571)
Closing balance March 31, 2024	\$43,115,640	\$37,967,943	\$27,001,260	\$302,816,703	\$24,901,712	\$435,803,258

20. Current tax liabilities

Income tax liabilities

Current tax liabilities are presented below:

	As of March 31, 2024	As of December 31, 2023
Current income tax (1)	\$ 332,701,242	\$ 1,626,641,615
Tax payable prior year (2)	204,206,141	-
Current tax liabilities Central America (3)	70,839,565	43,951,758
Tax discounts and income tax withholdings	(21,318,680)	(82,108,172)
Self-withholdings other items	(80,440,402)	(322,583,980)
Self-withholdings of income tax withholding	(97,549,728)	(403,011,750)
Income tax advance prior year	-	(452,711,244)
Total current tax liabilities	\$ 408,438,138	\$ 410,178,227

- (1) As of March 31, 2024 and December 31, 2023, the current income tax liability consists of:

	As of March 31, 2024	As of December 31, 2023
Income taxes related to profit or loss for the period	\$ 337,399,249	\$ 1,658,990,077

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Income taxes related to components of other comprehensive income	(4,698,007)	(32,348,462)
Total	\$ 332,701,242	\$ 1,626,641,615

As of March 31, 2024, a current income tax of \$332,701,242 is presented, which will be considered in the income tax return for the year 2025.

(2) This corresponds to the liability pending payment to the DIAN, which will be settled in May 2024.

Income tax returns for the taxable years 2017, 2018, 2019, 2020, 2021, and 2022 are open for review by the tax authorities. However, in Management’s opinion, in the event of a tax audit, significant differences are not expected.

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

(3) In Central America, a liability for current income tax is reflected as of March 31, 2024, and December 31, 2023, as follows:

	<u>As of March 31, 2024</u>	<u>As of December 31, 2023</u>
Total companies Panama	\$ 69,656,571	\$ 40,557,566
Total companies Guatemala	949,814	1,658,557
Total companies Costa Rica	233,180	1,735,635
Total net current tax liabilities	\$ 70,839,565	\$ 43,951,758

Transfer Pricing

• **Colombia**

Taxpayers in Colombia who engage in transactions with economic affiliates or related parties abroad are obligated to determine, for income tax purposes, their ordinary and extraordinary income, costs, deductions, assets, and liabilities. For these transactions, they should consider the prices and profit margins used in comparable transactions with independent entities.

The formal obligations for the year 2022, were submitted to the Colombian tax authority (DIAN) and properly transmitted on September 13, 2023.

Transactions conducted during 2023 have been validated by tax advisors and the supporting and informational documentation will be submitted in 2024 following the terms established by the National Government. The transactions for the first quarter of 2024 have been validated by tax advisors and will be presented in 2025.

• **Panama**

Act 33 of June 30, 2010, amended by Act 52 of August 28, 2012, added Chapter IX to Title I of Book IV of the Fiscal Code, called “Rules for Adjustment to Treaties or Agreements to Avoid International Double Taxation.” This chapter establishes the transfer pricing regime applicable to taxpayers who engage in transactions with related parties residing abroad. These taxpayers must determine their

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

income, costs, and deductions for tax purposes in their income tax returns, based on the price or amount that independent parties would have agreed upon under similar circumstances in conditions of free competition. This should be done using the methods established in Act 33. This law requires the submission of an informative statement on transactions with related parties (Report 930) within six months after the close of the corresponding fiscal year. Additionally, at the time of submitting the report, a transfer pricing study that supports the information declared in Report 930 must be available. This study must be provided upon request by the Directorate General of Revenues within 45 days from the notification of the request. Failure to submit the informative statement will result in a fine equivalent to one percent (1%) of the total value of transactions conducted with related parties. As of December 31, 2022, Panamanian companies are in compliance with this requirement. The 2023 review will be prepared in 2024 and will be available upon the tax administration's request.

- **Guatemala**

In 2012, Guatemala, for the first time, adopted Special Rules on Valuation between Related Parties in Chapter VI, Title II, of the Tax Update Act, as published in Decree 10-2012. This law specifies the compliance information regarding Transfer Pricing by the taxpayer, composed of general principles of information and documentation, application methods, and valuation standards.

It's worth noting that even though Guatemala is not a member of the OECD, the Guatemalan Tax Authority generally accepts OECD guidelines on transfer pricing as a specialized technical reference but not as a supplementary source of law interpretation.

Decree 10-2012 includes transfer pricing rules that stipulate that transactions between Guatemalan entities and related parties abroad must be executed under the principle of free competition.

Article 65, numeral 1, of the Act establishes the taxpayer's obligation to have, at the time of filing the Income Tax Return, sufficient information and analysis to demonstrate and justify the correct determination of prices between related parties (transfer pricing study).

This documentation is necessary for completing the annex on transactions with related parties, which was submitted together with the Annual Income Tax Return on March 31, 2024.

- **Costa Rica**

According to Costa Rican transfer pricing legislation, in accordance with Interpretative Guideline 20-03, Act No. 7092 - Income Tax Act, and Decree No. 41818-H, as well as the requirements of Resolution DGT-R-49-2019, which sets out the guidelines for documenting local taxpayer information, the company must prepare a transfer pricing study of the transactions carried out with related parties resident in Costa Rica and abroad during each fiscal year that goes from January 1 to December 31. review will be prepared in 2024 and will be available upon the tax administration's request.

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

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

Notes to the Condensed Consolidated Interim Financial Statements

(In thousands of Colombian pesos)

Within the framework of the study, a comparability analysis is conducted to identify and characterize the transactions covered by this study and the entities involved in these transactions.

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

Legal Stability Agreement

Below are the key aspects of the legal stability agreement between the Nation (Ministry of Mines and Energy) and the Group Enel Colombia S.A. E.S.P., concluded on December 20, 2010:

Objective: The Group Enel Colombia S.A. E.S.P. commits to constructing the “El Quimbo” hydropower project.

Investment Amount and Terms: The Group Enel Colombia S.A. E.S.P.’s investments related to the El Quimbo project committed to a total of \$1,922,578,143. Before the commissioning of the plant in 2015, an increase in the budget, including financial expenses projected for project financing, was determined to be \$1,001,698,548. Each year, according to the new invested amounts, the premium value should be increased.

Key Legal Stability Provisions (with favorability):

- a. **Income Tax Rate (33%):** Exclusion from the calculation of presumptive income and special deductions for investments in scientific development and environmental investments, among others.
- b. **Ensuring the stability of the special deduction for investment in productive real fixed assets (30%),** which was phased out starting January 1, 2011.

Obligations of the Parties:

- a. **Obligations of the Group Enel Colombia S.A. E.S.P.:**
 - Comply with the planned investment amount for the construction and commissioning of the El Quimbo hydropower project.
 - Pay the premium as stipulated in paragraph 2 of clause 2 of the legal stability agreement. According to the initial investment, a premium of \$9,612,891 was paid (deposited on December 23, 2010), and it should be adjusted in the event of increases in the investment amount. In December 2014, the Group Enel Colombia S.A. E.S.P. paid \$6,299,623 as an adjustment to the premium due to the higher approved investment. In March 2016, December 2019, January 2021, March 2023, December 2023 and March 2024, the Group Enel Colombia S.A. E.S.P. paid \$4,657,387, \$3,225,114, \$1,204,102, \$124,412, \$263,634 and \$106,262, respectively, as an adjustment to the premium for the increased investment.
 - Pay taxes promptly.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

- Hire an independent audit firm responsible for reviewing and certifying compliance with the commitments made in the contract. For this purpose, Enel Colombia S.A. E.S.P. will annually hire a third-party specialist to review the acquired commitments.

b. Nation's Obligations:

- Guarantee the stability of the terms included in the contract (with favorability) for the El Quimbo project for 20 years.

The audit of the legal stability contract for 2023 was submitted to the Ministry of Mines and Energy within the established deadline on March 27, 2024.

21. Other non-financial liabilities

	As of March 31, 2024		As of December 31, 2023	
	Current	Non-Current	Current	Non-Current
Advances for sale of energy (1)	\$ 159,404,712	\$ -	\$ 174,548,027	\$ -
Taxes other than income tax (2)	121,514,762	-	144,325,684	-
Customer advances for use of networks	36,529,618	-	25,478,449	-
Deferred income (3)	3,821,618	264,158	3,818,047	-
Total	\$ 321,270,710	\$ 264,158	\$ 348,170,207	\$ -

(1) The variation corresponds to the decrease in the advance payment of energy purchases of \$15,143,315, mainly to the supplier Air-e S.A.S. E.S.P.

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

	As of March 31, 2024	As of December 31, 2023
Territorial taxes, municipal taxes and related taxes (a)	\$ 66,411,971	\$ 90,077,792
Provision for payment of taxes (b)	55,102,791	54,247,892
	\$ 121,514,762	\$ 144,325,684

(b) As of March 31, 2024, at Enel Colombia S.A. E.S.P., the change corresponds to a decrease of \$(24,431,023) in income tax withholdings, ICA tax withholdings, and VAT.

For Enel X Colombia S.A.S. E.S.P., the change corresponds to withholdings applied to suppliers amounting to \$765,202.

(c) For Enel Colombia S.A. E.S.P., the period's change corresponds to a provision for ICA tax payments, resulting in an increase of \$5,650,159.

For Enel X Colombia S.A.S. E.S.P. and Atlántico Photovoltaic S.A.S. E.S.P., the change corresponds to a decrease in ICA tax payments by \$(1,324,588).

Central America

Costa Rica: The change corresponds to a decrease in VAT payable and withholdings at source on foreign payments and salaries by \$(2,152,098).

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Guatemala: The change corresponds to a decrease in taxes payable due to withholdings made on local supplier purchases and services by (\$1,270,041).

Panamá: The change corresponds to a decrease in VAT payable at a 7% rate and income tax withholdings by (\$48,533).

- (3) As of March 31, 2024, the non-current balance corresponds to interest collected from Agreement No. 7 on advance royalties for the period 2024 - 2026 between the property owners (San Francisco Cotzal and Cafetalera Palo Viejo) and the company Renovables de Guatemala S.A. for \$264,158; these will be deducted monthly according to the amortization schedule set in the contract.

22. Provisions for employee benefits

	As of March 31, 2024		As of December 31, 2023	
	Current	Non-Current	Current	Non-Current
Social benefits and legal contributions (1)	\$ 93,021,303	\$ 9,864,928	\$ 91,153,526	\$ 10,835,485
Post-employment and long-term defined benefit obligations (2)	26,242,554	457,422,962	33,442,032	496,526,650
Retirement plan benefits	4,956,829	-	5,723,712	-
Other obligations (3)	2,430,966	-	2,046,936	-
	\$ 126,651,652	\$ 467,287,890	\$ 132,366,206	\$ 507,362,135

- (1) As of March 31, 2024, the balance mainly consists of bonuses amounting to \$41,889,946; vacation and vacation bonuses totaling \$16,001,300. Additionally, Enel Colombia S.A. E.S.P. makes periodic legal contributions for severance and comprehensive social security, including health, professional risks, and pensions, to the respective private funds and Colpensiones, which fully assume these obligations. Furthermore, social security and parafiscal contributions total \$8,610,379, and severance and severance interest amount to \$23,494,192.

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

Corresponds to the provision for severance payments and social security draft for \$145,803.

Central America

Panama: This corresponds to the liability for obligations associated with employee and employer contributions for social security. In addition, provisions for annual vacations, annual bonuses, and thirteenth-month bonuses are recognized. The value of the liability amounts to \$5,484,910 as of March 31, 2024.

Costa Rica: This corresponds to social security obligations with the Costa Rican Social Security Fund (CCSS), pension contributions, embargoes, contributions, and pensions. The value of the liability amounts to \$507,920 as of March 31, 2024.

Guatemala: Corresponds to pension, health and other labor obligations of Enel Guatemala S.A. with the Guatemalan Institute of Social Security and the payment of employer obligations. Also, to obligations corresponding to the Solidarity Association, which amount to \$3,237,503 as of March 31, 2024.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

- (2) In Enel Colombia S.A. E.S.P. the variation for current and non-current balances corresponds to the recognition of the actuarial (gain)/loss on pensions and other benefits for \$(41,183,347), financial cost for \$9,154,615, contributions paid for \$(15,472,098), acquisitions for \$986,503 and current service cost for \$211,161.

The Group provides various defined benefit plans, post-employment obligations, and long-term benefits to its active or retired workers, following previously defined requirements, which include:

Retirement Pensions.

The Group has a defined benefit pension plan for which it does not have specific assets set aside, except for the resources generated from its operational activities.

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

The liability recognized in the Condensed Consolidated Interim Statement of Financial Position, concerning defined benefit pension plans, is the present value of the defined benefit obligation at the date of the consolidated interim statement of financial position, along with adjustments for unrecognized actuarial gains or losses. The defined benefit obligation is calculated by independent actuaries using the projected unit credit method.

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

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

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

Other Post-Employment Obligations

Benefits to pensioners

The Group provides the following benefits to its retired employees: (i) Educational assistance, (ii) Energy assistance, and (iii) Health assistance, in accordance with the terms of the collective bargaining agreement.

The right to these benefits is generally granted to the employee regardless of whether they have worked until retirement age. The expected costs of these benefits are recognized during the period of employment using a methodology similar to that of defined benefit plans. Actuarial gains and losses arising from adjustments due to experience and changes in actuarial assumptions are

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

charged or credited in other comprehensive income in the period in which they arise. These obligations are annually assessed by qualified independent actuaries.

Retroactive Severance Pay

Retroactive severance pay, considered as post-employment benefits, is calculated for those workers who belong to the labor regime before Act 50 of 1990 and who did not switch to the new regime. This social benefit is calculated for the entire period of employment based on the last earned salary and is paid regardless of whether the employee is dismissed or retires. Actuarial gains and losses arising from adjustments due to experience and changes in actuarial assumptions are charged or credited to other comprehensive income.

Long-Term Benefits

The Group recognizes long-term service-related benefits for its active employees, such as quinquennials. Quinquennials involve making a payment for every 5 years of uninterrupted service to workers whose date of hire was before September 21, 2005, and those workers who were already working at EEC and it starts from the second year, as defined in the collective bargaining agreement.

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

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

Financial Assumptions:

Rate type	As of March 31,	As of December 31,
	2024	2023
Discount rate	8.09%	7.30%
Salary increase rate (active personnel)	8.66%	8.66%
Pension increase rate	7.58%	7.58%
Estimated inflation	7.58%	7.58%
Inflation medical service	10.00%	10.00%

The movement in the defined benefit obligation as of March 31, 2024, and December 31, 2023, is as follows:

	Retired staff		Active staff		Other	Total Defined benefits plan
	Pensions (a)	Benefits	Retroactive Severance pay	Five years	Retirement plan	
Initial balance as of January 1, 2024	\$408,578,881	\$77,966,291	\$14,992,204	\$8,014,679	\$20,416,627	\$529,968,682
Current service cost	-	-	121,716	67,550	21,895	211,161
Financial cost	7,263,934	1,372,128	260,402	129,867	128,284	9,154,615
Paid contributions	(4,932,395)	(1,527,340)	(1,039,270)	(540,856)	(7,432,237)	(15,472,098)
Acquisitions	-	-	-	-	986,503	986,503

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Actuarial gains and losses arising from changes in financial assumptions	(39,066,581)	(1,870,047)	(246,719)	-	-	(41,183,347)
Closing balance as of March 31, 2024	\$371,843,839	\$75,941,032	\$14,088,333	\$7,671,240	\$14,121,072	\$483,665,516

	Retired staff		Active staff		Other	Total Defined benefits plan
	Pensions (a)	Benefits	Retroactive Severance pay	Five years	Retirement plan	
Initial balance as of January 1, 2023	\$297,785,281	\$66,476,365	\$10,210,370	\$9,372,106	\$13,911,377	\$397,755,499
Current service cost	-	-	348,744	312,305	92,807	753,856
Financial cost	27,314,785	6,061,540	928,763	781,339	1,099,192	36,185,619
Paid contributions	(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 experience assumptions	3,536,779	(2,814,451)	5,065,745	(131,191)	2,123,023	7,779,905
Closing balance as of December 31, 2023	\$408,578,881	\$77,966,291	\$14,992,204	\$8,014,679	\$20,416,627	\$529,968,682

- (3) **Guatemala:** This corresponds to other obligations primarily related to solidarity obligations. In these cases, employees contribute a percentage of their salary, and companies in Guatemala contribute another percentage. This is done to generate savings so that when an employee terminates their employment, they can withdraw their savings.

Enel X Colombia S.A.S. E.S.P: Corresponds to the estimated liability for productivity bonus and sales commissions as of March 31, 2024.

Collective Labor Agreements

- **Colombia**

Collective Labor Agreements – SINTRAELECOL

On December 16, 2022, during the direct negotiation phase, the new Collective Labor Agreement was signed, regulating labor relations between Enel Colombia S.A. E.S.P. and unionized workers for the next three years. The main points of the agreement, benefiting 100% of our unionized staff, are as follows:

- The collective labor 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 union allowances and benefits will be increased in line with the Consumer Price Index (CPI) starting from 2023.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

- Over the next 5 years, there will be a gradual unification of benefits such as bonuses, performance evaluations, energy bonuses, and transportation allowances. The reference will be the highest percentages or values.
- A new loan for a hybrid or electric vehicle, amounting to forty million pesos (\$40,000,000), will be provided at a 0% interest rate.
- The values of housing, vehicle, and free investment loans will be unified. The highest loan amount will be considered, and the cap will be updated in the coming years according to the increase in the CPI.
- In January 2023, a signing bonus of four million pesos (\$4,000,000) will be granted to employees affiliated with the union before November 11, 2022.
- The retirement bonus for legal old-age pension will be increased by mutual agreement to 10 times the Minimum Legal Monthly Wage (SMLMV) for workers under the new agreement. It will be increased to 30 times SMLMV for workers under the retroactive agreement and Act 50 agreement.
- The union aid will be increased for the labor union.

Collective Labor Agreements

Collective Labor Agreements - ASIEB 2016-2019

On June 1, 2016, a Collective Labor Agreement was signed with the Labor Union ASIEB-EMGESA. This Collective Labor Agreement applies to all engineering workers of the former Emgesa S.A. E.S.P. affiliated with the Labor Union of Engineers in the Service of Energy Companies - ASIEB who do not benefit from another collective agreement. The validity of the Collective Labor Agreement was established from June 1, 2016, until December 31, 2019.

Within the legal term, the union filed a complaint against this Collective Labor Agreement and presented its petition on December 30, 2019. This initiated the direct negotiation stage on February 19, 2020.

However, after conducting negotiation meetings according to the agreed schedule, on September 16, 2020, the parties concluded the direct negotiation stage without an agreement. Their interests and needs differed significantly, and their positions were therefore far apart. As a result, they requested the convening of the respective Arbitration Tribunal by the Ministry of Labor, which will resolve the collective conflict with this labor union.

To date, the Arbitration Award has been issued by the Arbitration Tribunal. Both Grupo Enel Colombia S.A. E.S.P. and the union have filed an annulment appeal against it, which has been admitted. The appeal is now pending resolution by the Supreme Court of Justice – Labor Chamber as the final instance.

Regarding ASIEB-CODENSA, after ASIEB presented its petition to Enel Colombia S.A. E.S.P. on December 30, 2019, the direct negotiation stage began according to legal terms. This stage ended without any agreement between the parties.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Considering the impossibility of conducting a strike due to being an essential public service, the formation of the Arbitration Tribunal was requested, which has already issued the corresponding arbitration award. Both Enel Colombia S.A. E.S.P. and the union filed the respective annulment appeal against it, which was granted by the Tribunal and is pending submission, distribution, admission, and resolution by the Supreme Court of Justice - Labor Cassation Chamber. This decision will end the existing conflict between the parties.

Collective Bargaining - REDES

The labor union REDES has been presenting a petition since 2013 before Codensa S.A. E.S.P. with the aim of obtaining a collective agreement to regulate relations with its members.

At that time, the process did not proceed based on opinions issued by the Ministry of Labor regarding the negotiating unit. However, despite this, negotiations were initiated after some working sessions, which concluded without an agreement between the parties.

Subsequently, and in response to the request for the convening of the respective Arbitration Tribunal to resolve the conflict, a new debate began before the Ministry of Labor regarding the way to proceed. This process ended with the Ministry of Labor ordering the formation of the Arbitration Tribunal, which has already issued an arbitration award.

Against this award, the union filed an appeal for annulment, which was granted by the Court, and the file was sent to the Supreme Court of Justice - Labor Cassation Chamber, which in judgment SL 4089 of 2022 returned the arbitration award to the Arbitration Court for a ruling, to which the Arbitration Court ruled and on which the Union Organization again filed an appeal for annulment, which was subsequently sent to the Supreme Court of Justice to be studied. The appeal for annulment is currently before the Supreme Court of Justice.

- **Central America (Panama)**

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

As March 31, 2024, it covers 37 out of 60 employees (61.6%) in this legal entity.

Currently, 100% of it is in compliance and in labor harmony.

23. Equity

Issued capital

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

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

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Share composition as of March 31, 2024:

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

As of March 31, 2024, the Group holds 244 own shares repurchased, which originated from the merger process completed in 2022.

Distribution of Dividends

Colombia

Approved in 2024

The General Shareholders' Meeting on March 21, 2024, approved the distribution of profits and payment of dividends from the net income of 2023 amounting to \$1,806,896,427. These dividends are expected to be paid in July and December 2024.

Approved in 2023

The General Shareholders' Meeting on March 28, 2023, approved the distribution of profits and payment of dividends from the net income of 2022 amounting to \$2,848,080,565. This amount was fully paid during 2023.

Other Reserves

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

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

- (1) In the tax reform established by Act 1819 of 2016, Article 130 of the tax statute was repealed. As a result, reserves established until December 31, 2017, will be reversed to the extent that accounting depreciation equals tax depreciation. Therefore, the General Shareholders' Meeting on March 21, 2024, decided to release \$(68,437,355) from the reserve that had been constituted.

24. Revenue from ordinary activities and Other Operating Income

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

	Three-month period from January 1 to March 31, 2024	P Three-month period from January 1 to March 31, 2023
Sale of Energy	\$ 3,082,014,027	\$ 2,795,750,909
Energy Generation, and Commercialization, Wholesale, Non-regulated and Stock Market Clients (1)	1,860,446,088	1,801,656,579
Energy Distribution and Commercialization, Regulated Market Clients (2)	1,182,398,987	958,889,596
Public Lighting Service Supply (3)	39,168,952	35,204,734
Energy Transportation (4)	831,285,430	769,345,015
Business and Government Services (5)	110,869,174	115,812,978
Leases	45,547,191	73,197,077
Gas sales	17,223,820	18,550,009
Sale of certificates	149,761	114,923
Penalties and refunds	109	-
Wharfage services	-	65,211
Sale of demineralized water	-	52
Revenue from ordinary activities	4,087,089,512	3,772,836,174
Other operating income	22,908,389	35,789,775
Total revenue from ordinary activities and other operating income	\$ 4,109,997,901	\$ 3,808,625,949

- (1) As of March 31, 2024, Enel Colombia S.A. E.S.P.'s energy sales are as follows: 2,917 GWh in the wholesale market, 1,207 GWh in the non-regulated market, and 703 GWh in the energy exchange. This is primarily due to an increase in contract prices and higher PPI and CPI.

The revenue corresponding to energy delivered and unbilled from generation and commercialization to wholesale market and non-regulated market customers as of March 31, 2024, amounts to \$458,556,321.

The revenue corresponding to energy delivered and unbilled from generation and commercialization in the energy exchange as of March 31, 2024, amounts to \$35,208,727.

In Enel X Colombia S.A.S E.S.P., revenue from energy sales as of March 31, 2024, is \$25,924,739.

Central America

Panama: Net energy sales amounted to \$226,354,244, primarily from Enel Fortuna S.A. through contracts and spot market transactions.

Guatemala: Net energy sales totaled \$76,956,864, mainly from Enel Guatemala S.A. through contracts and spot market transactions.

Costa Rica: Net energy sales were \$11,683,286, from P.H. Chucás S.A. to the Costa Rican Institute of Electricity (ICE), and from contracts with PH Don Pedro S.A. and PH Río Volcán S.A.

- (2) As of March 31, 2024, Enel Colombia S.A. E.S.P.'s energy sales in the regulated market amount to 2,334 GWh, with the following distribution: 1,347 GWh to residential customers, 626 GWh to commercial customers, 279 GWh to industrial customers, and 82 GWh to official customers.

Revenue from energy delivered and unbilled for distribution and commercialization to regulated market customers as of March 31, 2024, totals \$429,465,803.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

The increase in the rate per component received during 2024 are listed below:

	Average rate applied as of December 2024	Average rate applied as of December 2023	Variation
Gm	373.15	337.82	10.5%
Tm	53.65	48.90	9.7%
Pr	71.44	66.27	7.8%
D	221.86	217.82	1.9%
Rm	8.86	17.88	-50.5%
Cv	105.37	69.57	51.5%
Cu	834.33	758.26	10.03%

Tariff Option Provision

In 2020, Enel Colombia S.A.E.S.P. chose to apply the regulatory mechanism of tariff option in accordance with CREG Resolution 122 of June 18, 2020, which resolved the appeal filed by the Group against CREG Resolution 189 of 2019, in which the necessary variables for calculating the income and charges associated with the distribution of electrical energy for the commercialization market were approved. Due to the retroactive adjustment of CREG Resolution 036 of 2019 and the retroactive adjustment associated with service quality incentives, an increase in the distribution charge occurred in the months following the approval of the charges. Starting in April 2022, the Group has been applying the tariff option mechanism. As of March 31, 2024, the accounts receivable for the tariff option amount to \$288,412,867.

As of March 31, 2024, a provision for recognized losses is presented, affected by the adjustment factor AJ, which is part of the Generation component "G" of the final electricity sale tariff. This has led to an increase in the spot market price, surpassing the reference maximum that initiated the obligation to recognize this provision in compliance with CREG Resolution 119 of 2007. As of March 31, 2024, the AJ provision amounts to \$116,644,738.

- (3) As of March 31, 2024, public lighting clients amount to 63 GWh, primarily due to consumption by the Capital District at 38 GWh and other municipalities at 25 GWh.
- (4) As of March 31, 2024, it corresponds to billing for the use of electricity infrastructure by other energy traders, with local distribution systems amounting to \$825,533,785 and regional transmission systems at \$5,751,645. The variation is mainly due to increased contract prices, higher PPI and CPI, and an increase in demand.
- (5) As of March 31, 2024, it corresponds to income from business and government services, with other service provisions totaling \$59,253,872 and value-added services amounting to \$51,615,302. The decrease is mainly due to lower assistance in light provision and reduced sales of meters.

Breakdown of Revenue from Contracts with Customers

The Group generates its contract revenue by transferring goods and/or services; these contracts were grouped into categories with similar characteristics in terms and conditions, following the practical solution of IFRS 15.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

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

		Three-month period from January 1 to March 31 2024	Three-month period from January 1 to March 31 2023
Energy Sales	Over time	\$ 3,082,014,027	\$ 2,795,750,909
Energy Transportation	Over time	831,285,430	769,345,015
Business and Government Services	Over time / At a point in time	110,869,174	115,812,978
Leases	Over time	45,547,191	73,197,077
Gas Sales	Over time	17,223,820	18,550,009
Sale of certificates	At a point in time	149,761	114,923
Penalties and refunds	At a point in time	109	-
Wharfage services	Over time	-	65,211
Sale of demineralized water	At a point in time	-	52
Total revenue from ordinary activities		\$ 4,087,089,512	\$ 3,772,836,174
Other operating income		22,908,389	35,789,775
Total revenue from ordinary activities and other operating income		\$ 4,109,997,901	\$ 3,808,625,949

Contractual Assets and Liabilities

Contractual Assets

The Group does not have contractual assets, as the goods and/or services provided to customers that have not yet been invoiced create an unconditional right to consideration from customers, as only the passage of time is required for the payments to become due from customers, and the Group has fulfilled all performance obligations.

Contractual Liabilities

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

Below are contract liabilities by category:

	As of March 31, 2024	As of March 31, 2023
Wholesale clients	\$ 130,296,391	\$ 152,694,436
Non-regulated clients	29,108,321	13,549,768
Transportation of Energy	18,031,781	1,202,114
	\$ 177,436,493	\$ 167,446,318

Satisfaction of Performance Obligations

Performance obligations are satisfied as goods and/or services committed to customers are transferred; in other words, when the customer obtains control of the transferred goods and services.

Sale of Energy to Non-Regulated Customers, Wholesalers, and the Energy Exchange

The satisfaction of performance obligations occurs over time, as customers simultaneously receive and consume the benefits provided in the supply of energy by the Group.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Gas Sales

Similar to the sale of energy, the satisfaction of performance obligations occurs over time as the Group is entitled to payment in the event the contract is terminated due to gas supply.

Business and Government Services

The satisfaction of performance obligations occurs over time, as these are services such as connection, administration, operation, and maintenance that customers receive in parallel with the provision of the service.

Other Income

Other income includes performance obligations satisfied over time, as customers simultaneously receive and consume the goods and/or services committed to them. Examples of income recognized over time include deviations from the trader and energy backup in the secondary market, primarily.

Performance obligations satisfied at a point in time are those that do not meet the requirements to be satisfied over time. Some performance obligations satisfied at a point in time presented in this category correspond to the supply of goods.

Significant Judgments in Applying the Standard

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

Regarding the schedule for satisfaction of performance obligations, for performance obligations satisfied over time, the progress measurement method for satisfaction of performance obligations is performed using the output method. This is because the Group is entitled to receive, as consideration from customers, the value of goods and/or services supplied to customers up to the date of their provision.

Prices for energy services are established based on regulations, and for other items, they are determined in accordance with contractual agreements. The Group does not offer discounts or other types of benefits to customers that may have variable consideration in the supply of goods and services.

25. Procurements and services

	Three-month period from January 1 to March 31, 2024	Three-month period from January 1 to March 31, 2023
Energy purchases (1)	\$ 1,465,568,588	\$ 1,182,032,749
Energy transportation costs (2)	388,315,087	365,427,704
Other variable supplies and services	85,823,164	89,238,714
Business-related taxes	76,751,555	83,228,979
Fuel consumption	66,894,687	28,148,472
Purchase and consumption of gas	13,218,845	18,995,235
	\$ 2,096,571,926	\$ 1,767,071,853

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

- (1) For Enel Colombia S.A. E.S.P. as of March 31, 2024, energy purchases amount to 4,027 GWh; of this, 2,603 GWh are for the regulated market through contracts and 1,424 GWh are for the energy exchange. Additionally, no purchases are recorded for the non-regulated market.

There is an increase in the average price in the energy exchange to \$171.23/kWh, with an average rate of \$587.78 in March 2024 compared to \$416.55 in March 2023.

Central America

As of March 31, 2024, net energy purchases in the opportunity market to meet contractual commitments for hourly transactions amount to \$64,109,912. In Guatemala, this corresponds to 26.4 GWh, primarily from Enel Guatemala S.A. and Renovables de Guatemala S.A., while in Panama, purchases were primarily made from Enel Fortuna S.A. and Enel Renewable S.R.L.

- (2) For Enel Colombia S.A. E.S.P. as of March 31, 2024, the balance is primarily composed of usage rights costs for national transmission systems amounting to \$216,282,522 and regional transmission costs of \$132,257,998. There is an increase due to higher contract prices and greater PPI and CPI.

For Enel X Colombia S.A.S., this corresponds to regional transmission costs of \$9,470,406.

Central America

Intermediation costs for energy contracts for the use of the transmission system amount to \$21,963,737, primarily for Enel Guatemala S.A. and Enel Fortuna S.A. In Costa Rica, costs are primarily due to penalties at Don Pedro and Rio Volcán for non-compliance with energy delivery according to contracts.

26. Financial Expenses

	Three-month period from January 1 to March 31, 2024	Three-month period from January 1 to March 31, 2023
Financial obligations (1)	\$ 292,847,600	\$ 217,533,649
Other financial costs (2)	26,314,702	43,726,564
Tax on financial movements (3)	18,240,977	16,887,158
Obligation for post- employment benefits (4)	9,178,291	9,525,625
Leasing financial expenses (5)	7,862,479	8,545,215
Expenses for valuation and settlement of derivatives (6)	272,875	4,420,314
Default interest on tax	1,103,327	623,867
Financial expenses	355,820,251	301,262,392
Capitalized financial expense	(26,856,429)	(2,982,926)
Financial expenses, net	\$ 328,963,822	\$ 298,279,466

- (1) For Enel Colombia S.A. E.S.P. as of March 31, 2024, the variation is primarily due to an increase in financial obligations with Banco de Bogotá S.A., Davivienda S.A., and Bancolombia S.A., as well as the maturity of the B15-09 bond in February 2024.

Central America

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

As of March 31, 2024, in Guatemala and Panama, the financial expenses are related to fixed-term deposits.

The net balance for Costa Rica is \$4,855,018 as of March 31, 2024, primarily corresponding to interest on loans with Enel Finance Internacional (EFI).

Below are the details of interest on financial obligations as of March 31 for 2024 and 2023:

Operation	2024	2023
National and foreign loans	\$ 235,849,733	\$ 117,251,067
Bonds issued (Colombia)	56,997,867	100,282,582
Total expense of financial obligations	\$ 292,847,600	\$ 217,533,649

- (2) The variation is due to the financial adjustment of environmental liabilities (Quimbo I, II, CAR, Río Bogotá, Santa Catalina, Jawalain, San Martin, La Loma, Fundación, and El Paso) amounting to \$(1,415,051), commissions and interest related to the establishment of bank guarantees for renewable projects amounting to \$(152,204), financing for energy purchases from XM S.A. E.S.P., as per CREG Resolution 101 029 of 2022_SIC-STN amounting to \$(1,685,873), contributions interest (SSPD) of \$3,736,274, provision for CAM penalty interest of \$434,069, financial update of PCB's+ TF provisions and VPN legal processes amounting to \$657,423, transaction costs of debt amounting to \$347,749, VPN for energy agreements of \$1,252,472, and other costs of \$131,742.

Central America

Panama: This primarily relates to financial expenses related to the liability of Sinolam Smarter Energy LNG Group Inc., amounting to \$4,943,914, according to the acquisition of PPA energy supply contracts.

Costa Rica: As of March 31, the balance is \$7,319,171, which mainly corresponds to guarantees with Enel S.p.A., commissions on guarantees with Banco Bilbao Vizcaya Argentaria S.A., and financial expenses on interest paid for the financing of a penalty with the Costa Rican Institute of Electricity (ICE).

Guatemala: This mainly corresponds to guarantees amounting to \$45,573.

- (3) The variation is primarily due to the increase in the amortization of financial debt and higher payments to suppliers.
- (4) The variation is mainly due to the decrease in the fixed rate TES in UVR, which as of March 31, 2024, and 2023 was 8.09% and 8.37%, respectively, leading to a variation in the financial cost of pensions and severance payments of \$2,718,793, financial cost of benefits of \$(556,782), and financial update of pension liabilities of \$(2,509,345).
- (5) The variation in financial expenses from leasing interest is primarily due to interest on renewable contracts amounting to \$463,440 and Terrapuerto S.A. amounting to \$207,202.

Central America

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

As of March 31, 2024, leasing interest expenses for Central American companies total \$925,932, which corresponds to leases for land, buildings, and vehicles.

- (6) The variation is due to Enel Colombia S.A. E.S.P. incurring losses from the expiration of financial derivative contracts for trading and CFH (Cash Flow Hedge) intended to hedge against exchange rate fluctuations in renewable projects, Cosenit, and Frontera. The variation was impacted by the exchange rate value in USD used in the forward contracts as of March 31, 2024, which closed at \$3,842.30, compared to March 2023, which closed at \$4,627.27.

27. Result on sale and disposal of assets, net

	Three-month period from January 1 to March 31, 2024	Three-month period from January 1 to March 31, 2023
Results on sale of assets	\$(1,330,100)	\$(874,506)

As of March 31, 2024, the Group reports a net effect in profit or loss from the sale and disposal of assets amounting to \$(1,330,100), comprising:

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

- (1) Write-offs with effect in loss for \$(1,538,470) distributed as follows:

- Distribution transformers for \$(928,043).
- Claims from January to March \$(563,093).
- Generation Plants \$(47,334).

- (2) Write-offs with effect on income of \$208,370 due to:

- Sale of Local Electric Substation (SE) \$208,370.

The Central American companies did not present any effect in sale and disposal of assets.

28. Contingencies

a. Canoas Pumping Station Agreement

On December 5, 2011, an interinstitutional agreement was signed between the Empresa de Acueducto y Alcantarillado de Bogota E.S.P. ("EAAB") and the Group with the aim of joining efforts to ensure the construction of the Canoas Pumping Station, through the economic and operational contribution offered by the Group. It is worth noting the importance of this agreement for the residents of the Bogota River basin, as it significantly contributes to the financing of mega-projects necessary for the sanitation of the Bogota River and allows for the utilization of water resources in electricity generation, ensuring the reliability of the electricity generation system, thus reconciling the electricity generation process with the optimization of water quality.

The Group's economic contribution to this agreement amounts to \$84,048,000, and the final disbursement amount will result from the simple indexation of the economic resources of the

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

agreement and will be disbursed once the pumping station is constructed and in operation by the EAAB. The start of assisted operation was set for the second half of 2023.

The agreement has a duration of 27 years, counted from the date of its signing and until the Group retains the status of a water user in the Bogota River basin under the water concession granted by the CAR. It may be extended by agreement of the parties as long as the reasons for its conclusion persist.

In November 2018, EAAB carried out the process of awarding the designs and construction of the pumping station, which, according to the planned schedule, began in March 2019 with a duration of 44 months. The Group participates in technical meetings starting from the beginning of the detailed engineering and construction contract. Once the construction of the pumping station, installation, and commissioning are completed, and equipment tests are carried out, the Group will receive the Pumping Station for operation and maintenance.

As of March 31, 2024, the following activities have been carried out for a cumulative execution of the contract for appropriation of studies, designs and construction and commissioning of 85% of the total contract:

- Completion of detailed engineering for different specialties (geotechnical, structural, hydraulic, electrical, mechanical, and control) with a progress rate of 100%.
- Progress in the execution of preliminary works at 89%.
- Construction of the pumping well with 100% progress and supply and assembly of electromechanical equipment 90%.
- Construction of the screening well with 97 % progress and supply and assembly of electromechanical equipment 64 %.
- Progress in the construction of related structures such as substation and electrical and control building of 86%.
- Partial assembly of electromechanical equipment in the pumping well and equipment in the control building and electrical substation continues.
- The connection contract has been signed between the Group and EAAB for the operation of the Rio 115 kV substation that feeds the Canoas Pumping Station.
- The modified schedule for the termination of the contract was approved, which includes the completion of the assembly of electromechanical equipment, tests and commissioning of the Canoas Pumping Station. The following are the relevant milestones:
 - ✓ Energization of the Substation and Pumping Station in November 2024.
 - ✓ Commissioning with energy from November 5, 2024 to May 30, 2025.
 - ✓ Assisted operation from May 30, 2025 to November 30, 2025.

b. Litigations and Arbitrations.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

The Group faces litigations classified as potential, for which management, with the support of its external and internal legal advisors, estimates that the outcome of the lawsuits not provided for will be favorable for the Group and will not result in significant liabilities that need to be recognized, or if they do arise, they will not significantly affect its financial position.

Litigations classified as contingent or potential:

The main litigations that the Group is facing as of March 31, 2024, classified as potential are:

• **Colombia.**

a. Centro Médico de la Sabana PH and other lawsuits.

Start Date: 2014.

Claim: \$337,000,000.

Lawsuit Object: The plaintiffs claim that the Group has overcharged them by not applying a tariff benefit to a group of users belonging to Voltage Level (1), who are also owners of the distribution assets.

The main claim is based on the assertion that the Group is unjustly enriching itself by not applying any tariff benefit to users in this voltage level who own the infrastructure, as established in Resolution 082 of 2002, modified by Resolution 097 of 2008. The claimant calculates the amount of this process based on the fact that this situation is replicated in approximately 550,000 users, and each one is entitled to compensation.

Current status and procedural situation: On May 6, 2015, a conciliation hearing was held, which was declared unsuccessful.

On September 8, 2017, the court granted the request of the plaintiffs to include 4 legal representatives of co-properties (Office Class Building, Minicentro Shopping Center, Santa Ana II Building, and Beatriz Building) as part of the group affected by the alleged violation, although not as direct plaintiffs. They would benefit from the lawsuit's claims if the judgment were favorable.

On August 2, 2019, the case left the court, with October 24, 2019, scheduled for testimonies requested by the parties and the expert report requested by the court.

On August 21, 2019, the Group was required to provide additional documentation, and this order was challenged because it requested a detailed list of users who, while not part of the lawsuit, own assets in the voltage level. The Group responded by submitting a new expert report to challenge all points unfavorable to the Group.

As of December 16, 2021, all evidence was presented in 3 hearings, and the plaintiff's representative filed two appeals against the two contradictory expert reports submitted by the Group. A 5-day period was set for concluding arguments. However, the Public Prosecutor,

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

through Prosecutor Karime Chavez Niño, requested an extension of this term to consider a motion that the plaintiff submitted late. The Group opposed this request.

As of March 28, 2022, the Administrative Court of Cundinamarca ruled in favor of the Group regarding the appeals filed by the plaintiff's representative regarding the annulment of the expert reports submitted by the Group to challenge the reports conducted during the process.

On March 24, 2022, both the plaintiff and the Group, as well as the Public Prosecutor, presented their concluding arguments.

On May 31, 2022, the case entered the court for a first instance judgment.

As of March 31, 2024, the Group is awaiting the issuance of the first instance judgment. This litigation is classified as possible with 49% chance of success and for this reason no provision is required.

b. Antonio Nariño Urban Center Homeowners Association Lawsuit.

Start Date: 2009.

Claim: \$15,000,000.

Lawsuit Object: The Association demands the reclamation of a property located within its facilities where a Group's power substation used to operate. A counterclaim is filed claiming the prescription of the property or servitude.

Current status and procedural situation: Since February 2019, logistics for sending notifications to the defendants in the counterclaim began, which consist of all co-owners of the properties that make up the co-ownership.

The mailings began on Friday, March 29, 2019, through successive shipments until nearly 800 shipments were completed. However, on April 22, 2019, the Judge decided to declare the tacit withdrawal of the ownership claim (in the counterclaim) that the Group had filed. This was due to the inability to meet the requirement set by the court, which was to notify the passive party in its entirety within the 30 days granted, as provided for in Article 317 of the Code of Civil Procedure.

Against this decision, the Group filed an appeal that was resolved unfavorably by the Superior Court of the Judicial District of Bogota. The process continued regarding the reclamation claim.

On December 11, 2021, a writ for the protection of constitutional rights was filed as it was believed that this procedural burden was impossible to fulfill and violated the Group's right to defense. However, this writ of habeas corpus was also denied in favor of the Group.

Recently, in response to a decision by the Supreme Court of Justice stating that in cases where horizontal properties were sued, it was not necessary to join all co-owners as parties, the Group brought this decision to the attention of the 49th Civil Circuit Judge in order to declare the auto that declared the tacit withdrawal of the Group due to the untimely inclusion of 1,700 co-owners of Centro Urbano Antonio Nariño unlawful. However, the Judge determined that although it was correct to mention the new criterion adopted by the Supreme Court of Justice, at the time when

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

the tacit withdrawal was declared, the jurisprudential criterion was different. Therefore, the auto that declared the tacit withdrawal was not based on any illegality. Consequently, the request for a declaration of illegality was denied.

As of June 30, 2023, the legal proceedings continued regarding the reivindicatory lawsuit filed by ASOCUAN. The plaintiff lodged an appeal against a procedural inclusion order issued by the Judge, instructing the inclusion of co-owners of the Horizontal Property to join the litigation.

On July 18, 2023, the Court resolved the plaintiff's appeal against the decision that mandated the involvement of the entire co-ownership in the litigation. The Court confirmed the previous decision made by the office. In response to this, on July 25, 2023, the plaintiff's representative filed a new motion for reconsideration and, in the alternative, a complaint, seeking the Tribunal's clarification on whether the decision is subject to appeal.

As of March 31, 2024, the legal process persisted regarding the recovery lawsuit filed by ASOCUAN. The plaintiff filed an appeal against an inclusion order issued by the Judge, instructing the involvement of co-owners of the Horizontal Property to join the litigation.

This litigation is classified as possible with 49% chance of success and for this reason no provision is required.

c. Public Lighting Litigation with UAESP.

Start Date: 2017.

Claim: \$113,082,000.

Lawsuit Object: Nullity and restoration of rights against the Special Administrative Unit of Public Services (UAESP) for the reevaluation of public lighting in Bogota, D.C. from 1998 to 2004 and its corresponding executive collection.

Current status and procedural situation: The main events of this litigation and what has occurred are described below:

On April 20, 1997, an inter-administrative agreement was signed between the District and GEB (Grupo Energía Bogotá S.A. E.S.P.) that guaranteed the city a supply of energy for public lighting. This agreement was transferred to the Group on October 23, 1997. In the same year, the CREG, through Resolution No. 99/97, modified the tariff for residential energy services, explicitly excluding public lighting. In response, the Group sent invoices to the District for the years 1998 and 1999, calculating the value of the energy supplied unilaterally. The District disputed the tariff but paid what it considered a fair price. On January 25, 2002, the parties established a methodology for the future and decided to create a georeferenced inventory, the results of which would be compared with the existing census. If there were differences, the costs and remuneration for the relevant periods would be recalculated. The georeferenced inventory (created between 2000 and 2003) revealed a difference of 8,661 fewer luminaries than those billed by the Group to the District. As a result, the Group is being asked to recalculate, including late interest, for the excess amounts paid between 1998 and 2004.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Due to a popular action in the Tenth Administrative Court of Bogota, on November 9, 2009, a first instance judgment was issued ordering UAESP and the Group to, within two months from the finality of the judgment, make all necessary efforts to definitively establish balances in favor of or against, duly updated with the DTF (Formula for updating sums) plus interest. If no agreement is reached, UAESP must, within two months, prepare a settlement for consideration by the Group, who can exercise the relevant administrative remedies and, in the event of non-payment, proceed with the enforcement of the judgment. The second instance judgment confirmed the first instance judgment and is currently final, with no further appeals.

On August 26, 2014, UAESP and the Group signed an agreement in which they arrived at a negotiated settlement where the Group assumed 50% equivalent to \$14,432,754. In addition, the Group had to be authorized by the director of UAESP and ratified by the Administrative Judge No. 10 of Bogota (who heard the case in the first instance).

On June 1, 2017, the 10th Administrative Judge of the Bogota Circuit refused to consider the aforementioned agreement on the grounds that it was not concluded within the two months following the finality of the judgment on September 29, 2011, which expired on February 2, 2012. The judge ordered UAESP to carry out a unilateral settlement. However, since the judge did not issue an approval or rejection of the agreement, it remains binding between the parties.

On August 31, 2017, in compliance with the Administrative Judge's order, UAESP issued Resolution 412 of 2017, in which it re-evaluated the billing for public lighting subject to the process, resulting in an amount of \$141,016,977. As a result, the Group filed a reconsideration appeal.

On December 29, 2017, the Group was notified of Resolution 730 of 2017, issued by UAESP on December 18, confirming the contested decision and reconsidering the calculation of the reevaluation notified in August, using the DTF as the basis for updating, in accordance with the judge's order in the September 2009 judgment. In this order, UAESP's new claim amounted to \$113,082,893.

On January 25, 2018, UAESP requested payment from the Group regarding this situation. The Group offered UAESP payment of the amount it considered fair, which was \$14,432,754, which by February 28, with the agreed-upon update, amounted to \$23,633,336. This amount could be offset against three invoices for public lighting that UAESP would pay starting from that date. In the absence of a response from UAESP, a request for a working session was submitted on March 16, 2018, to reach an agreement since UAESP had initiated persuasive collection. However, on March 22, 2018, UAESP communicated the decision to issue a payment order against the Group for the sums of money contained in the Resolution.

On March 22, 2018, UAESP informed that a payment order had been issued against the Group, initiating the coercive collection process. Once the coercive collection was answered and the Group's exceptions were negatively resolved, UAESP was informed of the admission of the nullity and restoration of rights lawsuit by the Administrative Court of Cundinamarca. In response, UAESP, through an order dated September 6, suspended the coercive collection process.

Due to the inability to reach an agreement with UAESP regarding the amounts of the administrative acts, Resolutions No. 412 of August 2, 2017, and 730 of December 18, 2017, on

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

July 25, 2018, the Group filed the nullity and restoration of rights lawsuit with the Administrative Court of Cundinamarca. This lawsuit was admitted on August 21, 2018.

On September 28, 2018, the Group paid UAESP the sum of \$24,471,044, which corresponds to the amount agreed upon by the parties in 2014, updated with an interest rate equal to the DTF from the date of the difference until the actual payment date. The remaining value of the unilateral reevaluation is the subject of the lawsuit against UAESP.

On August 21, 2019, the Administrative Court of Cundinamarca ruled on the case, denying the claims of the lawsuit and devaluing the agreement reached in 2014 as untimely.

The Group has filed an appeal because: i) The Tribunal failed to recognize that the transaction entered into by the parties on June 26, 2014, is fully valid, and therefore, UAESP was obligated to incorporate it into the partial and unilateral liquidation of the inter-administrative agreement (Act 80 of 1993, Article 60). ii) The Tribunal failed to recognize the existence and validity of the transaction contained in the revaluation agreement signed by the parties on June 26, 2014, and consequently, its res judicata effect (Article 2483 of the Civil Code). iii) The Tribunal failed to recognize the principle of good faith (Article 83 of the Constitution) and the prohibition of going against one's own acts (venire contra fatum propium non valet). iv) The Tribunal failed to recognize that the administration cannot obtain any benefit from its own non-compliance. The delay is not attributable to the Group, as the obligation to unilaterally reevaluate (2 months) was solely for UAESP, and this occurred after 24 months, so the delay is attributable to UAESP.

The appeal was admitted before the Council of State, and given the current backlog in the administration of justice, the Group expects a ruling no earlier than five years.

In the context of the coercive collection process, a surety bond was presented in accordance with Article 837-1 of the Tax Code to prevent the enforcement of seizure orders against the Group.

The contingency is classified as possible or contingent because the Tribunal's assertions are disputable in our favor before the Council of State, and in light of the ruling against the Group, the percentage does not exceed 50%.

This litigation is classified as possible with 49% chance of success and for this reason no provision is required.

As of March 31, 2024, the process is still awaiting a second instance ruling.

d. Comepez Public Interest Claim - Preliminary injunction to suspend the filling of the Quimbo Dam.

Start Date: 2015.

Claim: Undetermined.

Lawsuit Object: On February 9, 2015, the Group was informed of the preliminary injunction decreed by the Administrative Court of Huila, in connection with the Public Interest Claim brought by the company Comepez S.A. and others seeking the rights to a healthy environment, public health, and food security, as a preventive measure against the imminent danger of massive

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

mortality in the fish farming projects in the Betania reservoir. Under this provisional and urgent measure adopted by the Court, the Group was ordered not to initiate the filling activity of the El Quimbo reservoir until the optimal flow of the river and other obligations were met.

Current status and procedural situation: On February 13, 2015, the Group was notified of the admission of the action and the precautionary measure and on February 18, 2015, an appeal was filed before the Contentious Administrative Court of Huila against the order granting the precautionary measure. This appeal was denied, which gave rise to the filing of a writ for the protection of fundamental rights (tutela).

On January 8, 2016, the Group was notified of the writ for the protection of fundamental rights ruling issued by the Third Specialized Criminal Circuit Judge of Neiva, which authorized the Group to immediately generate energy as a transitional measure until the Administrative Court of Huila decides on the lifting or continuation of the preliminary injunction.

After the evidentiary phase, an adverse ruling was issued on December 18, 2020, ordering the following:

1. Design a decontamination project that ensures that the water in the reservoir does not affect the water resource or generate adverse effects on aquatic flora and fauna.
2. Design, in conjunction with the Ministry of Environment and Sustainable Development and the Group, a decontamination and water resource treatment project to mitigate and control the adverse effect of coliforms on the riparian population. This project should be coordinated 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, Saladoblanco, Oporapa, La Argentina, Elias, Tarqui, Altamira, Guadalupe, Suaza, El Pital, El Agrado, Garzón, Paicol, and Gigante).
3. Urge ANLA to verify whether the concessionaire constructed the interceptors and wastewater systems in the municipalities within the area of influence and, based on the results obtained, take the legally required actions.
4. Urge the Ministry of Environment to design, lead, and formulate a hydrosanitary protection and recovery policy for the upper, middle, and lower Magdalena.
5. Order the installed oxygenation system, as a result of the precautionary measure, to operate permanently, subject to the protocols and guidelines provided by the National Authority for Environmental Licenses (ANLA). Additionally, the Group will continue to monitor water quality (as determined by the aforementioned environmental authority), which must be carried out by a laboratory accredited by IDEAM.

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

As of March 31, 2024, the Group is awaiting the service of process to argue in the second instance.

e. Class Action Jose Rodrigo Alvarez Alonso and others.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Start Date: 2012.

Claim: \$33,000,000.

Lawsuit Object: A Class Action has been filed by 1,140 residents of the municipality of Garzón. They claim that, as a result of the construction of the PHEQ, their income from artisanal or business activities has decreased by an average of 30%, and this reduction was not taken into account during the “socioeconomic census” of the project. The Group rejects these claims, arguing that (1) the socioeconomic census complied with all methodological criteria, providing time and opportunity for all interested parties to register; (2) the plaintiffs are non-residents, and compensation is only provided for those whose income primarily comes from their activity in the Direct Influence Area 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: The case is in the first instance in the evidentiary phase.

The plaintiffs requested an expert opinion to assess the harm suffered by each of the 1,170 claimants, and the public entities responsible for conducting the expert opinion have refused.

On August 19, 2019, an expert opinion was submitted by an association of professionals, which was subsequently requested for clarification and supplementation. On September 6, the Court asked the experts to clarify and supplement their work.

By an order dated November 28, 2019, the Court ordered the experts to complete the expert opinion within twenty (20) business days.

As of December 31, 2022, in response to the Group’s request to declare the evidence abandoned due to the silence of the experts, the Court requested the experts to submit the completion of the expert opinion ordered. Consequently, on September 19, 2022, the expert opinion was submitted.

The experts provided a supplement to the report on March 2, 2023, and we were waiting for this work to be sent to us in order to issue our opinion and insist on the objection that had already been filed initially.

On June 7, 2023, the Court provided the completion of the expert opinion, and within the statutory period, a request was made to clarify the formulas and criteria for assessing the claimants’ actual damages. The case is currently pending before the Court for the mentioned clarification.

As of March 31, 2024, the process is pending the Court’s order for the aforementioned clarification.

f. Nullity and Reinstatement against the Forestry Utilization Fee Assessment imposed by CAM in 2014.

Start Date: 2014.

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

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Lawsuit Object: The Autonomous Regional Corporation of Alto Magdalena - CAM (the environmental authority with jurisdiction over the El Quimbo Project) assessed the forestry utilization fee in 2014, supposedly stemming 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 at 25% annually since 1982) per cubic meter of commercially valuable wood (“usable”).

The Group argues that the indexing of cubic meters should be based on the CPI (Consumer Price Index) and not the 25% annual rate, considering that the norm on which CAM relies (i.e., Agreement 048 of 1982 of Inderena) is not applicable. The Council of State temporarily suspended this norm. Additionally, CAM has acknowledged 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 March 31, 2024, the litigation is pending a first instance judgment in the Administrative Court of Huila.

g. Nullity and Reinstatement against the Forestry Utilization Fee Assessment imposed by CAM in 2019.

Start Date: 2019.

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

Lawsuit Object: The Autonomous Regional Corporation of Alto Magdalena - CAM (the environmental authority with jurisdiction over the El Quimbo Project) assessed the forestry utilization fee again in 2019, supposedly stemming 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 at 25% annually since 1982) per cubic meter of commercially valuable wood (“usable”).

The Group argues that the indexing of cubic meters should be based on the CPI and not the 25% annual rate, considering that the norm on which CAM relies (i.e., Agreement 048 of 1982 of Inderena) is not applicable. The Council of State temporarily suspended this norm. Additionally, CAM has acknowledged that it has not provided environmental services, and it has been demonstrated that the wood had no economic value. Furthermore, it is prohibited by law to assess the same tax twice, bearing in mind that CAM had also assessed the same amount in 2014.

Current status and procedural situation: As of March 31, 2024, the litigation is pending a first instance ruling before the Administrative Court of Huila.

h. Nullity and Reinstatement against Water Usage Fee Assessments in 2016, 2017, and 2018.

Start Date: 2019.

Claim: \$18,011,579 (fee and interest).

Lawsuit Object: The Regional Autonomous Corporation of Cundinamarca (CAR) seeks to collect the fee for water usage based on the total concession and not on the volume actually used at the Rionegro Small Hydropower Plant in 2016, 2017, and 2018. CAR alleges measurement failures in the flow rate. The Group’s defense is based on the arguments that (i) the correct compensation

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

based on installed capacity was the transfers from the electricity sector, (ii) the taxable event of the fee is the actual use of water for generation: there was no continuous generation 365 days a year, only on specific days; and (iii) measurement commitments were fulfilled, and therefore, CAR had no right to calculate the fee based on the total concession flow.

Current status and procedural situation: The five lawsuits (two for 2016, one for 2017, and two for 2018) are estimated as possible risks due to their probability of loss (between 20% and 45%). The two processes against the 2016 assessments began in the administrative jurisdiction in September 2019 and April 2021, while the process against the 2017 assessment began in December 2020, and the one for 2018 began in August and November 2021.

As of March 31, 2024, there is no first instance judgment in any of the litigations.

i. Nullity and Reinstatement against VAT Assessments in the Year 2016.

Start Date: 2020

Claim: \$4,559,842 (higher tax, penalty, and interest).

Lawsuit Object: The DIAN challenged the bimonthly VAT assessments for the year 2016, arguing that reconnection services charged to users should have been subject to VAT. The Group has argued that this position is incorrect in light of the regulatory classification of the service.

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

Current Status and Procedural Situation: The two lawsuits (one for the first to fifth bimester of 2016 and another for the sixth bimester of 2016) are estimated as possible risks with a probability of loss (44% and 26%). The respective lawsuits were filed in November and October 2020.

On July 4, 2023, the Group was notified of an order that decreed the consolidation of the lawsuit for the sixth bimester into the lawsuit for the first to fifth bimesters. As a result, the external lawyer will take charge of the consolidated case, as they were previously handling only the sixth bimester case, and relevant powers of attorney were submitted.

In February 2024, the petition requesting the procedural succession of the Group was filed.

As of March 31, 2024, there is no first instance judgment in any of the litigations.

j. Alfonso Jimenez Cuesta and others.

Start Date: 2010.

Claim: \$150,000,000.

Lawsuit Object: A group of users is suing Enel Colombia S.A. E.S.P. (formerly Codensa) seeking compensation for penalties imposed by the Group, derived from Article 54 of Resolution 108 of 1997. This article allowed for sanctions against those who fraudulently altered their consumption measurement. The article was subsequently declared null by the Council of State, prompting the plaintiff to file the lawsuit, claiming that the Group should reimburse the money collected from

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

users during the validity of the aforementioned article. In our defense, Enel acted in compliance with a legal duty, adhering to the law while it was in effect, and the nullity applies prospectively, not retroactively to established legal situations.

Current Status and Procedural Situation: This litigation is at the evidentiary stage.

On December 21, 2023, the Group requested the court to order two new witness testimonies, noting that the two individuals previously submitted were no longer affiliated with the Group. The court was also informed that the requested administrative files could not be found in the Group's records, as more than 10 years had passed. As of March 31, 2024, the judge granted our request and scheduled a hearing for May 30 and 31, 2024; however, the opposing party has filed an appeal.

k. María Isabel Delgado and others.

Start Date: 2012.

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

Lawsuit Object: Class action for flooding in the Bosa and Kennedy neighborhoods in Bogota DC. Enel Colombia S.A. E.S.P. was sued by a group of residents from these areas seeking compensation for the flooding that occurred in 2010 and 2011, due to the overflow of the Bogotá River. Enel Colombia S.A. E.S.P. is alleged to have potential responsibility for the flooding due to the operation of the gates at the Alicachín Power Plant. However, the operation of these gates could not have caused the flooding in Bosa and Kennedy, as any discharge would not have reached these neighborhoods. Additionally, the flooding issue was primarily due to the poor state of the city's water and sewer infrastructure.

Current Status and Procedural Situation: This litigation is in the evidentiary phase.

On January 18, 2022, an order for evidence was issued following the consolidation of cases with the same cause as ordered by the Administrative Tribunal of Cundinamarca.

On September 3, 2023, the court notified the plaintiffs and Norco to provide, within 3 days, the questionnaires to be answered by the experts. The experts were also instructed to submit their expert reports within a term not exceeding 3 months.

On October 23, 2023, the Group requested that the questionnaires submitted by the plaintiffs for the experts be declared untimely, but this request was rejected by the court on October 24, 2023.

As of March 31, 2024, there have been no additional developments.

l. Jesús María Fernández and Olga Patricia Pérez Barrera (Property La Mina)

Start Date: 2017.

Claim: \$24,673,189.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Lawsuit Object: The plaintiffs seek compensation for damages in the form of lost profits due to the de facto permanent occupation by the Group in the area of the Mining Concession Contract for the property "La Mina," which was held by the plaintiff. This occupation was caused by the construction of the El Quimbo Dam.

Current Status and Procedural Situation: After the evidence was presented, on December 1, 2023, the case was submitted to the court for the first instance ruling.

As of March 31, 2024, there have been no additional developments.

m. Consalt Internacional.

Start Date: 2022.

Claim: \$14,234,784.

Lawsuit Object: Arbitration Tribunal stemming from reciprocal contractual breaches that led to the termination of the contract first by the contractor Consalt Internacional and then by the Group. Consalt Internacional argues that the Group failed to meet obligations related to obtaining the environmental license for the project, social management, and public order. This, according to the claimant, resulted in damages related to value and timing concerning the initial contract planning and its offer, leading to the contract's termination on September 17, 2022. The Group, in turn, initiated a counterclaim alleging abandonment of the work by the contractor and seeking damages.

Current Status and Procedural Situation: The case is in the initial phase.

After responding to the main claim and the counterclaim, the hearing for setting the arbitrators' fees was scheduled for January 18, 2024, but did not occur due to Consalt Internacional's amendment to its claim. Consequently, a new process for the Group to respond will be undertaken.

The claim was answered on March 19, 2024, and a new date for setting fees has been scheduled for April 10, 2024, with the amount set at \$696,036. The payment process is currently underway.

n. Direct Reparation Action brought by Aura Lucia Díaz García and others.

Start Date: 2017

Claim: \$20,349,602.

Lawsuit Object: The plaintiffs claim that as a result of the construction of the El Quimbo Hydroelectric Project (PHEQ), their income from activities such as day labor, tobacco cultivation, and various short-cycle crops has been affected. They argue that these impacts were not considered in the "socioeconomic census" of the project.

Current Status and Procedural Situation: The case is in the initial phase of trial in the evidence stage.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

On June 20, 2023, an evidence hearing took place where evidence was incorporated into the case (DIAN – RUAUF), and 27 plaintiff interrogatories were heard. However, as not all the ordered evidence could be presented, the hearing was suspended.

The evidence hearing was rescheduled for January 17, 2024, but the objectives of the hearing were not fully achieved.

As of March 31, 2024, a new evidence hearing has been scheduled for June 6, 2024.

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

Start Date: 2017.

Claim: \$15,831,622.

Lawsuit Object: The plaintiffs allege that their income from artisanal fishing has been adversely affected due to the construction of the El Quimbo Hydroelectric Project (PHEQ). They argue that these impacts were not considered in the "socioeconomic census" conducted for the project.

Current Status and Procedural Situation: The case is in the initial phase of trial in the evidence stage.

Evidence hearings took place on May 29, 2019; June 16, 2019; August 24, 2022; and May 15, 2023. During these hearings, evidence was incorporated into the case (DIAN – ICA – AUNAP – RUAUF), and plaintiff interrogatories were conducted. However, the hearings were suspended as not all the ordered evidence could be presented.

As of March 31, 2024, new evidence hearings are scheduled for August 12, 13, and 14, 2024.

p. Direct Reparation Action brought by Tito Toledo and 111 others.

Start Date: 2017.

Claim: \$33,716,614.

Lawsuit Object: The plaintiffs claim that their income from artisanal mining activities has been negatively impacted by the construction of the El Quimbo Hydroelectric Project (PHEQ). They argue that these impacts were not accounted for in the "socioeconomic census" conducted for the project.

Current Status and Procedural Situation: The case is in the initial stage, awaiting a first instance ruling.

After the evidentiary phase was completed, closing arguments were presented on June 13, 2022, and the case was submitted to the court for a first instance ruling on June 26, 2022.

As of March 31, 2024, there have been no additional developments.

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

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Start Date: 2017.

Claim: \$20,706,897.

Lawsuit Object: The plaintiffs claim that their income from labor activities in tobacco and short-cycle crops in properties located within the Direct Influence Area (AID) of the El Quimbo Hydroelectric Project (PHEQ) has been negatively affected. They argue that these impacts were not considered in the "socioeconomic census" conducted for the project.

Current Status and Procedural Situation: The case is in the initial stage, awaiting a first instance ruling.

After the evidentiary phase, final arguments were presented on October 30, 2023, and the case was submitted to the court for a first instance ruling on November 15, 2023.

As of March 31, 2024, there have been no additional developments.

r. Direct Reparation Action brought by Rosa Helena Trujillo, Otoniel Adames Trujillo, and 43 others.

Start Date: 2017.

Claim: \$25,036,414.

Lawsuit Object: The plaintiffs claim that their income from various activities, including labor for workers, cocoa collection, agriculture, tobacco cultivation, and other jobs (such as renting, contracting, vehicle ownership, fish washing, tractor driving, commerce, material extraction, transportation of supplies, electrical work, domestic work, and artisanal fishing), has been adversely affected by the construction of the El Quimbo Hydroelectric Project (PHEQ). They argue that these impacts were not accounted for in the project's "socioeconomic census."

Current Status and Procedural Situation: The first instance ruling was favorable to the Group, with the plaintiffs having the opportunity to appeal.

On July 10, 2023, final arguments were presented, and the case was submitted for a first instance ruling on July 19, 2023.

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

As of March 31, 2024, the case is pending a ruling on the appeal.

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

Start Date: 2017.

Claim: \$16,857,708.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Lawsuit Object: The plaintiffs claim that their income from artisanal fishing has been adversely affected by the construction of the El Quimbo Hydroelectric Project (PHEQ). They argue that these impacts were not considered in the project's "socioeconomic census."

Current Status and Procedural Situation: In second instance / awaiting second instance ruling.

After completing the evidence phase, final arguments were presented on November 11, 2021, and the case was submitted for a first instance ruling.

On April 29, 2022, a ruling was issued denying all claims, and the ruling was notified on May 3, 2022.

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

As of March 31, 2024, the case is pending a ruling on the appeal in the second instance.

t. Direct Reparation Action by Ruber Cufiño Hernandez and 252 others.

Start Date: 2017.

Claim: \$38,117,538.

Lawsuit Object: The plaintiffs seek compensation for material and moral damages caused by the impact on their economic activity as various laborers in short-cycle crops within the direct influence area of the El Quimbo Hydroelectric Project. They argue that the project's construction led to a loss of productive capacity for each of them.

Current Status and Procedural Situation: In the Evidence Phase.

On August 22, 2023, an evidence hearing was held, but it was suspended due to pending interrogations of the plaintiffs and testimonial evidence from the Group. The continuation was scheduled for January 23 and 24, 2024. On these dates, the remaining evidence was presented, and the court is expected to set new dates to complete any outstanding evidence.

As of March 31, 2024, the case remains in the evidence phase.

u. Class Action by Policarpo Agudelo and Others (Bridge Crossing to the School)

Start Date: 2014.

Claim: \$50,000,000.

Lawsuit Object: This class action involves 373 individuals from five municipalities in Huila (Paicol, Nátaga, La Plata, Tesalia, and La Argentina). They are transporters, rice growers, and various merchants, including hardware stores, claiming that the Group is responsible for undermining the base of the bridge's abutment (right bank) due to improper handling of extracted material from the riverbeds for the El Quimbo Hydroelectric Project. They allege that this led to the bridge's closure from August 8, 2011, to December 17, 2012, causing a loss of productive capacity for each claimant.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Current Status and Procedural Situation: In the Second Instance Proceedings.

Following the evidence phase, on January 17, 2020, the Group was notified of a favorable first instance ruling issued by the Administrative Court of Huila. The court's reasoning was that it was not proven that the bridge's deterioration was caused by the Group's activities related to the project.

This decision was appealed by the plaintiffs. As of March 31, 2024, the appeal is pending, and the case has been under consideration for a second instance ruling since January 25, 2022.

v. Action for Nullity and Restitution of Rights by Jesús Hernán Ramírez Almarío and Others.

Start Date: 2017.

Claim: \$23,979,939.

Lawsuit Object: The plaintiffs (201 in total) seek recognition and compensation for material and moral damages caused by the construction of the El Quimbo Hydroelectric Project. They claim compensation for the loss of their productive activities as fishermen, which were impacted by the project's execution.

Current Status and Procedural Situation: Initial Stage

On December 13, 2023, the initial hearing was scheduled for May 23, 2024, at 8:00 AM.

w. Action for Nullity and Restitution of Rights by Lorena Amaya Betancourt and Others.

Start Date: 2021.

Claim: \$20,706,897.

Lawsuit Object: The plaintiffs seek recognition and payment for material and moral damages caused by the construction of the El Quimbo Hydroelectric Project. They are requesting compensation for the loss of productive activities previously carried out by a group of laborers affected by the project's execution.

Current Status and Procedural Situation: The case has been with the court for first instance judgment since January 1, 2022.

After the evidentiary phase, final arguments were presented on August 16, 2022, and the case entered the court for first instance judgment on September 1, 2022. As of March 31, 2024, the case remains pending a decision.

x. Declarative Process of Inversiones Los Almendros Del Norte Ltda.

Start Date: 2023.

Claim: \$132,191,499.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Lawsuit Object: The plaintiff claims that they constructed three electrical circuits in 1998, located at Carrera 118 N° 128-34, which were to be delivered to the Group for public electricity service provision. The plaintiff alleges that these circuits have not been paid for or recognized by the Group, which, according to them, constitutes a breach of CREG Resolution 070/2008 regarding remuneration for asset use. The plaintiff is seeking compensation for actual damages and lost profits.

Current Status and Procedural Situation: The case is in the initial phase. On December 5, 2023, the demand was answered.

As of March 31, 2024, the case is awaiting initial hearings.

y. Class Action by José Edgar Bejarano.

Start Date: 2004

Claim: \$32,000,000.

Lawsuit Object: The plaintiffs seek to hold Enel Colombia S.A. E.S.P. and AES Chivor & Cía. S.c.a. E.S.P. responsible for damages caused by flooding in the Upía River due to the alleged irregular and unplanned discharge from the Chivor and Guavio dams owned by the defendants. The plaintiffs argue that the flooding occurred particularly on May 13, 14, and 15, 2002, and attribute these damages to the operation of the dams.

Current Status and Procedural Situation: On October 4, 2023, the Tenth Administrative Court of Bogotá issued a favorable judgment for the Group in the first instance, concluding that the evidence did not establish a causal link between the flooding experienced by the plaintiffs and the operation of the Chivor and Guavio hydroelectric plants. It was demonstrated that there were no gate openings on the specified dates, and that other factors caused the flooding downstream in the Upía River.

As of March 31, 2024, the case is pending a decision on the appeal as of December 18, 2023.

z. Counterclaim in Arbitration Tribunal Enel Colombia vs. Mapfre Seguros Generales de Colombia S.A., Mapfre Colombia Vida Seguros S.A., and Mapfre Servicios Exequiales S.A.S.

Start Date: 2023.

Claim: \$24,547,162.

Lawsuit Object: Enel Colombia initiated arbitration against Mapfre for breaching the commercial offer concerning the collection, promotion, and billing of insurance services. The breach involved contacting clients within two years of the contract's termination, which allegedly caused damages to Enel. In response, Mapfre filed a counterclaim arguing that Enel unilaterally terminated the commercial offer on June 22, 2021, and failed to fulfill other contractual obligations, seeking damages from Enel.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Current Status and Procedural Situation: The counterclaim was answered by Enel, contesting the claims made. The Bogotá Chamber of Commerce Arbitration Tribunal set a conciliation hearing for January 30, 2024. The hearing was held but failed due to the absence of conciliatory proposals. Consequently, the arbitrators determined their fees, and the arbitration process will proceed accordingly.

As of March 31, 2024, the case remains in the evidentiary phase.

Central America.

aa. Injuriousness Lawsuit 22-2412-1027-CA (Costa Rica).

Start Date: 2022.

Plaintiff: Regulatory Authority for Public Services

Defendant: P.H. Don Pedro S.A.

Claim: Reimbursement of alleged overpaid amounts by the Costa Rican Institute of Electricity (ICE) to P.H. Don Pedro S.A., the amount of which will be calculated in the execution of the judgment.

Current Status and Procedural Situation: The initial complaint was filed on April 27, 2022. Although not all parties have been notified, and therefore, the deadline for responding has not started, P.H. Don Pedro filed a response on December 6, 2022.

All parties must be correctly notified before proceeding to the next procedural stage. There are ample possibilities of obtaining a favorable result for P.H. Don Pedro S.A. in compliance with the applicable regulations and the administration's actions in the previous administrative process.

As of March 31, 2024, not all parties have been notified, so no further actions have been ordered, and no recent resolution has been issued for this case.

ab. Ordinary Agrarian Process File 18-000036-0815-AG (Costa Rica).

Plaintiff: Jafet Rojas Picado.

Defendants: P.H. Chucás, S.A. (hereinafter "Chucás") y Mario González Porras.

On March 23, 2018, Mr. Jafet Rojas Picado filed an ordinary agrarian process against Mr. Mario González Porras, based on a contract for the establishment of a de facto partnership signed between them, under the name "González & Rojas." In the filed process, Mr. Jafet Rojas Picado requests: (i) the annulment and/or relative nullity of the extrajudicial agreement signed by Mario González Porras and Chucás; (ii) payment and condemnation for damages caused by the breach of the de facto partnership contract; and (iii) the dissolution of the de facto partnership contract González & Rojas. This process is being processed in file 18-000036-0815-AG.

By resolution at 10:15 am on April 5, 2018, the Agrarian Court of Alajuela instructed Mr. Jafet Rojas Picado to correct the lawsuit regarding the claims and provide all the evidence that was

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

offered but not provided. In addition, the judgment ordered the plaintiff to include Chucás as a necessary defendant in the lawsuit. In other words, the Court, on its own initiative, instructed the plaintiff to expand his lawsuit against Chucás and include it as a defendant in the process.

Current Status and Procedural Situation: A hearing to receive evidence was scheduled for March 8, 2023. Chucás' representation had a hearing scheduled for the same day, so they requested a rescheduling. For this reason, the hearing was rescheduled for March 15, 2023. The plaintiff requested the suspension of the hearing for health reasons.

The process initiated by Mr. Jafet Rojas is considered to have serious formal defects, and the legal basis on which it relies is weak. Agrarian jurisdiction is characterized by being protective and based on principles such as equity and fair treatment, which is an aspect to consider, as it could influence the outcome of the process. The economic risks that Chucás faces as a party in the ordinary agrarian process are limited, as regardless of the outcome of the process, it has already been stated by the plaintiff that Chucás has acted in good faith, based on an extrajudicial agreement approved by a Judge and under a process that already has a final judgment. Chucás is not liable for the events that occurred, of which it was never a part or legally notified. Therefore, a favorable result for Chucás with a probability of 95% is considered feasible. There is also no risk to Mario González since Chucás has already complied with the extrajudicial agreement they had reached, proceeding with the deposit of the second installment of the total amount. An adverse outcome for Chucás would give Chucás the right to recover any sum of money from Mario González.

The hearing scheduled for July 7, 2023, was suspended, and the new date for the hearing was set for August 1, 2023. During this hearing, statements from the parties and witnesses were received, and the accounting expert was presented so that the parties could ask questions regarding the accounting report submitted in the process. On August 24, 2023, Chucás submitted the concluding written arguments.

As of March 31, 2024, there are no additional resolutions or actions on file to report.

ac. Labor Lawsuit filed by Marcelo Juarez (Guatemala).

Start Date: 2022.

Claim: US\$100,000 (Compensation, economic benefits, annual bonus granted by Enel, overtime, and damages).

Lawsuit Object: A labor lawsuit initiated by Marcelo Juarez (former employee), who claims to have been unjustly dismissed. Enel Guatemala's defense is based on the argument that it was a justified termination due to a violation of the Labor Code (which falls under a direct dismissal cause) and Enel's internal policies and Code of Ethics.

Current Status and Procedural Situation: On July 15, 2022, the first instance court ruled in favor of Enel Guatemala, declaring the lawsuit filed by Marcelo Juarez without merit. The court found that the actions of the former employee fell under the dismissal cause established by the Labor Code and also violated Enel's internal policies and Code of Ethics.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Marcelo Juarez appealed the judgment, and on October 27, 2022, the Appeals Court (2nd instance) partially ruled in favor of the plaintiff, condemning Enel Guatemala to pay compensation, damages, and court costs.

On November 15, 2022, Enel Guatemala filed a constitutional amparo action (constitutional guarantee) against the judgment of the Appeals Court. There is an estimated 50% chance of success for Enel, as it is expected that the constitutional court will grant the amparo and confirm the first instance judgment, which declared the lawsuit filed by Marcelo Juarez without merit.

As of March 31, 2024, the process is still pending a final decision.

29. Penalties

In the period from December 31, 2023 to March 31, 2024, the Group has the following sanctions in progress:

Environmental Sanctions

- a) The National Authority of Environmental Licenses (ANLA) confirmed a sanction against the Group for \$2,503,259 for alleged non-compliance with the environmental license, specifically regarding the removal of wood and biomass from the reservoir basin of the El Quimbo Hydropower Project (hereinafter "PHEQ"). An action for nullity and restitution of rights has been filed, and it has already been admitted.

On February 24, 2023, the first instance judgment was notified, denying the claims made by the Group. An appeal was filed against the judgment, and the appeal is currently pending.

The litigation seeking the annulment of the sanction is considered remote with a 10% chance of success. It is noted that the sanction was paid on June 16, 2023.

- b) The Autonomous Regional Corporation of Alto Magdalena (CAM) ruled on the appeal filed against Resolution No. 2239 of July 29, 2016, in which the Group was fined \$758,864 for environmental law violations, as activities were carried out without the required prior environmental permit (Opening a road above elevation 720 of PHEQ). The fine was reduced to \$492,700.

An action for nullity and restitution of rights was filed (judicial actions), and CAM responded to the lawsuit. After the process was suspended by the Administrative Court of Huila due to COVID-19 emergency measures, the initial hearing was held in December 2020, and the technical testimony requested by the Group was presented.

On April 6, 2022, the evidentiary stage was concluded, and the deadline for submitting closing arguments was set for April 27, 2022.

The process has been pending judgment since that date.

This litigation seeks the annulment of the sanction and is considered remote with a 10% chance of success. It is noted that the sanction is currently in the process of being paid.

- c) On January 12, 2018, the Group was notified of Resolutions No. 3567, 3568, and 3569 dated December 4, which confirmed the sanctions imposed by CAM in November 2016, related to

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Resolutions 3590, 3653, and 3816 of November 2016, stemming from the lack of discharge permits for the resettlements of PHEQ, in accordance with environmental regulations.

As a result, the Autonomous Regional Corporation of Alto Magdalena (CAM) imposed two (2) fines of \$50,670 each:

The following are the resolutions and the reasons for the sanctions:

- Resolution No. 3590 dated November 10, 2016: CAM sanctioned the Group for not having the discharge permit for the Montea resettlement.

An action for nullity and restitution of rights was filed. Since May 30, 2019, a first instance judgment was issued on October 4, 2021, in favor of Enel Colombia S.A. E.S.P. The appeal filed by CAM is currently pending.

This litigation seeks the annulment of the sanction and is considered probable with a 53% chance of success. It is noted that the sanction has not been paid because the first instance judgment is favorable to the Group.

- Resolution No. 3816 dated November 10, 2016: CAM sanctioned the Group for not having the discharge permit for the La Galda resettlement.

An action for nullity and restitution of rights was filed against CAM. On April 14, 2021, a first instance judgment was issued by the Seventh Administrative Court of Neiva, which denied the Group's claims. The process is currently awaiting the handling of the appeal filed by the Group before the Administrative Court of Huila.

In February, this litigation was reclassified as remote with a 10% chance of success. The sanction has not been paid.

- d) Resolution No. 3727 dated December 22, 2022, and formally notified on January 19, 2023, "resolving a repossession appeal," issued by the Territorial Center Directorate of the Autonomous Regional Corporation of Alto Magdalena - CAM.

Background: Through Resolution No. 1589 dated June 29, 2022, the Autonomous Regional Corporation of Alto Magdalena declared the Group and Mr. Ruben Dario Mosquera Sierra responsible for the charges formulated in Order No. 081 dated August 29, 2019, related to the improper forest exploitation of certain tree individuals. As a result of this, a fine of \$540,470 was imposed on the Group.

On June 27, 2023, a Nullity and Restoration of Rights lawsuit was filed against the Autonomous Regional Corporation of Alto Magdalena - CAM, before the Administrative Courts of Neiva - Huila. The lawsuit was accepted and responded to by CAM on September 28, 2023.

On November 21, the initial hearing was held, and closing arguments were presented on December 5, 2023. The process is currently pending judgment of the first instance in the Third Administrative Court of Neiva.

This litigation seeks the annulment of the sanction and is considered remote with a 10% chance of success. It is noted that the sanction was paid on September 26, 2023.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

- e) Resolution 3607 dated December 14, 2022, and formally notified on January 19, 2023, “resolving a repossession appeal,” issued by the Territorial Center Directorate of the Autonomous Regional Corporation of Alto Magdalena - CAM.

Background: Through Resolution No. 1588 dated June 29, 2022, the Autonomous Regional Corporation of Alto Magdalena declared the Group, RG Ingeniería Ltda., and Ingedere Ltda. responsible and fined them for alleged non-compliance with environmental regulations, consisting of unauthorized forest exploitation. The Group was fined with \$363,262.

The settlement concluded without an agreement between the parties. The lawsuit was filed on July 13, 2023.

It is currently awaiting admission by the Fourth Administrative Court of Neiva.

This litigation seeks the annulment of the sanction and is considered remote with a 10% chance of success.

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

Background: The National Authority of Environmental Licenses (ANLA) initiated a sanctioning process against ENEL COLOMBIA S.A. E.S.P. for the alleged environmental violation of not updating the contingency plan, a requirement established in the environmental license. The fine amounts to COP \$141,052,735.

On April 10, 2024, a request for extrajudicial conciliation was submitted to the General Prosecutor's Office to meet the procedural requirement before filing a claim for Nullity and Restitution of Rights with the environmental authority ANLA.

This litigation seeks the annulment of the sanction and is considered remote with a 10% chance of success.

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

Background: The National Authority of Environmental Licenses (ANLA) initiated a sanctioning process against the Group for an alleged environmental violation. The entity believes that the Group failed to plan with the Autonomous Regional Corporation of Alto Magdalena (CAM) for the forest exploitation fronts included in the “Sections I, II, and III” of the substitute roads for the El Quimbo Hydroelectric Project (PHEQ), located within the jurisdiction of the municipalities of Gigante, Garzón, and El Agrado, in the department of Huila. This is deemed a potential violation of subparagraph 3.2 of paragraph 3 “Forest Exploitation” of Article 5 of Resolution No. 0899 of May 15, 2009. The fine amounts to COP \$47,333,801.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

The request for conciliation with the General Prosecutor's Office is pending, with the deadline for submission in May 2024. Following this, a claim for Nullity and Restitution of Rights will be filed with the environmental authority – ANLA.

This litigation seeks the annulment of the sanction and is considered remote with a 10% chance of success.

Sanctions for Regulatory Non-Compliance:

- a) On July 11, 2022, through Resolution No. SSPD 20222400660655, the Superintendence of Public Services imposed a fine of COP \$700,000,000 on the Group for allegedly violating the measurement code concerning the client Gran Tierra Energy Ltda. due to three measurement system failures within one year. An appeal was filed against this sanction with the same SSPD. The entity, through Resolution No. SSPD 20232400403065 dated July 21, 2023, confirmed the fine against the Group. However, the Group was not properly notified of this decision. Consequently, a tutela action was filed under case number 11001310302720230043800, which was ruled in favor of the requested protection by the 27th Civil Circuit Court of Bogotá on August 15, 2023. This decision was later overturned by the Superior Court of Bogotá on November 28, 2023.

The fine was paid on October 25, 2023.

On January 11, 2024, a claim for Nullity and Restitution of Rights was filed against the sanction. There have been no further developments to date.

This litigation seeks the annulment of the sanction and is considered remote with a 10% chance of success.

- b) On July 19, 2022, through Resolution No. SSPD 20222400666425, the Superintendence of Public Services (SSPD) imposed a fine of COP \$242,459 on the Group for allegedly violating regulations regarding consumption measurement. Specifically, it was claimed that in May 2020, the Group billed 53,339 users for electricity service based on estimated consumption without proving that this was not a result of their action or omission. An appeal was filed against this sanction with the same SSPD. In response, the entity, through Resolution No. SSPD 20232400436065 dated August 3, 2023, modified the fine, reducing the amount to COP \$237,422.

The fine was paid on August 23, 2023, and on January 11, 2024, a claim for Nullity and Restitution of Rights was filed against the sanction. There have been no further developments to date.

This litigation seeks the annulment of the sanction and is considered remote with a 10% chance of success.

30. Energy Derivatives Market

Generation

In May 2018, the Board of Directors approved a change in the Group's corporate purpose to allow operations in derivatives markets for purposes other than portfolio hedging. As of September 30,

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

2023, there are active futures contracts for the purchase and sale of energy totaling 31.68 GWh, with purposes other than portfolio hedging.

Additionally, as of March 31, 2024, 39.24 GWh were settled, which were not considered part of the hedging strategy.

The futures operations with Trading are supported by guarantees. As of March 31, 2024, these guarantees amount to a \$2,846,322 in cash and \$1,069,781 in government bonds (TES), which are available to Enel Colombia S.A. E.S.P. but must be maintained as minimum cash and cash equivalent amounts as part of its Trading operations.

Distribution

In accordance with CREG Resolution 101 020 of 2022, which defines the transfer of contract prices resulting from the mechanism proposed by Derivex, the Group, aiming to mitigate the risk of exposure to the regulated market, participated in this energy derivatives mechanism from the first auction organized by the promoter on October 19, 2022, targeting the regulated market. In the first auction of the mechanism, a reference price was set, allowing Enel Colombia S.A. E.S.P. to close a transaction in December 2022 for 4 contracts covering the period from May to August 2023. As of March 31, 2024, there are no active contracts under this mechanism.

As of March 31, 2024, the Group's Trading valuation stands as follows:

Operation		MTM	No. Operations
Generation	Business	188,806	33
Total		\$188,806	33

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 an ordinary transaction between willing parties, and not in a forced or liquidation transaction, in accordance with the defined policy.

Below, you will find financial assets and liabilities that exhibit a variation between book value and fair value as of March 31, 2024:

Financial assets (1)	Book value	Fair value
Trade accounts and other accounts receivable, net	\$ 2,643,267,808	\$ 2,647,687,455
Total financial assets	\$ 2,643,267,808	\$ 2,647,687,455
Financial liabilities (2)	Book value	Fair value
Bonds issued	\$ 2,389,480,592	\$ 2,428,362,149
Bank loans	6,519,473,583	7,453,773,329
Lease obligations	275,254,248	230,806,468
Total liabilities	\$ 9,184,208,423	\$ 10,112,941,946
Non-financial assets (3)	Book value	Fair value
Carbon credits	\$ 23,507,127	\$ 78,330,801
Total non-financial assets	\$ 23,507,127	\$ 78,330,801

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

- (1) The Group assesses accounts receivable and other long-term receivables, classifying them under Level 2 of the hierarchy, taking into consideration that they are observable in similar markets. This measurement is based on parameters such as the lowest interest rates in markets with similar product characteristics as of the March 2024 cutoff, country-specific risk factors, client solvency, and 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 categorized within Level 2 of the hierarchy because they can potentially be traded or transacted in active markets at market prices on the measurement date. The fair value is estimated by discounting future cash flows using available interest rates for debts with similar conditions, credit risk, and maturities. The Group employs discount rates from the zero-coupon curve according to the maturities of each issuance.

The fair values of cash and cash equivalents, as well as trade payables, closely approximate their book values, primarily due to their short-term maturities.

As of March 31, 2024, the Group does not report financial assets or liabilities measured at fair value in its condensed consolidated interim financial statements.

- (3) For Enel Colombia S.A. E.S.P., as of March 31, 2024, recognized CO2 carbon credits with a fair value of \$78,330,801 correspond to 2,691,628 certificates issued in November 2020 for CO2 emission reductions from 2015 to 2018, valued at \$18,755,788; 1,396,818 certificates issued in March 2021 for CO2 emission reductions from 2019 and 2020, valued at \$19,415,770; 1,167,444 certificates issued in February 2022 for CO2 emission reductions, valued at \$16,485,062; and 1,133,764 certificates issued as of September 2023 for CO2 emission reductions, valued at \$23,674,181, from the Quimbo, Guavio Menor, Dario Valencia Samper, and Salto II Tequendama plants. Additionally, sales of CO2 certificates impacting the inventory amount to \$(54,823,674). (See Note 9).

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

Financial assets (1)	Book value	Fair value
Trade accounts and other accounts receivable, net	\$ 2,667,513,875	\$ 2,670,671,214
Total financial assets	\$ 2,667,513,875	\$ 2,670,671,214
Financial liabilities (2)	Book value	Fair value
Bank loans	\$ 6,635,299,682	\$ 7,473,076,071
Bonds issued	2,450,471,339	2,514,682,617
Lease obligations	270,376,030	263,618,641
Total liabilities	\$ 9,356,147,051	\$ 10,251,377,329
Non-financial assets (3)	Book value	Fair value
Carbon credits	\$ 23,573,288	\$ 78,330,801
Total non-financial assets	\$ 23,573,288	\$ 78,330,801

32. Categories of Financial Assets and Liabilities

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Under IFRS 9, the categories of financial assets and liabilities are as follows:

Financial Assets	As of March 31, 2024		As of December 31, 2023	
	Current	Non-Current	Current	Non-Current
Amortized Cost				
Cash and cash equivalents	\$ 1,276,575,643	\$ -	\$ 1,629,477,082	\$ -
Trade accounts receivable and other receivables, net	2,593,561,289	49,706,519	2,610,259,197	57,254,678
Accounts receivable from related parties	18,214,091	-	15,835,483	-
Other financial assets	8,316,209	361,501,473	8,445,751	365,208,600
Total Financial Assets at Amortized Cost	\$ 3,896,667,232	\$ 411,207,992	\$ 4,264,017,513	\$ 422,463,278
Fair Value through Profit or Loss				
Other Financial Assets	1,788,348	-	3,713,944	-
Total Financial Assets at Fair Value through Profit or Loss	\$ 1,788,348	\$ -	\$ 3,713,944	\$ -
Fair Value through OCI				
Other Financial Assets	8,097,363	-	7,527,351	-
Total Financial Assets at Fair Value through OCI	\$ 8,097,363	\$ -	\$ 7,527,351	\$ -

Financial liabilities	As of March 31, 2024		As of December 31, 2023	
	Current	Non-Current	Current	Non-Current
Amortized Cost				
Other financial liabilities	\$ 1,406,359,716	\$ 7,777,848,707	\$ 2,103,764,515	\$ 7,253,638,572
Trade accounts and other accounts payable	2,330,781,953	217,101,939	3,070,227,174	241,059,978
Accounts payable to related parties	2,043,875,326	251,307,438	266,929,547	246,389,316
Total Financial Liabilities at Amortized Cost	\$ 5,781,016,995	\$ 8,246,258,084	\$ 5,440,921,236	\$ 7,741,087,866
Fair Value through OCI				
Other financial liabilities	87,301,037	-	76,927,698	-
Total Financial Liabilities at Fair Value through OCI	\$ 87,301,037	\$ -	\$ 76,927,698	\$ -

33. Operating Segments

Enel Colombia S.A. E.S.P. and its subsidiaries have internally organized themselves into operational segments, which have been defined based on IFRS 8 Paragraph 9. This standard's starting point is the segregation requested by decision-making bodies within the Group to review and assess business management. Additionally, the criteria established in IFRS 8 Paragraph 12 are considered, taking into account the aggregation of operating segments that have similar economic characteristics.

For each of these segments, the General Manager, the Management Committee, and the Board of Directors of the Group periodically review internal reports.

As a result, the Group has defined the following operating segments, whose main products, services, and operations are described as follows:

No.	SEGMENT	OPERATION
1	Generation	<ul style="list-style-type: none"> • Power generation. • Commercialization of gas • Commercialization of carbon credits.
2	Distribution	<ul style="list-style-type: none"> • Distribution and commercialization of energy • Public lighting service (infrastructure). • Other business.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Additionally, these segments meet the quantitative thresholds for the determination of reportable segments as of March 31, 2024.

Segment financial information is determined by applying to each segment the Group's general policies described in the corresponding chapter.

The financial information by segment is presented below:

Segment results for the period January - March 2024	Segments as of March 31, 2024			
	Generation	Distribution	Eliminations or adjustments	Total
Revenue from ordinary activities from external customers	\$ 1,909,101,225	\$ 2,238,905,178	\$ (60,916,891)	\$ 4,087,089,512
Revenue from ordinary activities from inter-segment transactions	157,843,860	60,573,346	(218,417,206)	-
Revenue from ordinary activities and other operating income	\$ 2,066,945,085	\$ 2,299,478,524	\$ (279,334,097)	\$ 4,087,089,512
Supplies and services	(874,800,155)	(1,269,560,515)	47,788,744	(2,096,571,926)
Depreciation and amortization	(122,753,411)	(147,222,515)	-	(269,975,926)
Personnel expenses	(61,919,234)	(79,010,195)	-	(140,929,429)
Other income (costs)	(67,604,516)	(60,532,636)	13,128,147	(115,009,005)
Finance income	22,042,949	45,153,246	(9,329,463)	57,866,732
Financial expenses	(164,740,248)	(173,553,037)	9,329,463	(328,963,822)
	(2,943,177)	(134,348)	-	(3,077,525)
Equity in income of equity method investees	54,020,416	(3,548,727)	(54,476,104)	(4,004,415)
Results of sale and disposal of assets	(47,344)	(1,282,756)	-	(1,330,100)
Other non-monetary items:	\$ 1,191,103	\$ (17,549,449)	\$ -	\$ (16,358,346)
Impairment losses on financial assets	1,191,103	(17,549,449)	-	(16,358,346)
Profit before taxes	\$ 849,391,468	\$ 592,237,592	(272,893,310)	\$ 1,168,735,750
Income tax expense	(184,470,129)	(192,561,507)	-	(377,031,636)
Net profit	\$ 664,921,339	\$ 399,676,085	\$ (272,893,310)	\$ 791,704,114

Segment results for the period January - March 2023	Segments as of March 31, 2023			
	Generation	Distribution	Eliminations or adjustments	Total
Revenue from ordinary activities from external customers	\$ 1,877,775,515	\$ 1,971,495,134	\$ (76,434,475)	\$ 3,772,836,174
Revenue from ordinary activities from inter-segment transactions	157,586,895	55,390,260	(212,977,155)	-
Revenue from ordinary activities and other operating income	\$ 2,035,362,410	\$ 2,026,885,394	\$ (289,411,630)	\$ 3,772,836,174
Supplies and services	(651,069,641)	(1,160,153,492)	44,151,280	(1,767,071,853)
Depreciation and amortization	(124,826,980)	(130,221,950)	-	(255,048,930)
Personnel expenses	(67,804,923)	(74,097,761)	-	(141,902,684)
Other income (costs)	(59,760,005)	(92,981,252)	32,283,195	(120,458,062)
Finance income	20,911,860	84,068,350	(18,450,686)	86,529,524
Financial expenses	(149,198,051)	(167,532,101)	18,450,686	(298,279,466)
Exchange differences	15,883,842	(5,322,829)	-	10,561,013
Equity in income of equity method investees	165,421,001	(77,837,998)	(87,279,623)	303,380
Results of sale and disposal of assets	(75,547)	(798,959)	-	(874,506)
Other non-monetary items:	\$ (1,672,732)	\$ (16,400,576)	\$ -	\$ (18,073,308)
Impairment losses on financial assets	(1,672,732)	(16,400,576)	-	(18,073,308)
Profit before taxes	\$ 1,183,171,234	\$ 385,606,826	\$ (300,256,778)	\$ 1,268,521,282
Income tax expense	(314,521,804)	(149,486,151)	-	(464,007,955)
Net profit	\$ 868,649,430	\$ 236,120,675	\$ (300,256,778)	\$ 804,513,327

Financial Position by segments as of March 31, 2024	Segments as of March 31, 2024			
	Generation	Distribution	Eliminations or adjustments	Total
Property, plant and equipment	\$ 14,217,449,052	\$ 7,722,875,602	-	\$ 21,940,324,654
Intangible Assets	1,023,767,536	414,950,967	-	1,438,718,503
Accounts receivable	1,910,371,745	1,867,329,983	(1,116,219,829)	2,661,481,899
Investments in subsidiaries, joint ventures and associates	4,302,838,337	62,044,581	(4,314,547,729)	50,335,189
Other Assets	2,350,871,892	950,783,275	-	3,301,655,167
Total Operating Assets	\$ 23,805,298,562	\$ 11,017,984,408	\$ (5,430,767,558)	\$ 29,392,515,412
Financial Liabilities	3,875,742,642	5,395,766,818	-	9,271,509,460
Accounts payable	3,505,994,915	2,453,291,570	(1,116,219,829)	4,843,066,656
Provisions	380,446,032	55,357,226	-	435,803,258

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Other Liabilities	1,066,849,360	785,082,925	-	1,851,932,285
Total Operating Liabilities	\$ 8,829,032,949	\$ 8,689,498,539	\$ (1,116,219,829)	\$ 16,402,311,659

Financial Position by segments as of December 31, 2023	Segments as of December 31, 2023			
	Generation	Distribution	Eliminations or adjustments	Total
Property, plant and equipment	\$ 14,224,892,685	\$ 7,532,114,675	\$ 1,772,454	\$21,758,779,814
Intangible Assets	1,051,133,519	448,117,158	10,898	1,499,261,575
Accounts receivable	1,849,801,084	1,911,351,915	(1,077,803,641)	2,683,349,358
Investments in subsidiaries, joint ventures and associates	4,227,434,815	65,994,422	(4,238,688,519)	54,740,718
Other Assets	2,426,110,830	1,173,642,199	-	3,599,753,029
Total Operating Assets	\$23,779,372,933	\$ 11,131,220,369	\$ (5,314,708,808)	\$29,595,884,494
Financial Liabilities	4,027,715,292	5,406,615,493	-	9,434,330,785
Accounts payable	3,069,055,658	1,833,353,999	(1,077,803,642)	3,824,606,015
Provisions	395,076,794	49,321,035	-	444,397,829
Other Liabilities	1,176,725,355	749,486,515	-	1,926,211,867
Total Operating Liabilities	\$ 8,668,573,099	\$ 8,038,777,042	\$ (1,077,803,642)	\$ 15,629,546,496

Segment results for the period
January - March 2024

	Geographic Location as of March 31, 2024					
	Colombia	Costa Rica	Panama	Guatemala	Eliminations or adjustments	Total
Revenue from ordinary activities from external customers	\$ 3,785,081,563	\$ 15,442,973	\$252,312,301	\$95,169,566	\$ (60,916,891)	\$4,087,089,512
Revenue from ordinary activities from inter-segment transactions	218,417,206	-	-	-	(218,417,206)	-
Revenue from ordinary activities	\$ 4,003,498,769	\$15,442,973	\$252,312,301	\$95,169,566	\$ (279,334,097)	\$4,087,089,512
Supplies and services	(2,012,543,516)	(29,221)	(79,439,047)	(52,348,886)	47,788,744	(2,096,571,926)
Depreciation and amortization	(221,664,565)	(7,287,732)	(28,312,815)	(12,710,814)	-	(269,975,926)
Personnel expenses	(127,672,147)	(2,500,949)	(5,963,986)	(4,792,347)	-	(140,929,429)
Other income (costs)	(95,996,111)	(7,020,960)	(14,610,540)	(10,509,541)	13,128,147	(115,009,005)
Finance income	53,515,060	3,803,338	8,261,649	1,616,148	(9,329,463)	57,866,732
Financial expenses	(313,333,428)	(7,779,426)	(16,546,583)	(633,848)	9,329,463	(328,963,822)
Exchange differences	(3,792,215)	526,718	324,235	(136,263)	-	(3,077,525)
Equity in income of equity method investees	50,471,689	-	-	-	(54,476,104)	(4,004,415)
Results of sale and disposal of assets	(1,330,100)	-	-	-	-	(1,330,100)
Other non-monetary items:	\$ (16,398,295)	\$ (30,058)	\$ 121,508	\$ (51,501)	\$ -	\$ (16,358,346)
Impairment losses on financial assets	(16,398,295)	(30,058)	121,508	(51,501)	-	(16,358,346)
Profit (loss) before taxes	\$ 1,314,755,141	\$ (4,875,317)	\$ 116,146,722	\$ 15,602,514	\$ (272,893,310)	\$ 1,168,735,750
Income tax expense (income)	(339,626,845)	1,161,839	(34,995,295)	(3,571,335)	-	(377,031,636)
Net profit (loss)	\$975,128,296	\$ (3,713,478)	\$ 81,151,427	\$ 12,031,179	\$ (272,893,310)	\$ 791,704,114

Segment results for the period
January - March 2023

	Geographic Location as of March 31, 2023					
	Colombia	Costa Rica	Panama	Guatemala	Eliminations or adjustments	Total
Revenue from ordinary activities from external customers	\$ 3,493,019,313	\$ 15,206,519	\$ 227,153,680	\$ 113,891,137	\$ (76,434,475)	\$ 3,772,836,174
Revenue from ordinary activities from inter-segment transactions	212,977,155	-	-	-	(212,977,155)	-
Revenue from ordinary activities	\$ 3,705,996,468	\$ 15,206,519	\$ 227,153,680	\$ 113,891,137	\$ (289,411,630)	\$ 3,772,836,174
Supplies and services	(1,709,411,045)	-	(47,236,443)	(54,575,645)	44,151,280	(1,767,071,853)
Depreciation and amortization	(200,890,434)	(8,411,907)	(30,248,280)	(15,498,309)	-	(255,048,930)
Personnel expenses	(125,725,517)	(3,313,103)	(6,922,737)	(5,941,327)	-	(141,902,684)
Other income (costs)	(105,971,187)	(8,530,492)	(19,221,666)	(19,017,912)	32,283,195	(120,458,062)
Finance income	84,106,184	5,346,609	12,949,147	2,578,270	(18,450,686)	86,529,524
Financial expenses	(285,871,297)	(10,125,961)	(20,052,641)	(680,253)	18,450,686	(298,279,466)
Exchange differences	11,875,752	(1,286,970)	(29,265)	1,496	-	10,561,013
Equity in income of equity method investees	(37,969,435)	-	125,552,265	173	(87,279,623)	303,380
Results of sale and disposal of assets	(884,118)	9,517	-	95	-	(874,506)
Other non-monetary items:	(17,940,998)	60,747	(273,626)	80,569	-	(18,073,308)
Impairment losses on financial assets	(17,940,998)	60,747	(273,626)	80,569	-	(18,073,308)
Profit before taxes	1,317,314,374	(11,045,041)	241,670,434	20,838,293	(300,256,778)	1,268,521,282
Income tax expense	(412,145,115)	646,914	(47,531,558)	(4,978,196)	-	(464,007,955)
Net profit	\$ 905,169,259	\$ (10,398,127)	\$ 194,138,876	\$ 15,860,097	\$ (300,256,778)	\$ 804,513,327

Financial Position by segments	Geographic Location as of March 31, 2024					
	Colombia	Costa Rica	Panama	Guatemala	Eliminations or adjustments	Total

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Property, plant and equipment	\$18,741,581,530	\$117,366,562	\$1,738,752,231	\$1,342,624,331	\$ -	\$21,940,324,654
Intangible Assets	740,056,485	158,632,839	489,781,134	50,248,045	-	1,438,718,503
Accounts receivable	2,458,819,195	184,214,332	730,909,945	403,758,256	(1,116,219,829)	2,661,481,899
Investments in subsidiaries, joint ventures and associates	2,996,132,674	658,864,086	709,806,729	79,429	(4,314,547,729)	50,335,189
Other Assets	2,503,060,768	193,361,306	389,643,561	215,589,532	-	3,301,655,167
Total Operating Assets	\$27,439,650,652	\$1,312,439,125	\$4,058,893,600	\$2,012,299,593	\$ (5,430,767,558)	\$29,392,515,412
Financial Liabilities	9,223,288,659	2,217,854	18,809,357	27,193,590	-	9,271,509,460
Accounts payable	4,077,257,435	531,973,961	1,095,260,813	254,794,276	(1,116,219,829)	4,843,066,656
Provisions	409,864,013	-	25,939,245	-	-	435,803,258
Other Liabilities	1,602,244,402	31,528,680	211,853,338	6,305,865	-	1,851,932,285
Total Operating Liabilities	\$15,312,654,509	\$ 565,720,495	\$ 1,351,862,753	\$ 288,293,731	\$ (1,116,219,829)	\$16,402,311,659

Financial Position by segments	Geographic Location as of December 31, 2023					Total
	Colombia	Costa Rica	Panama	Guatemala	Eliminations or adjustments	
Property, plant and equipment	\$18,550,153,710	\$118,281,394	\$1,745,388,968	\$1,343,183,288	\$ 1,772,454	\$21,758,779,814
Intangible Assets	788,296,571	163,226,893	496,152,426	51,574,787	10,898	1,499,261,575
Accounts receivable	2,472,181,362	177,204,428	659,498,183	452,269,026	(1,077,803,641)	2,683,349,358
Investments in subsidiaries, joint ventures and associates	2,931,920,881	655,391,687	706,037,659	79,010	(4,238,688,519)	54,740,718
Other Assets	2,819,713,359	199,590,058	421,707,164	158,742,448	-	3,599,753,029
Total Operating Assets	\$27,562,265,883	\$1,313,694,460	\$ 4,028,784,400	\$2,005,848,559	\$ (5,314,708,808)	\$29,595,884,494
Financial Liabilities	9,385,165,652	2,249,410	19,130,912	27,784,811	-	9,434,330,785
Accounts payable	2,912,593,052	529,815,857	1,192,222,460	267,778,288	(1,077,803,642)	3,824,606,015
Provisions	421,085,313	-	23,312,516	-	-	444,397,829
Other Liabilities	1,703,418,081	35,225,507	180,472,845	7,095,434	-	1,926,211,867
Total Operating Liabilities	\$14,422,262,098	\$ 567,290,774	\$ 1,415,138,733	\$ 302,658,533	\$ (1,077,803,642)	\$15,629,546,496

34. Relevant Events

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. This includes the signing and execution of all necessary documents and actions, including the acquisition of 100% of the shares of Guayepo Solar III S.A.S. E.S.P.

Voluntary Disposition Process of Route 40

As part of the voluntary disposition process agreed with ANI and the Route 40 concessionaire, an initial payment of \$7,868,073 was received in January 2024. This payment is related to the voluntary disposition of a parcel of land owned by Enel Colombia S.A. E.S.P., located parallel to the under-construction road, and the granting of an easement. Subsequent months will see the completion of the deed transfer, delivery, and registration, as well as the payment of the remaining amount.

Commercial Operation Start of the La Loma Solar Park

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

Reliability Charge Auction

Enel Colombia S.A. E.S.P. participated in the reliability charge auction for the 2027-2028 period with a portfolio of existing plants and 6 new generation projects (Fundación, Guayepo III, Atlántico,

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

Valledupar, Chinú, Sahagún). The result for the Group was the awarding of 12,157 GWh/year in firm energy obligations, with a term of up to 20 years, except for the Fundación project, which, being under construction, will have a 10-year term.

Updates 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 to the Audit Committee:

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

Updates on Directors and Senior Management Members

On March 21, 2024, the General Shareholders' Meeting, during its ordinary session, elected the following slate to the Board of Directors:

<u>Seat</u>	<u>Principal</u>	<u>Alternate</u>
First	Francesco Bertoli	Monica Cataldo
Second	Jose Antonio Vargas Lleras	Raffaele Enrico Grandi
Third	Alberto Duque Ramirez	Diana Marcela Jimenez Rodriguez
Fourth (Independent)	Carolina Soto	Ximena Cadena
Fifth	Juan Ricardo Ortega	Andres Baracaldo Sarmiento
Sixth	Jorge Andres Tabares Angel	Nestor Fagua Guauque
Seventh (Independent)	Astrid Martinez Ortiz	Mario Trujillo Hernandez

Updates on Directors and Senior Management Members

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

35. Subsequent Events

Ordinary Bond Tranche

On April 4, 2024, Resolution No. 0393 of February 28, 2024, became final. This resolution cancels the registration in the RNVE of the Eighth Tranche of Ordinary Bonds, which was managed by Codensa S.A. E.S.P. and transferred to Enel Colombia S.A. E.S.P. due to the completion of the absorption merger process, amounting to one hundred ninety-five billion pesos. This does not have a financial impact on the Group.

Approval of the Atlantico Photovoltaic Solar Project

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

On May 2, 2024, at the Global Investment Committee, and on May 6, 2024, at the Board of Directors meeting, the construction of the Atlantico project was approved, with a capacity of 256 MWp. The total investment in this project is approximately USD 199.4 million (USD 0.78 million per MWp).

Unfavorable Judgment in Popular Action for Gama-Gachalá Road Construction

On May 9, 2024, Enel Colombia S.A. E.S.P. was notified of the unfavorable second instance judgment issued on May 2 by the Administrative Court of Cundinamarca in the popular action process concerning the Gama-Gachalá road upgrade. Legal alternatives are being evaluated for this process.

Currently, the amount involved is undetermined and will depend on the technical assessment by the competent authority, the Institute of Infrastructure and Concessions of Cundinamarca (ICCU).

Government Measures to Mitigate Rationing Risk Due to El Niño Phenomenon

As the El Niño phenomenon extended beyond the initially expected period, the national government had to implement various temporary measures to mitigate the risk of rationing if the dry period were to extend further. These measures include:

- Ministry of Mines and Energy (MME) Resolution 40116 (April 2, 2024): Temporary measures for demand supply due to energy conditions in the summer 2023 – 2024 (Thermal Target).
- Energy and Gas Regulation Commission (CREG) Resolution 101-038 (April 15, 2024): Temporary measures to defer payment obligations for traders.
- CREG Resolution 101-041 (April 20, 2024): Establishes temporary measures for the dispatch of hydropower plants with available reservoirs due to the El Niño phenomenon 23-24.
- MME Circular 40017 (April 20, 2024): Announces the extension of the measures set by Resolution 40116 of 2024 until May 31, 2024.
- Additionally, CREG issued Resolution 701038 of 2024 proposing a new commercialization methodology. This document is open for comments until July 25, 2024.

These measures have had some negative impacts on operating revenues for April, but do not represent losses or risks to the Group's financial viability. With the start of the rainy season and as these are temporary measures, no future impact is expected. Therefore, after the situation is resolved, there is a signal of stability for the sector.

Energy Liquidation Process in Costa Rica

On April 1, 2024, the generators Chucas, Don Pedro, and Rio Volcán received a notice from the Costa Rican Institute of Electricity stating that, starting from the energy liquidation process for March 2024 delivered by their representative, all invoicing for this sale should not include Value Added Tax (VAT).

This is based on section 36 of Article 8 of the VAT Act, which exempts VAT on the "purchase of electricity for distribution," a category under which the energy purchased by ICE from private generation companies falls.

Lift of Precautionary Measure for Fine Collection P.H. Chucás S.A. (Costa Rica)

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)

The Costa Rican Institute of Electricity (ICE) has requested the lifting of the precautionary measure that prevented the collection of the fine imposed on P.H. Chucás S.A. for delays in the construction of the Chucás Project, amounting to USD 4,631,704.00. Of this amount, ICE had already withheld USD 2,449,626.32, leaving a balance of USD 2,182,077.68 to be collected. Chucás has no legal means to maintain the precautionary measure; therefore, once it is lifted by the Administrative Court, ICE will notify Chucás of the reactivation of the collection through retention of energy sale invoices and plant availability.

Merger Authorization Enel Renewable and Progreso Solar (Panama)

The National Dispatch Center of Panama has authorized the initiation of the merger process between Enel Renewable (absorbing company) and Progreso Solar 20MW, S.A. (absorbed company) starting May 1. The necessary steps will be taken to complete this merger.

Merger Authorization Generadora de Occidente and Generadora Montecristo (Guatemala)

On May 8, progress was reported in the authorization of the merger between Generadora de Occidente S.A. (absorbing company) and Generadora Montecristo S.A. (absorbed company). It is expected to be formalized in the coming months.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)



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REPORT OF THE FISCAL REVIEWER ON THE REPORT IN eXTENSIBLE BUSINESS REPORTING LANGUAGE (XBRL)

Sirs Shareholders
Enel Colombia SAESP:

Introduction

I have reviewed the report in eXtensible Business Reporting Language (XBRL) as of March 31, 2024 of Enel Colombia SAESP and its Subsidiaries (the Group), which incorporates the consolidated interim financial information, which includes:

- the consolidated statement of financial position as of March 31, 2024;
- the consolidated statement of income and the consolidated statement of other comprehensive income for the three-month period ended March 31, 2024;
- the consolidated statement of changes in equity for the three-month period ended March 31, 2024;
- the consolidated statement of cash flows for the three-month period ended March 31, 2024; and
- the notes to the report.

Management is responsible for the preparation and presentation of this report in eXtensible Business Reporting Language (XBRL) that incorporates consolidated interim financial information in accordance with International Accounting Standard 34 (IAS 34) – Intermediate Financial Information contained in the Accounting Standards. Accounting and Financial Information accepted in Colombia, and for the presentation of the report in eXtensible Business Reporting Language (XBRL) according to instructions from the Financial Superintendence of Colombia. My responsibility is to express a conclusion on the report in eXtensible Business Reporting Language (XBRL) that incorporates the consolidated interim financial information, based on my review.

Enel Colombia S.A. E.S.P. and Subsidiaries
Notes to the Condensed Consolidated Interim Financial Statements
(In thousands of Colombian pesos)



The scope of a review is substantially less than that of an audit carried out in accordance with International Auditing Standards accepted in Colombia and, consequently, it does not allow me to obtain assurance of having known all the significant matters that could have been identified in an audit. Therefore, I do not express an audit opinion.

Conclusion

Based on my review, nothing has caught my attention that makes me assume that the report in eXtensible Business Reporting Language (XBRL), which incorporates the consolidated interim financial information of Enel Colombia SAESP, as of March 31, 2024, has not been prepared, in all aspects of material importance, in accordance with International Accounting Standard 34 (IAS 34) – Intermediate Financial Information contained in the Accounting and Financial Reporting Standards accepted in Colombia and instructions of the Financial Superintendency of Colombia.

A handwritten signature in black ink, appearing to read 'Andrea Rodríguez Mur', written in a cursive style.

Andrea Rodríguez Mur
Statutory Auditor of Enel Colombia SAESP
TP 145083 - T Member of KPMG SAS
May 14, 2024