

**SEPARATE CONDENSED INTERIM FINANCIAL
STATEMENTS**

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

As of and for the three-month period ending 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.
Separate Condensed 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 March 31 2023
ASSETS			
<i>Current Assets:</i>			
Cash and cash equivalents	4	\$ 1,083,413,681	\$ 1,437,701,171
Other financial assets	5	18,201,920	19,420,007
Other non-financial assets	6	123,100,971	64,879,757
Trade accounts and other accounts receivable, net	7	2,381,894,871	2,394,965,018
Trade receivables due from related entities	8	19,740,152	14,054,079
Inventories, net	9	490,546,779	502,366,448
Assets held for sale	10	424,508,688	424,508,688
Income tax assets	11	5,842,707	5,842,707
Total current assets		\$ 4,547,249,769	\$ 4,863,737,875
<i>Non-Current Assets:</i>			
Other financial assets	5	\$ 27,133,222	\$ 30,256,096
Other non-financial assets	6	208,814,698	215,991,146
Trade receivables and other accounts receivable	7	46,525,754	54,134,284
Investments in subsidiaries, joint ventures and associates	12	3,100,095,904	3,035,336,196
Intangible assets other than goodwill, net	13	738,655,050	787,050,032
Property, plant and equipment, net	14	18,741,080,901	18,549,693,669
Goodwill		\$ 22,862,305,529	\$ 22,672,461,423
Total Assets		\$ 27,409,555,298	\$ 27,536,199,298
LIABILITIES AND EQUITY			
<i>Current liability:</i>			
Other financial liabilities	15	\$ 1,487,365,234	\$ 2,174,345,864
Trade payables and other accounts payable	16	2,134,879,359	2,756,987,272
Accounts payable to related entities	8	1,898,076,998	118,805,908
Provisions	17	191,644,541	225,473,844
Tax liabilities	18	337,183,673	366,180,109
Other non-financial liabilities	19	318,001,608	340,874,621
Employee benefits provisions	20	123,971,318	129,495,572
Total current liabilities		\$ 6,491,122,731	\$ 6,112,163,190
<i>Non-current liabilities:</i>			
Other financial liabilities	15	\$ 7,735,923,425	\$ 7,210,819,788
Trade payables and other accounts payable	8	27,434,497	23,696,248
Provisions	17	218,219,472	195,611,469
Employee benefits provisions	20	458,476,603	499,773,206
Deferred tax liabilities	21	362,762,788	365,077,965
Total non-current liabilities		\$ 8,802,816,785	\$ 8,294,978,676
Total liabilities		\$ 15,293,939,516	\$ 14,407,141,866

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

	Note	As of March 31,2024	As of December 31,2023
Equity			
Issued capital	22	\$ 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	1,931,621,190
<i>Retained profits</i>		738,189,072	545,026,951
<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)
Accumulated earnings		4,239,734,177	5,221,924,168
Total equity		\$ 12,115,615,782	\$ 13,129,057,432
Total liabilities and equity		\$ 27,409,555,298	\$ 27,536,199,298

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

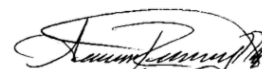
We, the undersigned Legal Representative and Accountant certify that we have previously verified the statements contained in these separate condensed interim financial statements and that they have been prepared in accordance with information taken faithfully from the Company's accounting books.

Francesco Bertoli | Firmato da
FRANCESCO
BERTOLI

Francesco Bertoli
Legal Representative

 Firmado por ALBA
LUCIA SALCEDO
RUEDA

Alba Lucy Salcedo Rueda
Public Accountant
Professional License 40562-T



Andrea Rodriguez Mur
Statutory Auditor
Professional License 145083-T
Member of KPMG S.A.S.
(See my report of the 14 of May of 2024)

Enel Colombia S.A. E.S.P.
Condensed Separated 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, 2024
Revenue from ordinary activities	23	\$ 3,759,123,382	\$ 3,478,312,276
Other operating income	23	22,485,169	35,601,086
Total income from ordinary activities and other		3,781,608,551	3,513,913,362
Supplies and services	24	(1,988,903,980)	(1,705,293,404)
Contribution margin		\$ 1,792,704,571	\$ 1,808,619,958
Other work carried out by the entity and capitalized	13 and 14	41,238,421	37,312,764
Personnel expenses		(126,741,236)	(124,576,186)
Other fixed expenses, by nature		(159,403,313)	(139,080,972)
Gross operating result		1,547,798,443	1,582,275,564
Depreciation and amortization	13 and 14	(221,513,006)	(199,773,093)
Impairment losses		(16,416,991)	(17,959,085)
Operating result		1,309,868,446	1,364,543,386
Financial income		53,440,464	68,351,458
Financial expenses	25	(313,141,678)	(260,522,544)
Exchange difference, net		(3,764,829)	17,697,498
Financial result, net		(263,466,043)	(174,473,588)
Result of other investments			
Share of profit of equity-accounted investees		50,471,689	32,558,754
Results on sale and disposal of assets, net	26	(1,330,100)	(884,118)
Results before taxes		1,095,543,992	1,221,744,434
Income tax expense		(339,274,914)	(423,446,973)
Profit for the period		\$ 756,269,078	\$ 798,297,461
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.

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.
Separated 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	\$ 756.269.078	\$ 798.297.461
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	\$ 793,454,774	\$ 524,471,820

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

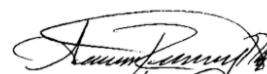
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Enel Colombia S.A. E.S.P.
Separate Condensed Intermediate Statement of Changes in Equity For the
three-month period ended March 31, 2024
(With comparative figures for the three-month period from January 1 to March 31, 2023)
(In thousands of Colombian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

	Reserves									Other Comprehensive result					
	Issued Capital	Cost of Capital	Share premium	Merger premium	Legal reserve	Reserve as per bylaws	Occasional reserve	Other reserves	Total reserves	Earnings and losses form new measurements of financial instruments measured at fair value and cash flow hedges	Profits and losses for plans of defined benefits	Method of Subsidiary Participation	Total Other Comprehensive result	Accumulated Profits	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	(117,352,484)	919,323,253	1,080,945,992	5,997,936,967	15,171,931,398
Changes in equity															
Comprehensive Result															
Profit for the period	-	-	-	-	-	-	-	-	-	-	-	-	-	798,297,461	798,297,461
Other Comprehensive Result	-	-	-	-	-	-	-	-	-	(60,222,031)	(43,924,599)	(169,679,011)	(273,825,641)	-	(273,825,641)
Comprehensive Result	-	-	-	-	-	-	-	-	-	(60,222,031)	(43,924,599)	(169,679,011)	(273,825,641)	798,297,461	524,471,820
Dividends declared	-	-	-	-	-	-	(30,619,696)	-	(30,619,696)	-	-	-	-	(2,707,633,986)	(2,738,253,682)
Total increase (decrease) in equity							(30,619,696)	1,146,052,277	(30,619,696)	(60,222,031)	(43,924,599)	(169,679,011)	(273,825,641)	(1,909,336,525)	(2,213,781,862)
Final equity at 31-03-2024	655,222,313	(6,508,367)	113,255,816	5,448,823,679	354,065,638	178,127	351,339,260	1,146,052,277	1,851,635,302	218,753,192	(161,277,083)	749,644,242	807,120,351	4,088,600,442	12,958,149,536
Initial equity at 01-01-2024	655,222,313	(6,508,367)	113,255,816	5,448,823,679	354,065,638	178,127	351,339,260	1,146,052,277	1,851,635,302	(8,654,632)	(196,445,900)	49,805,053	(155,295,479)	5,221,924,168	13,129,057,432
Changes in equity															
Comprehensive Result															
Profit for the period	-	-	-	-	-	-	-	-	-	(18,463,136)	40,959,699	14,689,133	37,185,696	756,269,078	756,269,078
Other Comprehensive Result	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,185,696
Comprehensive Result	-	-	-	-	-	-	-	-	-	(18,463,136)	40,959,699	14,689,133	37,185,696	756,269,078	793,454,774
Dividends declared	-	-	-	-	-	-	(68,437,355)	-	(68,437,355)	-	-	-	-	(1,738,459,069)	(1,806,896,424)
Total increase (decrease) in equity							(68,437,355)	-	(68,437,355)	(18,463,136)	40,959,699	14,689,133	37,185,696	(982,189,991)	(1,013,441,650)
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)	4,239,734,177	12,115,615,782

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 the 14 of May of 2024)

Enel Colombia S.A. E.S.P.
Statement of Cash Flows, Separate Condensed Intermediate, Direct Method
For the three-month period ended March 31, 2024
(With 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, 2024
Cash flows from (used in) operation activities		
Types of collections from operating activities		
<i>Collections from the sale of goods and provision of services</i>	\$ 3,803,228,724	\$ 3,262,475,067
<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	-
<i>Other collections from operating activities</i>	662,557,079	745,122,446
<i>Payments to providers for the supply of goods and services</i>	(2,253,310,888)	(1,805,864,628)
<i>Payments to and on behalf of employees</i>	(110,743,215)	(99,561,016)
<i>Payments for premiums and benefits, annuities and other obligations arising from underwritten policies</i>	(53,706,424)	(45,781,212)
<i>Other payments for operating activities</i>	(895,076,653)	(361,012,227)
Net cash flows from the operation	\$ 1,182,037,365	\$ 1,720,950,061
Income taxes paid	(416,634,330)	(269,324,832)
Other cash outflows	(53,756,708)	(58,810,683)
Net cash flows from the operation	\$ 711,646,327	\$ 1,392,814,546
Loans to related entities	(2,100,000)	-
Purchase of property, plant and equipment and intangibles	(590,902,934)	(646,013,360)
Payments derived from futures, forwards, options and swaps	(15,239,798)	(24,395,651)
Proceeds from futures contracts, forward contracts, options and financial swaps	363,796	17,734,126
Proceeds from related entities	-	559,354,562
Dividends received	-	7,657,399
Interest received from investing activities	16,439,634	33,054,052
Net cash flows used in investing activities	\$ (591,439,302)	\$ (52,608,872)
Cash flows from (used in) financing activities:		
Amounts from loans	860,000,000	400,000,000
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)	(6,954,637)	(6,148,896)
Payments of liabilities for leases (IFRS 16)	(9,132,736)	(7,125,549)
Other financing cash inflows	7,503,167	57,697,562
Net cash flows used in financing activities	\$(474,494,515)	\$(632,928,468)
Net increase (decrease) in cash and cash equivalents	\$(354,287,490)	\$707,277,206
Cash and cash equivalents at the beginning of the period	1,437,701,171	778,874,295
Cash and cash equivalents at the end of the period	\$1,083,413,681	\$1,486,151,501

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


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

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(See my report of the 14 of May of 2024)
Andrea Rodriguez Mur



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

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

Introduction

I have reviewed the attached separate condensed interim financial information as of March 31, 2024 of Enel Colombia S.A. E.S.P. (the Company), which includes:

- the separate condensed statement of financial position as of March 31, 2024;
- the separate condensed statement of income and the separate condensed statement of other comprehensive income for the three-month period ended March 31, 2024;
- the separate condensed statement of changes in equity for the three-month period ended March 31, 2024;
- the separate condensed 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 separate condensed 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 separate condensed 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.



Conclusion

Based on my review, nothing has come to my attention that would cause me to assume that the attached condensed interim 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.

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 S.A. E.S.P.
TP 145083 - T
Member of KPMG S.A.S

May 14, 2024

Enel Colombia S.A. E.S.P.
Separate Condensed Interim Financial Statements Index

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

1. General information

1.1 Economic entity

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

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

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

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

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

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

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

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

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

Central	Technology	Declared Capacity [MW]
Guavio	Hydraulics	1,250
Betania	Hydraulics	540
El Quimbo	Hydraulics	400
Guaca	Hydraulics	324
Paraiso	Hydraulics	276
Diario Valencia	Hydraulics	150
Tequendama	Hydraulics	57
Salto II	Hydraulics	35

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	Central	Technology	Declared Capacity
	Charquito	Hydraulics	19
	Limonar	Hydraulics	18
	Laguneta	Hydraulics	18
	Menor Guavio	Hydraulics	10
	Termozipa	Thermal	226
	El paso*	Solar	68

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

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

1.2 Gas Marketing

Sales made between January and March 2024 were 15.2 Mm3, maintaining a presence in serving industrial clients, the Regulated Market and vehicular natural gas on the Atlantic Coast, Antioquia and Bogotá.

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

1.3 Business collaboration contracts

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

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

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

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

A new agreement has been signed which is valid from October 2023, until October 2029 (6 years) under an Open Book collaboration contract, since it was agreed between the parties not to

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continue the initiative to operate the Crédito Fácil Codensa business under a new commercial financing company considering the current unfavorable market conditions.

Enel Colombia S.A. E.S.P. and Scotiabank Colpatria S.A. decided not to submit the application for authorization of the operating permit of Crédito Fácil Codensa S.A. Compañía de Financiamiento to the Financial Superintendence of Colombia, due to relevant changes in the international and local context that have affected some of the conditions. that were taken into account to advance the project to create the financial entity. Therefore, the corresponding plan for the liquidation of the established company was presented to this Superintendency. As of March 31, 2024, it is in the respective liquidation process.

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

1.4 Legal and regulatory framework

Regulatory Strategy and Management

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

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

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

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

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

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Electric power

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

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

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

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

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

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

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

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

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

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

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

Among the remunerations received by distributors are the remuneration for investments made that are duly approved by the regulator. In the case of Enel Colombia's Distribution activity, the latest investment plan was approved by CREG Resolution 068 of June 2021.

In December 2021, the CREG issued resolution 215 of 2021, which modifies the rate of return for the electricity distribution activity, approved in CREG resolution 016 of 2018, which is 12.09% as of the year 2022.

In February 2022, the CREG published Resolution 101 002 of 2022, which allows the inclusion in rates of purchases made by marketers in authorized mechanisms as a result of the application of CREG Resolution 114 of 2018, for the attention of regulated demand. . In the same month, the Commission published CREG Resolution 101 004, establishing the assignment of Firm Energy Obligations of the Reliability Charge 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 Measurement Infrastructure - AMI. The published resolution is definitive and maintains the implementation of AMI under the responsibility of the OR, proposes the constitution of the Data Manager-GIDI, indicates that the OR must present an AMI implementation plan based on a benefit-cost analysis, It incorporates general user empowerment guidelines, assigns up to 15% of the base marketing cost to the AMI project, not including meters, and outlines the development phases, including existing users and new users. This resolution will be reviewed by the CREG in order to incorporate ruling C-186/22 of June 1, through which the Constitutional Court declares article 56 of Law 2099 of 2021 unenforceable, which did not allow users to be transferred, the costs related to the acquisition, installation, maintenance and repair of smart meters.

In March 2022, the National Planning Department published document CONPES 4075, "Energy Transition Policy", whose general objective is to propose the design and implementation of intersectoral strategies that improve the reliability of energy supply and promote the transition. energy, promoting sustainable, efficient, technological, environmental and social. At the local level, the Mayor's Office of Bogotá published CONPES 30, "Public Policy for Zero and Low Emissions 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.

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

In August 2022, the CREG published CREG Resolution 101-020 of 2022, establishing a new contraction mechanism for the Wholesale Energy Market both to meet the demand of the regulated market and that of the unregulated market presented by Derivex S.A. E.S.P. and the Chamber of Central Counterparty Risk where generators and marketers can participate through a stock broker. Additionally, through Resolution 101 018 of 2022, the CREG created the Wholesale Energy Market Information System, SIMEM, in order to have a centralized information system on the behavior of variables in the wholesale energy market, which allows unifying and Publish relevant information for decision-making between market participants and interested third parties.

The same month, through Resolution 101-024 of 2022, the CREG defined the procedures, and adopted other provisions for carrying out the reliability charge auctions that are carried out after the entry into force of the standard, as well as the obligations of the participants in these auctions. 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 Commissioning Date of Operation (FPO) more flexible for reasons specific to the agents, when the projects have a considerable level of progress (greater than 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% progress, the possibility of losing the previously assigned transportation capacity.

It is also worth mentioning CREG Resolution 143 of 2021, published in August 2022. This resolution, although at the end of 2022 it was a regulatory proposal, is important, given that, through it, the Commission establishes the bases for the next modernization of the Wholesale Energy Market.

In August 2022, through Resolution MME 40283 of 2022, the Ministry of Mines and Energy published the guidelines to encourage and increase the incorporation of distributed energy resources in the Colombian electrical system. Distributed energy resources are related to Demand Response mechanisms, electric vehicles, Distributed Generation, Storage systems and self-generation.

In September 2022, as a result of a national controversy originating from the energy rates paid by users in the country, the CREG issued CREG Resolutions 101-027, 101-028, 101-029 and 101-031, which contain measures that seek to: (i) mitigate the high impact that inflationary indexers have on the energy transmission and distribution components of the tariff, (ii) optimize plant start-up and shutdown costs. thermal energy, in order to reduce costs of restrictions, (iii) open a voluntary mechanism for marketers that serve end users and generators to renegotiate the prices, times and indexers of bilateral electric energy contracts, and (iv) establish a mechanism to allow marketers to defer payments they must make in the wholesale market, and to transmitters and network operators.

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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), which aims to support the country's fair energy transition. . The CIF-REI budget for Colombia will be up to US\$70 million in cofinancing, which is expected to mobilize approximately US\$230 million from multilateral development banks, national development banks (Bancóldex and FDN), carbon financing markets and the public sectors. and private, providing financing on favorable conditions and non-reimbursable technical assistance.

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

In December 2022, the Commission published CREG Resolution 101 035 of 2022, which modifies CREG 101 010 of 2022, which has to do with the transportation capacity allocation schedule for class 1 projects covered by CREG Resolution 075 of 2021. , specifically what is related to the UPME's pronouncement of the position assigned to each project in rows 1 and 2, and about the connection concepts for said projects, moving from December 30, 2022 to February 28, 2023. Likewise , extends the deadline for the implementation of the single window until June 30, 2023.

In December 2022, through Circular 123 of 2022, the CREG published the Indicative Regulatory Agenda for the period 2023. The following topics in Electrical Energy stand out: i) Review rules for assigning OEF to existing plants, ii) Review price of stock exchange, iii) Study: New marketing models (Energy communities, marginal producer, P2P, distributed energy resources, responsibilities), iv) Regulatory harmonization interconnection Colombia-Panama, Regulations Decision CAN 816. In Natural Gas: i) Unregulated user limits ii) Marketing of regasification services; and in Transversals: i) Indexer: Continuation of the work that has been carried out with the Banco de la República and DANE for the definition of an indexer that reflects the specificities of the sectors regulated by the CREG. We also highlight the definitive issuance of the AMI smart metering, the bases for the methodology of the distribution activity and the new remuneration methodology for the marketing activity.

In December 2022, UPME published the regulatory agenda with the list of general regulatory projects that it will issue during 2023, of which i) Declaration of urgent project in the National Transmission System (STN) and Regional Transmission System stands out. (STR), ii) Determination of the areas of influence of network operators (OR, exclusively for matters related to the linking of isolated users to their market and criteria for the inclusion and conceptualization of projects with logistics networks in expansion plans coverage of network operators – PECOR, and iii) rates to be charged for the provision of planning and advisory services for the issuance of concepts on connections in the SIN.

In December 2022, the tax reform was issued through Law 2277 of 2022, generating a surcharge on hydroelectric plants of 3 pp 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 transitional measures to defer the payment obligations of marketers before the ASIC and LAC for four (4) months and up to a 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 assignment of firm energy obligations (OEF) of the reliability charge for the period between December 1, 2027 and November 30, 2028, and called on representatives of plants or generation units to participate in the OEF allocation auction.

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

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continuity of the design of the policy that allows the use of the Non-Conventional Energy Sources and therefore in the design of the energy transformation policy.

Likewise, in March 2023, through Resolutions 101-006/23 and 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 photovoltaic solar plants and wind plants, as well as the information reporting requirements of these plants.

In March 2023, the CREG, through Resolution 101 008 of 2023, allowed public calls to be carried out with the exclusive purpose of purchasing energy from Non-Conventional Sources of Renewable Energy (FNCER), in order to comply with the obligation that between 8 and 10% of energy purchases by marketing 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. ESP-CHEC- and Ingenio Risaralda regarding the way in which the connection contract to the electrical grid should be interpreted, regarding the charging of energy transportation. In this regard, when the autogenerator/cogenerator has equipment or device that controls voltage levels and the energy company operating the electrical grid has not indicated how the device should be configured, it will be understood that there was a coordination between the company and the self-generating user and the exemption from payment for reactive energy will apply.

In April 2023, the Communications Regulation Commission – CRC, through Resolution 7120 of 2023, definitively published the new regulations for sharing electrical infrastructure and other sectors to be used in the installation and expansion of telecommunications networks. .

In May 2023, the CREG issued Resolution 101 014 of 2023, through which the deadlines for pending activities in the auction process for assigning firm energy obligations of the reliability charge are extended for the period between December 1, 2027 and November 30, 2028, convened by CREG Resolution 101 034A of 2022. In the month of August, the deadline for pending activities was again extended by CREG Resolution 101 021, in order to carry out the process of managed allocation of OEF to existing plants for the periods 2025 – 2026 and 2026 – 2027 prior to the auction.

During the same month, the CREG published CREG resolution 101 015 of 2023, to extend the period of application of the transitional measures to defer the payment obligations of marketers towards generators, transmitters and distributors. This resolution creates a third tranche, which corresponds to the months of May to August 2023, so that the marketing agents that serve the regulated demand can defer for 18 months, starting in September 2023, the payment of their obligations billed by the ASIC and the LAC, in front of the generating agents, transporters and distributors. The applicable interest rate will be the preferential interest rate for placing commercial loans. In September 2023, through CREG Resolution 101 023 of 2023, the deferral was extended again, for the same four (4) months, creating section 4 that includes the months from September to December 2023.

In May 2023, the Energy and Gas Regulation Commission (CREG) published the CREG Resolution 101 016 of 2023, whose objective is to adopt transitional measures on the coverage mechanisms for wholesale energy market (MEM) transactions.

The National Development Plan 2022-2026 was issued on May 19, 2023 (Law 2294), with transversal provisions for the entire sector chain. Regarding generation, the modification to the transfers that FNCER projects must assume (6% for new plants and 4% for plants in operation) and the elimination of the sales tax exemption for solar panels stand out. For distribution, the possibility of making the investment plan more flexible and streamlining licensing for infrastructure projects is

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highlighted, provisions that promote electric mobility and others that simultaneously discourage it, remuneration for the use of infrastructure by telematics, promotion of self-generation in public administration buildings and network normalization in subnormal settlements. Regarding environmental issues, the indications for territorial planning plans, the creation of territorial water councils and the prioritization of dialogue and consultation with the rural population become relevant. Finally, the company in charge of the national interconnection service (transmission) was authorized to participate in electricity generation, marketing and distribution activities, and some articles were included to promote and finance projects around the energy transition.

In June 2023, the Ministry of Mines and Energy published decree 0929, which modifies and adds decree 1073 of 2015, the sole regulation of the administrative sector of mines and energy, and establishes policies and guidelines to promote efficiency and competitiveness of the electric energy service; In this decree, the ministry defines policies so that both the CREG and the national operating council regulate issues related to: promotion of citizen participation, the provider of last resort – PUI, participation of demand in the wholesale market, remuneration of surpluses of energy in schemes that use FNCER, exemption from reactive energy charges for small-scale self-generators with FNCER, energy purchase mechanisms for the regulated market, and the valuation of generation resources in the short term.

Likewise, in June the CREG announced the approval of the operational, commercial and regional coordinator regulations that will govern the operation of the new Andean Regional Short-Term Electricity Market (MAERCP), which includes coordinated international electricity transactions between Colombia, Ecuador and Peru. These transactions would be extended in the future to Bolivia and Chile 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 transportation allocation schedule for the year 2023, in order to give an additional period of time to the person responsible for the assignment of transportation capacity to complete the tasks in execution, review and adjust, if necessary, the situations indicated on the procedure and prepare the activities required for the next capacity allocation process.

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

In August 2023, the MME issued for comments the Just Energy Transition (TEJ) Roadmap documents that include the results of national dialogues carried out between September 2022 and April 2023, a base diagnosis for the TEJ, national scenarios and recommendations for enabling public policy, and subnational energy potential and decarbonization opportunities in end 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 rule establishes that transfers for energy generation, which were initially established for the municipalities and districts in the area of influence of the projects, may be allocated to other municipalities and districts in the department of La Guajira; establishes a specific destination for these transfers for projects related to the Energy Transition; authorizes the CREG to create a special and differential tariff regime of a temporary nature for the department of La Guajira; and establishes a contribution of 1,000 COP per invoice that must be paid by all users in strata 4, 5 and 6 and 5,000 COP for industrial and commercial users.

In September 2023, the CREG published Resolution 101 024 of 2023, through which it expanded the scope of application and validity of the transitional reference price for the calculation of guarantees that cover wholesale energy market transactions, established in the Resolution 101 016 of 2023, extending it until April 30, 2024.

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At the level of the reforms that the national government has proposed for different sectors, a bill is being structured to reform the public services sector through changes to Laws 142 and 143 of 1994. According to government statements, the purpose of The reform is to put the user, instead of the companies, at the center of the system, with a focus on the public electric energy service and reduction of rates. Since September, "Hearings of energy and public services users" have been held at the national level, designed to identify shortcomings in laws 142 and 143, and devise citizen proposals to be incorporated into the reform. The project is expected to be submitted to the Congress of the Republic during the first half of 2024.

Within the framework of the constitutionality review that was developed on Legislative Decree 1085 of 2023, which declared the state of economic, social and ecological emergency of the Department of La Guajira, the Constitutional Court, through Sentence C-383/23, declared The aforementioned Decree is unenforceable, granting only deferred effects for one year to said decision, regarding the threat of worsening of the humanitarian crisis due to the reduced availability of water. In the same way, the Constitutional Court, through Sentence C-463/23, declared the unenforceability as a consequence of legislative decree 1276 of 2023, which provided for measures for the energy transition in the department of La Guajira.

Within the package of measures that the National Government has taken to mitigate the impacts of the tariff crisis on the cash flows of energy marketing companies, the Ministry of Finance and Public Credit issued Decrees 1637 and 1638 of 2023, creating two lines of credit 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, in which it suspended the supply limitation programs for distributors and marketers who serve end users and have accumulated balances due to the application of the tariff option. higher than the monthly average of payments to ASIC and LAC for the last twelve months, subject to filing a credit application with Findeter. The measures were in force for one month, extendable for an additional month, but they will no longer apply to agents when they receive the 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, through which it defined that during the El Niño Phenomenon only energy generated by thermal plants that operate with liquid fuels, which are not required in the dispatch, will be exported. to meet domestic demand. The measure will be in force until April 30, 2024 and may be repealed or extended depending on the evolution of the hydroelectric supply. This resolution was later modified by Resolution 40718 of 2023, allowing exports to be made by all thermal plants that do not enter the central dispatch, regardless of the fuel they use to generate.

In October, the Energy and Gas Regulation Commission, through CREG Resolution 105-003 of 2023, published the Commission's Internal Regulations, after discussing a proposed regulation, which was put for consideration by the agents through CREG Resolution 705-003 of 2023. We highlight the following aspects: (i) The number of members of the Commission is reduced from 8 to 6 members, re-electable once, (ii) an annual calendar of CREG Sessions will be approved, (iii) The quorum of the Commission is reduced from 7 to 5 members to meet, of which 4 experts must vote, (iv) the quorum of the expert 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 requests for clarification before signing.

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

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In November 2023, in compliance with the mandate established in the Law of the National Development Plan 2022-2026, the Communications Regulation Commission (CRC) published resolution CRC 7242 of 2023 through which it established a cap value for the increase annual rates that telecommunications operators pay to use the infrastructure of electric energy and telecommunications companies in areas with difficult access and with populations in vulnerable situations.

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

In the same month, the CREG published Resolution 101-025 of 2023, through which it established the opportunity to assign the firm energy obligations of the Reliability Charge for the periods between December 1, 2025 to November 30, 2026 and December 1 from 2026 to November 30, 2027. This measure then clears the panorama of regulatory signals for the Reliability Charge (CxC) scheme until the period 2027-2028 inclusive, considering the call for CxC auctions within the framework of the CREG Resolution 101-024/2022.

Also in November, the CREG published Resolution 101-027 of 2023. Through this administrative act, the CREG modified the procedure to define the reference path of the reservoir, such procedure was defined as part of the “Statute for Risk of Risk situations.” Shortage 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 that, as a consequence, the use of energy resources is not rationalized or even cannot be used. the Reliability Charge insurance schemes, which according to the CREG is an indication of an externality in the market with potential implications for the adequate provision of the electric energy service and in general for the economic activity of the country.

The CREG also published Resolution No. 101-022 of 2023 in November. After the efforts carried out by Enel directly, as well as together with some companies and unions, the Commission decided to definitively publish changes to the way in which the guarantees granted by the users of the STN expansion projects, for cases in which the start-up date - FPO, of the STN projects executed through calls for proposals is postponed.

In December 2023, the General Budget Law of the Nation was issued, which included an amount of 5.5 billion pesos for electricity subsidies, and provisions that marketing and distribution companies can acquire credits with or without a rate compensated with FINDETER. (Territorial Development Finance) for the purposes of improving cash flow due to the effects of the balances accumulated by the Rate Option.

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

In December 2023, the CREG published CREG Resolution 101 028 of 2023, which modifies CREG Resolution 119 of 2007, which establishes an alternative for the recovery of rate option balances, where a new variable called COT (cost associated with recovering the balance of the tariff option from the corresponding marketer) in component C of the tariff formula. The application of the provisions is voluntary by marketers who decide to take advantage of the measures, prior notice to the CREG and the SSPD.

In December 2023, the CREG through CREG Resolution 101 029 of 2023 established the interest rate recognized for the calculation of the accumulated balance of the rate option. It is defined as

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the weighted monthly rate of the credits obtained by the marketer and the percentage of monthly variation PV is also defined, which will have a minimum value of 0.6%.

In December 2023, the executive director of the Energy and Gas Regulation Commission informed users, providers of residential public services of electric energy, fuel gas and public liquid fuel services, the institutions related to these sectors. and other interested parties, the Indicative Regulatory Agenda 2024 where it will address issues related to the generation and wholesale market, the activity of distribution and marketing of energy, natural gas and the creation of new activities in the service provision chain.

In December 2023, the Ministry of Mines and Energy published Decree 2236 of 2023 in order to partially regulate article 235 of Law 2294 of 2023 of the National Development Plan 2022-2026 in relation to Energy Communities within the framework of the Just Energy Transition in Colombia. The Decree creates the collective self-generation activity (AGRC), collective self-generator (AC). Among the objectives of the energy communities are to increase the coverage of the energy service, improve energy efficiency, decentralize the generation, storage and consumption of energy, decarbonize the economy with the use of FNCER, develop the local and territorial economy, offer affordable economic conditions for the energy service for communities, in addition to generating, marketing and efficiently using energy from Non-Conventional Sources of Renewable Energy and energy resources distributed on a community basis. 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 period 2024-2025 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, in order to deliver the first results of these analyzes in the fourth quarter of the same year, publish a trend study to promote the deployment of mobile infrastructure that identifies and analyzes both the active infrastructure sharing schemes that are currently used, as well as the applicable regulation trends for this type of infrastructure sharing.

Through Decree 2335 of 2023, the Ministry of Mines and Energy of Colombia (MME), in order to regulate article 235 of Law 2294 of 2023 in relation to the development of White Hydrogen projects within the framework of the "Just Energy Transition in Colombia". The MEM is the entity that will determine the guidelines, conditions and technical requirements that projects must meet for carrying out evaluation studies of White Hydrogen and other gases or associated substances and their subsequent exploration and exploitation. The decree indicates rules on the exclusivity of the developer who has obtained authorization from the MME to carry out evaluation studies of White Hydrogen, as well as establishes environmental, co-production and coexistence considerations in the development of White Hydrogen projects.

In January 2024, the Energy and Gas Regulation Commission (CREG) firmly published Resolution 101 036 of 2024, which enables direct energy contracting to protect regulated users from high prices in the energy market. during the El Niño Phenomenon. The Resolution creates a type of contract called "Contract pay what is contracted conditional on the Ideal Generation not Committed to Contracts (PCG)", which can be signed bilaterally until March 1, 2024, and which will have a maximum duration until March 28. February 2026. The maximum quantities to be contracted will be included in the own purchase limit of CREG Res. 130 of 2019, which is not made more flexible, and the prices resulting from the contracts may be transferred to the rate of regulated users. within annual limits.

In the same month, and concomitantly with the aforementioned regulation, the CREG published Resolution 101-034 of 2024, "By which temporary provisions are established for the delivery of surplus energy generation to the National Interconnected System, SIN". This final rule, which is

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transitory in nature for 6 months, is intended to facilitate the delivery of generation surpluses to the SIN in the event of the El Niño phenomenon, through the temporary flexibility of the regulatory requirements required for this delivery. The above, for smaller plants, self-generators and cogenerators with a capacity greater than 1 MW.

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

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

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

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

Environmental aspects

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

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

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

1. Structure of the environmental sector,

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

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

Through Law 1819 of 2016 on tax reform, a reduction in income tax is introduced to promote non-conventional sources of energy and exclusion of VAT on equipment, technologies and services that offer an environmental benefit; as well as, the carbon tax on all fossil fuels used for energy purposes and defines the guidelines for the non-causing tax on users who certify that they are carbon neutral, which is subsequently regulated by Decree 926 of 2017.

Based on the provisions of Article 174 of Law 1955 of 2019 (National Development Plan) and Article 130 of Decree 2106 of November 22, 2019, those interested in accessing the tax incentives established in Law 1715 of 2014, associated with VAT and special income deduction and complementary, for investments in projects of non-conventional sources of Renewable energy - FNCER, and efficient energy management - GEE; They no longer require obtaining the environmental certification issued by the National Environmental License Authority, because only the certification issued by the Mining and Energy Planning Unit - UPME is required to access the aforementioned incentives.

Likewise, the Ministry of Environment and Sustainable Development – MADS, published on August 11, 2016, Resolution 1312, which adopts the terms of reference for the preparation of the Environmental Impact Study (EIA), required for the processing of the environmental license for projects to use continental wind energy sources; as well as, Resolution 1670 of August 15, 2017 through which it adopted the terms of reference for the preparation of the EIA, required for the processing of the environmental license for projects to use photovoltaic solar energy.

Understanding the normal adjustments that occur in the development of electrical projects, the MADS issued Resolution 0859 of 2022, which establishes the list of minor changes or normal adjustments in dam projects, dams, transfers or reservoirs and in projects in the electrical energy sector, which have an environmental license.

Taking into account the current regulatory vacuum in terms of sediment management, the Ministry of Environment and Sustainable Development published the General Guidelines for the Management of Sediment at the hydrographic basin level within the framework of the Comprehensive Management of Water Resources.

Additionally, this Ministry through Decree 2462 of December 28, 2018 establishes that only projects for the exploration and use of alternative energy sources that come from biomass for energy generation with higher installed capacity will require Environmental Diagnosis of Alternatives – (DAA). to 10 MW, excluding solar, wind, geothermal and tidal energy sources.

Through Law 2099 of July 10, 2021, it was established that the MADS will determine the environmental parameters that projects developed with geothermal energy must meet, and also prioritizes environmental licensing and its modifications to projects with an operational date of less than 2 years and, establishes that DAA will not be required for the connection assets to the SIN, of those electricity generation projects that decide to share said connection assets in the terms defined by the regulation issued by the CREG. Finally, it establishes that the Clean Production Seal is created: assigned to all those who use only non-conventional sources of renewable energy as energy sources in production processes and who invest in improving their energy efficiency, to be regulated by the MME. In this sense, the Ministry of the Environment, through Resolution 1060 of 2021, establishes the Terms of Reference for the preparation of the EIA for the environmental licensing process for projects using biomass for energy generation.

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For its part, the UPME, through Resolution 703 of 2018, establishes the procedure and requirements to obtain the certification that endorses the projects of Non-Conventional Sources of Renewable Energy (FNCER), with a view to obtaining the benefit of the exclusion of VAT. and the exemption from tariff tax referred to in articles 12 and 13 of Law 1715 of 2014.

The Ministry of Mines and Energy issued Decree 421 of April 22, 2021 "By which Decree 1073 of 2015, Sole Regulatory of the Administrative Sector of Mines and Energy, in relation to transfers from the electricity sector to the municipalities and districts beneficiaries of the FNCER projects. For its part, the Ministry of Environment and Sustainable Development - MADS, issued Decree 644 of June 16, 2021 related to the financing and allocation of resources for the comprehensive management of the paramos in Colombia through transfers from the electrical sector where For hydro plants, whose allocation was 6% (3% for municipalities and 3% for corporations), it has established that 3% of corporations must be distributed between corporations and National Natural Parks in the jurisdiction of the project.

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

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

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

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

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

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

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

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labeling.

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

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

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

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

Natural gas

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

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

The above is materialized by the Energy and Gas Regulation Commission – CREG with the issuance of Resolution 089 of 2013, through which commercial aspects of the wholesale natural gas market are regulated, which are part of the natural gas operation regulations. Likewise, and according to studies carried out by the CREG, and given the concentration of the natural gas market, this resolution is necessary to promote competition among those who participate in said market, designing mechanisms that promote greater transparency and liquidity of the market, and identifying the need to promote more efficient use of gas supply and transportation infrastructure. On the other hand, and in accordance with the analysis, monitoring of transactions and results of the negotiations of the natural gas market, in August 2017 the CREG, through Resolution 114, adjusted some aspects related to the commercialization of the wholesale natural gas market and compiled CREG Resolution 089 of 2013 with all its adjustments and modifications.

The CREG, continuing with its evaluation and promoting adjustments to the natural gas market, and as a result of the process of consultation, analysis and comments from the agents, published on February 20, 2019 Resolution 021 of 2019, by which the Resolution 114 of 2017 where the main

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adjustments are highlighted: it makes the duration, start date and end date of bilateral firm contracts in the secondary market more flexible; incorporates a contract with interruptions to negotiate bilaterally in the secondary market; incorporate the transport contract with conditional firmness in the secondary market; make the start date of long-term contracts negotiated bilaterally in the primary market more flexible; incorporate supply contracts with conditional firmness and gas purchase option in the primary gas supply market.

On the other hand, the Commission has issued Resolution 068 of 2020, through which additional transactional information is established to be declared by participants in the wholesale natural gas market provided for in Annex 2 of CREG Resolution 114 of 2017, among them a) Payment currency agreed in the Contracts and b) Exchange rate agreed in the contract for the purposes of converting dollars to Colombian pesos for settlement and billing.

Through CREG Resolution 135 of July 3, 2020, the Commission formalizes the selection of the Colombian Mercantile Exchange as the Manager of the natural gas market, for a period of five (5) years that will begin to be valid on the sixth (6) of January 2021.

The Ministry of Mines and Energy, during the month of October 2020, publishes Resolution 40304, by which the natural gas supply plan is adopted and other provisions are adopted. The works that are considered relevant there and that are included are: Pacific regasification plant, gas pipeline between Yumbo and Buenaventura, 3 transportation infrastructure works with bidirectionality, interconnection of the markets on the Atlantic Coast and the center of the country and 2 reinforcements for Valle de Cauca and Tolima Grande.

In the month of November, the Commission published Resolution 185 of 2020, which establishes provisions on the commercialization of transportation capacity in the wholesale natural gas market. This standard reflects greater transparency in the allocation mechanisms, expedites transportation capacity allocations when requests exceed the available capacity of the system, establishes mechanisms to assign the capacity of supply plan projects, and allows the improvement of use-it-or-sell-it processes. and short term for transportation capacity and encourages the efficient allocation of transportation capacity among gas market participants.

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

In the month of December 2020, the Superintendency of Home Public Services published Resolution 20201000057975, which defines the assimilation of new activities to the fuel gas service provision chain, establishing the information reporting criteria for these agents. and other provisions are issued. Its effects will be those established in article 17 of Law 1955 of 2019, for the development of inspection, surveillance and control functions, and for compliance with the regulation. It assimilates the Regasification activity to the Transportation activity, a complementary activity to the domestic public fuel gas service, and assimilates the marketing activity of imported gas to the marketing activity, a complementary activity to the domestic public fuel gas service.

In January 2021, CREG Resolution 001 is published, through which the mechanism for assigning natural gas transportation capacity is regulated when contractual congestion occurs in the primary market in a standard quarter, in accordance with the provisions of the CREG Resolution. 185 of 2020.

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On May 31, 2021, the MME issues Resolution 00014 through which it publishes the information corresponding to the Natural Gas Production Declaration for the period 2021-2030, certified by the Producers and Producers – Marketers of natural gas, analyzed, adjusted and consolidated by the Ministry of Mines and Energy through the System for the Capture and Consolidation of the Natural Gas Production Declaration – SDG. Highlights:

- Natural gas production forecasts declared for 184 fields.
- Total Production Available for Sale - PTDV declared with respect to 85 fields (46% of the fields that submitted the Production Declaration). Of these, 21 are located on the coast and 64 are in the interior.
- Declaration of 50 Gbtud as Imported Quantities Available for Sale - CIDV by Calamarí LNG.

On August 4, 2021, Law 2128 was promulgated, “Through which the supply, continuity, reliability and coverage of fuel gas in the country is promoted.” This new Law aims to encourage the supply of fuel gas in the country and expand its use, in order to generate positive impacts on the environment, the quality of life and health of the population, as well as access to public services. , as established in Law 1955 of 2019.

On August 30, 2021, the MME, through Resolution 40286, established conditions through which the Ministry can authorize the withdrawal of the Natural Gas Supply Plan projects executed through selection processes, if situations arise that have their origin in irresistible and unforeseeable events, beyond the control of the successful bidder, that prevent the execution of the projects, which are duly verifiable.

In September, the CREG published Resolutions 127 and 128; through which it makes adjustments to some of the aspects contained, both in CREG Resolution 107 of 2017, and in CREG Resolution 152 of 2017, in accordance with the characteristics of the projects included by the Ministry of Mines and Energy in the Plan of Supply of Natural Gas, and the introduction of mechanisms that encourage compliance with the anticipated dates of entry into operation.

On October 7, 2021, UPME Publishes Resolution No. 000330 of 2021, which defines 6 IPAT projects as part of the Natural Gas Supply Plan that can be executed in the first instance by the incumbent transporter. They defined the projects:

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

On October 22, 2021, UPME published External Circular No. 059 OF 2021, with this circular the process for the Selection of the Investor of the Public Call UPME GN No. 01-2020 (Pacific Regasification Plant) was closed. .

On November 22, 2021, the CREG published CREG Resolution 175 of 2021, which establishes the general criteria for the remuneration of the natural gas transportation service and the general charging scheme of the National Transportation System, and dictates other provisions regarding the transportation of natural gas.

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The Ministry of Mines and Energy publishes between October 21, 2021 and December 28, 2021, three resolutions: Resolution 00763, Resolution 01124, Resolution 01446 of 2021, which generate modifications in the Natural Gas Production Declaration for the period 2021 – 2030, changing the PC (Committed Production) and PTDV (Total Production Available for Sale) for the fields: 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 is published, which corresponds to the General Tariff Formula for the Marketing of Natural Gas, where provisions are established regarding the prices and quantities transferable to the Regulated Essential Demand, substitutions are defined, eliminations and inclusions within the tariff formula and guidelines are defined regarding the contracting in the primary and secondary market of the agents that serve Essential Demand (Decree 2100 of 2011).

In February 2022, CREG Resolutions 702-001 of 2022 and 102 001: Adjustments to resolution 175 of 2021 were published, which modify information delivery dates by transporters within the charge request process from the application of resolution 175 of 2021.

On March 28, 2022, the Ministry of Mines and Energy published resolution 0354 of 2022, which generated modifications to the Natural Gas Production Declaration for the period 2021 – 2030, changing the PC (Committed Production) and PTDV (Total Production Available for Sale) for the fields: 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 is published, which corresponds to a modification of resolution 186 of 2020, a resolution that consolidated the regulation of Wholesale Marketing in the supply of natural gas, in CREG resolution 226 of 2021. Added to this marketing regulation are issues concerning the prioritization of supply around the attention of essential demand with the establishment of the “MADE” mechanism (Essential Demand Assurance Mechanism), the allocation of the total production available for sale is modified. (PTDV) in the primary market, modifications are made to the available contracts, new tasks are defined for the Gas Market Manager and the marketing of interruptible contracts in the primary and secondary market is conditioned.

On April 28, 2022, the CREG published draft resolution 702002 of 2022: “By which the conditions for the classification of unregulated users of the home natural gas service through networks are defined”, the draft resolution aimed to raise modifications and extensions of the conditions for the classification of non-regulated users (UNR) of the home natural gas service through networks. Establishes new obligations for marketers who serve UNR. Establishes the conditions, periods and reasons why a user can opt for this condition or be classified as such.

In the month of August 2022, the CREG published Resolution 102 009 of 2022, through which particular procedures were established that must be applied in the execution through selection processes of the Pacific gas import infrastructure included in the transitional plan of natural gas supply adopted by the Ministry of Mines and Energy through Resolution 40006 of 2017.

In October 2022, the CREG publishes CREG resolution 102 011 of 2022, the purpose of this project is to add an exempt event in resolutions 185 of 2020 (Wholesale Gas Transportation Market) and 186 of 2020 (Wholesale Gas Supply Market), which would allow adding a fifth exempt event from liability to the reasons why a contract for both supply and transportation of gas can be suspended, in this case a cross event could be invoked, in this case in a transportation contract a exempt event alleging a scheduled maintenance or repair situation in supply and likewise an exempt event could be invoked in a supply contract alleging scheduled maintenance or repair in transport.

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On December 13, 2022, the Ministry of Mines and Energy presented a report called “Balance of Hydrocarbon Contracts for the Just Energy Transition”, in this document the Ministry of Mines and Energy with the support of the National Hydrocarbons Agency has updated its projection of production and reserves for the next two decades, the report shows scenarios where the gas deficit no longer occurs by the end of this decade but is moved to 2040 to 2045 under the premise of not incorporating new exploration.

On January 19, 2023, the CREG publishes draft resolution 702-009, with this project the commission intends to modify CREG Resolution 175 of 2021 (Natural Gas Transportation Charges) based on article 126 of Law 142 of 1994. The request for modification has been motivated by the proposals made by one of the two largest transporters in the country. The CREG proposes in this project an additional recognition in the administration, operation and maintenance (AOM) expense component of the transportation charge by including two new components: a component of recognition of financial coverage for a period of 5 years called: CUSD, and a component of recognition of assets that have fulfilled their regulatory 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 of companies that have 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 is 7.5 years in 2022, in 2021 the ratio was 7.6 years. Regarding natural gas, at the end of 2022 the proven reserves stood at 2.82 cubic terapies (Tpc); In 2021, this level was 3,163 TPC, then registering a reduction of 10.87%. The commercialized gas production was 0.39 cubic terapi, which means a Proven Reserves/Production (R/P) ratio of 7.2 years; In 2021, an R/P of 8 years was recorded.

The Ministry of Mines and Energy, in the joint statement with the ANH that accompanied the public release of the report, highlighted that in terms of contingent resources (those that are not part of the reserves), gas resources went from 2.6 TPC to 5.8 TPC related mainly to the country's offshore fields.

In June 2023, the CREG issued resolution 102 003 of 2023, which defines an addition to the remuneration criteria for the works of the PAGN (Natural Gas Supply Plan) defined through resolutions CREG 102 008 of 2022 and CREG 102 009 OF 2022, the addition responds to resolving a gap within the recognition of the beneficiaries of PAGN works associated with the differentiation between Primary and Secondary Natural Gas Transportation Markets.

In September, through the publication of Resolution 588 of 2023, the UPME decided to declare void the UPME Public Call GN 001-2022, whose purpose was the selection of an investor for the provision of the LNG storage, regasification, gas transportation service. natural gas and associated services of the Pacific Gas Import Infrastructure. This decision was made after reviewing the documents submitted by the sole proponent, the BUENAVEGAS CONSORTIUM – REGASIFICATION PLANT, the UPME found that it was not a true proposal that complied with the legal requirements of the call, and that it was susceptible to correction, much less adjudication.

2. Presentation bases

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

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

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Notes to the Separate Condensed Interim Financial Statements

(In thousands of Colombian pesos)

The accounting principles applied in its preparation are detailed below:

2.1. Accounting principles

The condensed interim financial information separated as of and for the three-month periods ended March 31, 2024 and 2023, has been prepared in accordance with International Accounting Standard 34 (IAS 34) – Interim Financial Reporting, contained in the Accounting Standards. Accounting and Financial Information accepted in Colombia (NCIF), established in Law 1314 of 2009, regulated by the Single Regulatory Decree 2420 of 2015, modified by Decrees 2496 of 2015, 2131 of 2016, 2170 of 2017, 2483 of 2018, 2270 of 2019, 1432 of 2020, 938 of 2021 and 1611 of 2022. The NCIF Group 1 are based on the complete International Financial Reporting Standards (IFRS), issued and officially translated into Spanish by the International Accounting Standards Board (IASB, by its acronym in English). In addition, they consider the requirements of the Financial Superintendence of Colombia for reporting purposes as issuers.

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

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

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

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

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

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

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

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

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

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

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

Therefore, the separate condensed interim financial statements should be read together with the consolidated condensed interim financial statements of Enel Colombia S.A. E.S.P. and its subsidiaries.

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

2.2. Accrual accounting basis

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

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

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

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

2.4. Estimates and relevant accounting criteria

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

The estimates basically refer to:

- The assumptions used in the actuarial calculation of liabilities and obligations with employees, such as discount rates, mortality tables, salary increases, among others.
- The useful life of intangible assets and property, plant and equipment.
- The expected credit loss on trade accounts receivable and other financial assets.
- The assumptions used to calculate the fair value of financial instruments.
- The income from delivered and unbilled energy derived from the distribution activity that comes from the provision of the energy service, as the consumption reading is pending in each of the billing cycles, which are estimated by applying elements of judgment to his determination.
- Certain magnitudes of the electrical system of the distribution activity, including those corresponding to other companies, such as production, billing to customers, energy consumed, etc., which allow estimating the global settlement of the electrical system that must be materialized in the corresponding final settlements, pending billing on the date of issuance of the financial

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statements and that could affect the balances of assets, liabilities, income and costs recorded therein.

- The estimated income and expenses derived from the generation activity that come fundamentally from energy sales through bilateral contracts to the wholesale and unregulated market, from the energy exchange, from the secondary frequency regulation service (AGC. English) and the reliability charge; as well as, the energy purchases necessary to meet said contracts; which are estimated by applying elements of judgment for their determination.
- Income derived from construction contracts is recognized according to the progress of costs incurred, applying the resource method.
- Variations in income due to rate changes, in accordance with regulatory updates.
- The probability of occurrence and the amount of uncertain or contingent liabilities.
- Future disbursements for environmental commitments arising from the environmental license mainly for new projects, as well as the discount rates to be used.
- The tax results, which will be declared before the respective tax authorities in the future, which have served as the basis for the recording of the various balances related to income taxes in these separate condensed interim financial statements.
- The obligation to dismantle, when there is a legal requirement to do so, is estimated based on the useful life of the plant and/or the park.

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

3. Accounting policies

3.1 Accounting policies applicable to separate condensed interim financial statements.

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

4. Cash and cash equivalents

	As of March 31, 2024	As of December 31, 2023
Banks Balances (a)	\$ 890,679,900	\$ 1,296,691,588
Other cash and cash equivalents, net (b)	192,730,636	141,009,583
Cash on hand	3,145	-
	\$ 1,083,413,681	\$ 1,437,701,171

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

	As of March 31, 2024	As of December 31, 2023
Colombian Pesos	\$ 1,075,578,922	\$ 1,420,620,333
American Dollars	7,834,759	17,080,838
	\$ 1,083,413,681	\$ 1,437,701,171

(*) Balances denominated in foreign currency are expressed in Colombian pesos at the representative exchange rates as of

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March 31, 2024 and December 31, 2023 of \$3,842.30 and \$3,822.05 per US\$1, respectively.

- (a) The decrease in cash in 2024 amounting to \$354,287,490 is mainly due to: collection \$3,967,720,084, payments to suppliers (3,085,344,651), tax payment \$(444,132,913), debt payment and interest \$(467,487,767) and others (325,042,243).

- (b) The other cash and cash equivalents are mainly composed of the collective portfolios that correspond to habitual operations carried out daily by the treasury to these entities, in order to channel the resources from the collection and arrange them for the management of the short-term liquidity of the Company along with the constitution of TIDIS for the payment of taxes. The increase in the first quarter of 2024 vs 2023 originates mainly from the fact that collective portfolios have greater resources for managing daily operations.

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

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

As of March 31, 2024, the amount of the provision for impairment of cash and cash equivalents is \$29,676.

The following details the movement of liabilities arising from financing activities as of March 31, 2024, including those movements that represent cash flows.

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cash and changes that do not represent cash flows.

	Cash Flows				Changes different to cash			Balance as of March 31, 2024
	Balance as of January 1, 2024	Amounts from	Payments of loans interest and other	Other amounts	Caused Interests	Lease contracts	MTM Assessment	
Banking loans and obligations	6,635,299,682	860,000,000	(\$1,207,897,012)	\$3,623,590	\$228,447,323	-	-	\$6,519,473,583
Bonds	2,450,471,339	-	(118,013,297)	24,683	56,997,867	-	-	\$2,389,480,592
Passives by leases	221,210,897	-	(16,087,373)	3,752,642	6,936,483	11,220,798	-	\$227,033,447
Derivative instruments	78,183,734	7,503,167	-	-	-	-	1,614,136	\$87,301,037
Total, Passives by financing activities	\$9,385,165,652	\$867,503,167	(\$1,341,997,682)	\$7,400,915	\$292,381,673	\$11,220,798	\$1,614,136	\$9,223,288,659

	Cash Flows				Changes different to cash			Balance as of March 31, 2024
	Balance as of January 1, 2024	Amounts from	Payments of loans interest and other	Other amounts	Caused Interests	Lease contracts	MTM Assessment	
Banking loans and obligations	\$3,232,918,315	\$ -	\$(398,027,011)	\$(279,978,736)	\$100,282,582	\$ -	\$ -	\$2,655,195,150
Bonds	3,932,280,366	400,000,000	(679,324,574)	279,384,172	114,994,023	-	-	4,047,333,987
Passives by leases	227,441,849	-	(13,274,445)	2,455,861	6,159,791	603,897	-	223,386,953
Derivative instruments	4,615,446	57,697,562	-	(6,660,042)	-	-	(23,561,147)	32,091,819
Total, Passives by financing activities	\$7,397,255,976	\$457,697,562	\$(1,090,626,030)	\$4,798,745	\$221,436,396	\$603,897	\$(23,561,147)	\$6,958,007,909

5. Other financial assets

	As of March 31, 2024		As of December 31, 2024	
	Current	Not current	Current	Not 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	-	3,914,696	-
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)	-	134,716	-	198,656
	\$ 18,201,920	\$ 27,133,222	\$ 19,420,007	\$ 30,256,096

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

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

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

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

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

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BBVA- Embalse de Tominé Fiduciaria Trust No.31636 for \$4,167,357 and Trust No.31555 for \$195,592, intended for the administration, operation, maintenance and improvement of the reservoir in accordance with resolution No. 0776 of 2008. With the Muña Reservoir Fiduciaria Trust No.31683 worth \$1,170,594 intended for compliance with the ruling of the Council of State within the popular action filed with No. 479 of 2001 and for compliance with resolution No.1153 of June 17, 2015 for the preparation of the Environmental Management Plan for the Muña Reservoir. During the first quarter of 2024, the Trusts fulfilled their destination, and made use of their resources, administration of fees, services and financial expenses.

- (b) The Corficolombiana-ZOMAC CDI Cundinamarca Trust was established following the approval of the Territory Renewal Agency (ART) of connection for the payment of income and complementary taxes for the 2019 taxable period, through the execution of viable projects of importance social in the different municipalities located in areas most affected by the armed conflict (ZOMAC). As of March 31, 2024, a variation is presented due to the constitution of the ZOMAC Maicao Trust, in order to carry out works in this territory for the payment of taxes.
 - (c) It corresponds to the fiduciary business of La Fiduprevisora. 116558- PA Enel Colombia S.A. ESP Oxi Agreement, which manages the distribution business, for tax works projects, created on November 7, 2023.
 - (d) It corresponds to the fiduciary business of La Fidupopular. 10362022- PA Enel Colombia S.A. ESP Oxi Agreement, which manages the generation business, for tax works projects, created on February 9, 2024.
- (2) The variation corresponds to the settlement of commercial operations in the financial sale and purchase of energy, carried out in the Derivex market through the commission agent. It mainly contains the value of hedge settlement, valuation, guarantees and their returns.
- (3) As of March 31, 2024, it corresponds to the estimated account receivable for interest from the hedging swap with debt interest rate in IBR.
- (4) As of December 31, 2023, the Company had \$3,713,944 in judicial deposits as collateral for 33 judicial processes. During the first quarter of 2024, there was a refund on 1 process for a value of \$1,919,000, which creates a balance as of March 31, 2024. of \$1,794,944.

The judicial deposits by bank entity are detailed below:

Entity	As of March 31, 2024	As of December 31, 2024
BBVA Colombia S.A.	\$ 677,120	\$ 1,015,997
Scotiabank Colpatria S.A.	607,750	592,331
Banco de Occidentet	452,000	2,148,283
Banco de Bogotá S.A	130,255	(2,008,395)
Bancolombia S.A.	120,300	1,244,038
Bank 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.	1978	795,323
Empresa de Energía de Cundinamarca	802	802
Citibank Colombia S.A.	-	30,885
Banco Pichincha S.A.	-	3,544
Itau Corpbanca Colombia S.A.	(229,386)	(311,651)
	<u>\$ 1,794,944</u>	<u>\$ 3,713,944</u>

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(5) As of March 31, 2024 and December 2023, the Company has established the following cash flow hedge and interest swap derivatives with active valuation:

Derivative	Underlying	Bank	Risk Factor	Maturity Date	Notional Asset	Currency	Fixed Rate	31 of March of 2024	
								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								\$1,673,969	\$26,998,506

(6) Financial investments in unlisted companies are:

Derivative	Underlying	Bank	Risk Factor	Maturity Date	Notional Asset	Currency	Fixed Rate	31 of December ,2023	
								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

Equity securities	Economic activity	Common shares	% Interest	As of December 31,	
				As of March 31, 2024	2023
Derivex S.A.	Commercial	51,348	5%	\$ 128,398	\$ 192,338
Minority interests in other companies	Energy			8,834	8,831
Electricadora 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, 2024	
	Current	Non-Current	Current	Non-Current
Advances for the acquisition of goods (1)	\$66,874,880	\$ -	\$61,549,438	\$ -
Prepaid expenses (2)	51,768,880	-	999,196	-
Accounts receivable other taxes (3)	4,457,211	34,160,645	2,331,123	35,040,620
Employee benefits on loans (4)	-	174,558,961	-	180,855,434
VAT tax discount AFRP (5)	-	95,092	-	95,092
	\$123,100,971	\$208,814,698	\$64,879,757	\$215,991,146

(1) The advances correspond mainly to: resources deposited to XM S.A. E.S.P. for the negotiations of energy operations on the stock market 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), advance balance delivered to Generadora y Comercializadora de Energía S.A. E.S.P. on energy purchases for \$1,406,829 for 2023, and advance to other suppliers \$112,440 (\$5,244,955 in 2023).

(2) Corresponds to: i) renewal of policies constituted by civil, non-contractual and 2nd layer, all risk and environmental liability by Chartis Seguros Colombia \$34,530,000; ii) prepaid medicine 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 Superintendency of Public Services for \$5,788,922.

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- (3) Corresponds to the recognition of the benefit paid in advance of the credits to employees agreed at a zero rate, which is why the Company discounts future flows at the market rate, recognizing the differential between the market rate and the awarded rate as a prepaid benefit and amortizing it over the life of the loan.
- (4) As of March 31, 2024 and December 31, 2023, the tax receivable account corresponds to the tax discount for \$174,558,961 and \$180,855,434 respectively; The variation in the first quarter of 2024 is mainly due to the decrease in the period compared to 2023, in VAT payments on investment projects. Article 83 of Law 1943 of 2018 created the opportunity for companies to access a tax discount on the VAT paid in the acquisition, construction or formation and import of real productive fixed assets including associated services to put them in conditions of use. . To take this discount on rent, the Company met three requirements: (i) That it be a real productive fixed asset, (ii) that VAT is paid, (iii) that the asset is depreciating.

7. Trade accounts and other accounts receivable, net

	As of March 31, 2024		As of December 31, 2024	
	Current	Non-Current	Current	Non-Current
Trade accounts, gross, (1)	\$ 2,483,667,534	\$ 113,569,630	\$ 2,549,649,180	\$ 114,555,501
Other trade receivables, gross, (2)	143,103,177	55,576,526	74,186,723	62,122,616
Total trade accounts and other accounts receivable, gross	2,626,770,711	169,146,156	2,623,835,903	176,678,117
Provision for impairment of trade accounts (3)	(238,502,091)	(112,347,784)	(220,778,241)	(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	\$ 2,381,894,871	\$ 46,525,754	\$ 2,394,965,018	\$ 54,134,284

- 1) As of March 31, 2024, accounts receivable correspond mainly to the regulated market customer portfolio for \$1,260,519,337, private works 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 at \$226,110,057 and billed by \$140,360,501, unregulated market portfolio estimated at \$242,111,091 and billed for \$28,576,631, gas for \$6,252,600, ashes \$16,831 and others for \$4,145,382.

The variation corresponds mainly to the decrease in the portfolio of regulatory schemes by \$(84,294,372) due to the crossover between accounts payable to the Ministry of Mines and Energy and the portfolio of subsidies and contributions receivable; decrease in the regulated market client portfolio by \$(59,722,000) and increases in the portfolio of works for individuals by \$46,085,347, public lighting portfolio by \$29,028,250 and infrastructure portfolio by \$2,557,323.

The estimated portfolio has an increase of \$1,704,478 as a result of:

- Unregulated market that presented higher income of \$14,941,316 due to the change of contracts and an increase in the amount of energy by 38 (GWh) corresponding to the variation of contracted energy, as of March 31, 2024 by 422.3 (GWh) and as of March 31 December 2023 for 384.3 (GWh); and to the decrease in the rate by \$(13.09), weighted rate as of March 31, 2024 for \$372.18 and weighted rate as of December 31, 2023 for \$385.27.

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- Wholesale market that presented a decrease of \$(6,516,716), generated mainly by a lower amount of energy by (39.4 GWh); as of March 31, 2024 for 783.8 (GWh) and as of December 31, 2023 for 823.2 (GWh) due to change of contracts and negative price variation \$(3), as of March 31, 2024 the rate weighted is \$298 and as of December 31, 2023 it is \$295.
- Stock market estimate that decreased by \$(6,927,350), due to movements in the provision for reliquidation of stock market transactions.
- Increase in gas and ash estimates by \$207,228.

Starting in 2020, the regulatory mechanism of rate option is applied in accordance with CREG Resolution 122 of June 18, 2020, by which the appeal for reconsideration filed by the Company against CREG resolution 189 of 2019 is resolved, in which The necessary variables were approved to calculate the income and charges associated with the electricity distribution activity for the marketing market. Given the retroactive adjustment of Resolution CREG036/19 and the retroactive adjustment associated with service quality incentives, an increase in the distribution charge occurs during the months following the approval of charges. As of April 2022, the company is applying the rate option mechanism. As of March 31, 2024 and December 31, 2023, the account receivable for rate options is \$288,412,867 and \$361,396,771, respectively.

In accordance with the social and ecological health emergency caused by the Covid-19 outbreak, as of September 30, 2021, the residential energy portfolio of strata 1 to 4 was subject to the provisions of articles 1 and 2 of decree 517 of April 4, 2020 and articles 2 and 3 of resolution 058 of April 14, 2020 of the CREG, by which transitional measures were adopted for the payment of electricity service bills, all marketers must offer their Residential users from stratum 1 to 4 deferred payment options for the value of the invoice for the public home electricity service, for other regulated users, before suspending the service due to non-payment, the marketer must offer payment options. deferred payment of the value of the invoice for the home public electric energy service, applying the rates established in the resolution.

As of March 31, 2024, the deferred residential energy portfolio of strata 1 to 4 is \$1,120,619.

Additionally, there are Energy supply contracts No. EDCC-111-2012 and EDCC-154-201 and the other number EDCC-136-2013/EM-13-213, signed with the wholesale market client Electrificadora del Caribe S.A. E.S.P., due to the client's internal cash flow difficulties, agreed to extend the payment of the invoice for \$98,990,119, 100% provisioned.

- 2) As of March 31, 2024 and December 31, 2023, other current accounts receivable correspond mainly to accounts receivable from employees for a present value of \$54,725,552 and \$58,528,368, respectively; for housing loans, education, among others. Loans granted to employees are awarded with rates between 0% and 4.75%; and accounts receivable from retired personnel for a present value of \$11,101,775 and \$10,525,662, respectively; with rates between 3% and 5%, which is why the Company discounts future flows at the market rate, recognizing the differential between the market rate and the awarded rate as a prepaid benefit, and amortizing them over the life of the loan.

Additionally, as of March 31, 2024, the other main debtors correspond to accounts receivable from SMN Termocartagena S.A. for \$24,035,369, Ministry of Finance for payments made by the Company, as a result of the rulings against Betania corresponding to the processes in force on the date of the share purchase contract in 1997 for \$7,024,343, GE Energías Renováveis LTDA. for \$1,231,449, Jinko Solar Co., LTDA. for reimbursements of \$1,101,990, account receivable from Prodiel Colombia S.A.S. for \$1,006,405 and others for \$14,167,787.

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The balance of other non-current debtors as of March 31, 2024 corresponds to the employee portfolio for \$52,832,913 and the account receivable from the Municipality of Guachené and Sesquilé for \$2,743,613, at 100% impaired.

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

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

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

The evolution of the portfolio's impairment is as follows:

Concept	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)	149,824,257	148,076,275
Total provision for impairment of trade accounts	350,849,875	333,375,358
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	\$ 367,496,242	\$ 351,414,718

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

(a) Collective simplified model:

It corresponds to the deterioration of the energy portfolio of the regulated market, mainly due to the portfolio with ages greater than 180 days. The increase in impairment is due to the fact that the portfolio presented a significant increase as a result of higher billing made as of March 31, 2024.

(b) Individual simplified model:

The individual model portfolio provision corresponds to:

- Provision of commercial energy and gas portfolio of the unregulated and wholesale market by \$107,371,659; mainly due to an increase in the provision of the commercial energy and gas portfolio of the unregulated and wholesale market with a variation of \$319,924 given the increase in the estimated portfolio due to higher energy consumption in March 2024 compared to December 2023.
- Portfolio provision from other businesses for \$15,033,394, mainly, Ifi Concession Salinas for \$4,769,236; Municipality of Sopo for \$3,269,517; Santa Ana Clay S.A. by \$2,434,179; Municipality of the College for \$1,503,316; Municipality of Agua de Dios by \$889,846; Puerto Salgar Municipality Aqueduct for \$766,715 and Puerto Salgar Municipal Municipality for \$651,383.
- Provision of clients with prescription (portfolio older than 5 years that is not in legal litigation) for \$13,744,642.

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- Portfolio provision for other businesses for \$11,916,565 mainly, Uniaguas S.A. E.S.P. for \$6,352,506 and Aguas del Sinú S.A. E.S.P. for \$3,596,794.
- Provision of toll portfolio for \$1,067,493.
- Provision of parents and children scheme portfolio for \$364,084.
- Provision of District maintenance and infrastructure for \$326,420.

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

As of March 31, 2024, no significant effects have been evident that affect the calculation of portfolio impairment, for this reason the models suggested under IFRS 9 have been maintained.

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

Commercial Portfolio	As of March 31, 2024	As of December 31, 2023
Opening Balance	\$ 351,414,718	\$ 306,836,684
Allocations	20,479,765	52,223,202
Uses	(4,398,241)	(7,645,168)
Closing Balance	<u>\$ 367,496,242</u>	<u>\$ 351,414,718</u>

Guarantees granted by debtors:

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

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

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

8. Balances and transactions with related parties

Accounts receivable from related entities:

Name of the related company	Country of origin	Type of vinculation	Type of transaction	As of March 31, 2024	As of December 31, 2023
Enel X Colombia S.A.S. E.S.P.	Colombia	Subordinate(*)	Buys of energy(1)	\$ 6,293,483	\$ 2,225,640
Enel X Colombia S.A.S. E.S.P.	Colombia	Subordinate(*)	Transport of energy	2,295,425	2,638,151
Enel X Colombia S.A.S. E.S.P.	Colombia	Subordinate(*)	Inter company Loan (2)	2,150,653	-
Enel X Colombia S.A.S. E.S.P.	Colombia	Subordinate(*)	Others services	149,081	83,533

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Name of the related company	Country of origin	Type of vinculation	Type of transaction	As of March 31, 2024	As of December 31, 2023
Enel Grids S.R.L.	Italy	Other (*)	Expats (3)	1,139,051	1,139,051
Usme Z.E. S.A.S.	Colombia	Associate	Mant. Services (4)	727,243	169,980
Usme Z.E. S.A.S.	Colombia	Associate	LS.A. Contract (4)	337,016	78,805
Usme Z.E. S.A.S.	Colombia	Associate	Equipment Supply (5)	-	518,140
Enel S.P.A.	Italy	Matrix	Expats (3)	984,098	886,582
Grupo de energía de Bogotá S.A. E.S.P.	Colombia	Other (**)	Christmas Lightning	672,270	672,270
Grupo de energía de Bogotá S.A. E.S.P.	Colombia	Other (**)	Other services	50,142	27,077
Enel Green power Spa.	Italy	Other (*)	Expats (3)	657,985	716,076
Enel Distribución Chile S.A.	Chili	Other (*)	Tower Chile Control	379,087	377,089
Enel Distribución Chile S.A.	Chili	Other (*)	Expats (3)	163,756	149,532
Enel Services Mexico S.A.	Mexico	Other (*)	Expats (3)	509,480	514,066
Fontibón Z.E S.A.S.	Colombia	Associate	LS.A. Contract (4)	336,906	82,097
Fontibón Z.E S.A.S.	Colombia	Associate	Mant. Services (4)	147,259	134,754
Endesa Operaciones y servicios comerciales S.L.U.	Spain	Other (*)	Off-shore Services (6)	466,396	774,425
Atlantico Photovoltaic S.A.S.	Colombia	Subordinate	Bill refunds	444,731	442,358
Enel Brazil S.A.	Brazil	Other (*)	Expats (3)	347,414	345,583
Enel Americas S.A.	Chili	Controller	Bill refunds	299,709	299,709
Enel Americas S.A.	Chili	Controller	Expats (3)	4,087	4,087
Enel Global Trading S.P.A.	Italy	Other (*)	Expats (3)	280,146	280,146
Enel Distribution Perú S.A.	Peru	Other (*)	Tower Peru Control	246,478	245,179
E-distribucion Redes Digitales	Spain	Other (*)	Expats (3)	157,509	137,785
Endesa Energía S.A.	Spain	Other (*)	Off-shore Services (6)	147,939	777,503
Enel Trading Argentina S.R.L.	Argentina	Other (*)	Expats (3)	108,062	108,062
Companhia Energética Do Ceara	Brazil	Other (*)	Expats (3)	62,933	62,933
Bogotá ZE S.A.S.	Colombia	Associate	LS.A. Contract (4)	50,759	11,864
Colombia ZE S.A.S	Colombia	Associate	LS.A. Contract (4)	50,759	11,864
Enel North América INC	Colombia	Other (*)	Expats (3)	45,748	30,328
Enel Generación Perú S.A.A.	Peru	Other (*)	Expats (3)	23,733	98,596
Latamsolar Fotovoltaica Fundación S.A.S.	Colombia	Other (*)	Other services	10,814	10,814
			Total	\$19,740,152	\$ 14,054,079

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

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

There is an impairment in accordance with IFRS 9 in the related accounts receivable, amounting to \$44,711 for the year 2024, in the year 2023 an impairment of \$48,656 was presented.

- (1) The increase corresponds mainly to the energy sale contract that began on January 1, 2024 to cover the demand of Enel X Colombia S.A.S ESP, for 12 GWh-m.
- (2) It corresponds to two loans granted by the Company to Enel Annual effective interest of 13.65%, maturity in 365 days and payment of principal at maturity and semiannual interest; The interest accrual in the first quarter of 2024 is \$50,653.
- (3) It corresponds to the provision movements in 2024 and collections made for the costs of expatriate personnel from Spain, Italy, Brazil and Chile in Colombia invoiced during 2023.
- (4) The increase in the first quarter of 2024 corresponds mainly to: i) net effect of the billing of administration and maintenance services for January and February; ii) provision for the month of March 2024 for \$1,687,365; c) collection made in the month of March for some services in 2024 (\$429,271).

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- (5) The decrease corresponds to the payment received for the supply of equipment billed in 2023 for \$518,140.
- (6) Call center service in accordance with the contract signed between the parties, the decrease corresponds mainly to collections during 2024 for (\$1,336,250) and accrual of services in 2024 for \$398,927.

Due payable Accounts to related entities

Name of the related company	Country of origin	Type of Vinculation	Type of transaction	As of 31 of March, 2024		As of 31 of December, 2024	
				Current	Non current	Current	Non current
Enel Américas S.A.	Chili	Controller	Dividends (1)	\$1,036,166,232	\$ -	\$ -	\$ -
Grupo Energía Bogotá S.A. E.S.P.	Colombia	Other (**)	Dividends (1)	768,210,323	-	-	-
Grupo Energía Bogotá S.A. E.S.P..	Colombia	Other (**)	Other services	261	-	239	-
Enel Grids S.R.L.	Italy	Other (*)	IT Services (2)	39,150,425	-	44,101,114	-
Enel Grids S.R.L.	Italy	Other (*)	inpatriate	1,542,373	-	1,350,130	-
Enel Global Services S.R.L.	Italy	Other (*)	IT Services (2)	17,539,280	-	21,889,091	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	IT Services (2)	4,919,945	-	7,459,269	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	HH Recharge PUC (3)	4,336,906	-	8,632,566	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	Technical fee	1,920,265	-	1,942,142	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	inpatriate	230,274	-	509,151	-
Enel Green Power S.p.A. Glo	Italy	Other (*)	Covid19 Policies	2,150	-	2,150	-
Enel X S.R.L.	Italy	Other (*)	IT Services (2)	8,657,784	-	12,545,675	-
Enel S.p.A.	Italy	Matrix	IT Services (2)	6,979,032	-	6,308,331	-
Enel S.p.A.	Italy	Matrix	inpatriate	503,704	-	1,418,610	-
Enel S.p.A.	Italy	Matrix	Covid19 Policies	124,412	-	401,909	-
Enel S.p.A.	Italy	Matrix	Guarantee and interests (4)	72,450	-	1,490,187	-
Enel Green Power Chile S.A.	Chili	Other (*)	HH Recharge PUC (3)	5,122,259	-	5,774,461	-
Enel Global Trading S.p.A.	Italy	Other (*)	IT Services (2)	1,245,188	-	1,850,950	-
Fundación Enel	Colombia	Other (*)	Donations	-	-	1,180,000	-
Enel Italia S.R.L.	Italy	Other (*)	IT Services (2)	513,091	-	518,935	-
Enel Brasil S.A.	Brazil	Other (*)	inpatriate	263,740	-	410,852	-
Enel X Colombia S.A.S. E.S.P.	Colombia	Subordinate	Port Society Sale	218,480	-	218,480	-
Enel Green Power España S.L.U.	Spain	Other (*)	inpatriate	202,511	-	426,784	-
Enel Fortuna S.A.	Panama	Other (*)	Advance Guarantee Fee	66,142	-	93,990	-
Enel Chile S.A.	Chili	Other (*)	inpatriate	27,357	-	101,210	-
Enel Generación Chile S.A.	Chili	Other (*)	inpatriate	27,285	-	126,965	-
E-Distribuzione S.p.A.	Italy	Other (*)	Engineering Services	9,823	-	9,994	-
Latamsolar Fotovoltaica Fundación S.A.S	Colombia	Subordinate	Capital contributions	8,000	-	8,000	-
Latamsolar Energías Renovables S.A.S.	Colombia	Subordinate	Capital contributions	8,000	-	8,000	-
Latamsolar Fotovoltaica Sahagun S.A.S.	Colombia	Subordinate	Capital contributions	8,000	-	8,000	-
Guayepo Solar S.A.S.	Colombia	Subordinate	Capital contributions	1,000	-	1,000	-
Generadora Montecristo S.A.	Guatemala	Other (*)	Refund	306	-	306	-
Enel Distribución Chile S.A.	Chili	Other (*)	Expats	-	-	17,417	-
Usme Z.E. S.A.S.	Colombia	Subordinate	Advance Chargers (5)	-	11,645,386	-	11,475,464
Fontibón Z.E S.A.S.	Colombia	Subordinate	Advance Chargers (5)	-	8,606,927	-	8,481,110
Enel X Way Colombia S.A.S.	Colombia	Other (*)	Capitalization (6)	-	2,959,397	-	2,905,606
Enel Grids S.R.L.	Colombia	Other (*)	Advance Project (7)	-	4,222,787	-	834,068
			Total	\$1,898,076,998	\$27,434,497	\$118,805,908	\$23,696,248

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

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

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

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- (3) Corresponds to the cost of man hours for services of engineering professionals for the development of the La Loma, Guayepo and Windpeshi plants, the decrease corresponds mainly to payments made during the first quarter of 2024, for services provided in 2023 (\$4,295. 660).
- (4) Corresponds to the commissions for the constitution of bank guarantees for the development of projects related to the El Paso, La Loma, Guayepo, Sabanalarga, Fundación and Chemesky, Tumawind and Windpeshi solar parks; The decrease occurs due to the payment of services for the year 2023 during the first quarter of 2024 for (\$1,417,737).
- (5) In accordance with the obligations in the electroterminals derived from the contract with Transmilenio S.A., Fontibón Z.E. S.A.S. and Usme Z.E. S.A.S. ; Advance payment has been made for the supply of chargers for the Functional Operation Unit – UFO 7 Fontibón IV and the Functional Operation Unit – UFO 13 Usme IV; The chargers will be delivered in 2030 according to a commercial agreement. The increase in the first quarter of 2024 corresponds to the financial update (time value of money) on the advance received.
- (6) It corresponds to capitalization pending payable to Enel X Way Colombia S.A.S., according to the statutes of incorporation, which indicate that the subscribed capital will be paid in money within 2 years following the date of incorporation of the Company.
- (7) Contributions received for the Enelflex project that will be developed with the participation of Enel Grids Srl, Gridspertise Srl, Enel Colombia S.A. E.S.P., and the Polytechnic of Milan, co-financed by the United Nations Program, this project will promote the initiative “Electricity networks driven by digital demand (3DEN)” of the International Energy Agency (IEA), this initiative will be for 4 years.

Effects on results with related entities

Income / Company	Transaction	As of March 31, 2024	As of March 31, 2023
Enel X Colombia S.A.S. E.S.P.	Energy Sale (1)	\$9,307,515	\$2,511,028
Enel X Colombia S.A.S. E.S.P.	Energy Transport (1)	3,693,970	221,792
Enel X Colombia S.A.S. E.S.P.	Maneuvers	92,014	23,844
Enel X Colombia S.A.S. E.S.P.	Interests (2)	88,449	-
Usme Z.E. S.A.S.	Operation and Maintenance (3)	685,271	9,237,833
Usme Z.E. S.A.S.	Financial (4)	-	5,433,085
Fontibón Z.E S.A.S	Operation and Maintenance (3)	585,366	6,038,058
Fontibón Z.E S.A.S	Financial (4)	-	2,910,482
Endesa Operaciones y Servicios Comerciales S.L.U.	Off-shore Services	244,710	283,571
Endesa Operaciones y Servicios Comerciales S.L.U.	Change Difference	-	138,349
Grupo Energía Bogotá S.A. E.S.P.	Energy Sale (1)	153,157	134,676
Enel S.p.A.	Expats	191,349	267,412
Enel S.p.A.	Change Difference	-	632,861
Endesa Energía S.A.	Services offshore	98,141	91,468
Endesa Energía S.A.	Change Difference	3,356	-
Enel Global Services S.R.L.	Change Difference	50,996	920,674
Enel Green Power S.p.A	Change Difference	38,301	592,616
Enel Green Power S.p.A	Technical Fee (5)	-	2,667,779
Enel Green Power S.p.A	Expats	-	50,569
Enel Green Power S.p.A	Informatic Services	-	30,264
Enel Green Power España S.L.U	Change Difference	32,700	27,476
Bogotá Z.E. S.A.S	Administrative Services	32,685	29,910
Colombia Z.E. S.A.S	Administrative Services	32,685	29,910
Enel Brasil S.A.	Change Difference	32,515	-
Enel Brasil S.A.	Expats	-	11,886
Enel Fortuna S.A	Guarantee	28,776	47,724
Enel Fortuna S.A	Change Difference	-	10,887
Enel Generación Perú S.A.A.	Expats	20,025	44,687

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Income / Company	Transaction	As of March 31, 2024	As of March 31, 2023
Enel Generación Perú S.A.A.	Change Difference	2,384	-
E-distribucion Redes Digitales	Expats	19,725	-
Enel Distribución Chile S.A.	Expats	15,932	15,342
Enel North América INC	Expats	15,420	-
Gridspertise S.R.L.	Change Difference	7,971	30,272
Enel Italia SPA.	Change Difference	5,847	13,077
Enel Distribución Perú S.A.	Change Difference	1,298	-
Enel Generación Chile S.A.	Inpatriates	460	-
E-distribuzione SpA	Change Difference	171	252
Kino Facilities Manager S.A. De C.V.	Expats	2	16,087
Enel Grids S.R.L.	Change Difference	-	2,243,764
Enel Grids S.R.L.	Expats	-	19,875
Enel Green Power Chile S.A.	Change Difference	-	344,754
Enel Green Power Romania S.R.L.	Change Difference	-	199,267
Transmisora Energia Renovable S.A.	Change Difference	-	184,912
Enel X S.R.L.	Change Difference	-	149,600
Enel Global Trading S.p.A.	Expats	-	96,624
Enel Global Trading S.p.A.	Change Difference	-	44,331
Sociedad Portuaria Central Cartagena S.A.	Operation and interests	-	39,700
Enel Chile S.A.	Change Difference	-	34,901
Energia Y Servicios South America SPA	Change Difference	-	2,357
Enel Iberia S.R.L.U.	Change Difference	-	1,354
Generadora de Occidente Ltda	Change Difference	-	15
Generadora Montecristo S.A.	Change Difference	-	15
Renovables De Guatemala S.A.	Change Difference	-	9
Total		<u>\$15,481,191</u>	<u>\$35,825,349</u>

- (1) The increase corresponds mainly to the energy sales contract as of January 1 2024 to cover the demand of Enel X Colombia S.A.S E.S.P., for 12 GWh-m vs. year 2023 4GWh.
- (2) During the first quarter of 2024, two credit disbursements were made by from the Company to the company Enel X Colombia S.A.S E.S.P., generating financial income for \$50,653 and default interest on energy sales invoices for \$37,796.
- (3) The decrease corresponds mainly to the settlement of interest on the loan granted to Usme Z.E. S.A.S and Fontibón Z.E. S.A.S., in the months of March and August 2022, for the payment of the fleet of electric buses to BYD Motor Colombia S.A.S, the settlement of these Interest was only carried out for two months in 2023, taking into account that the credit payment was received in the month of February 2023.
- (4) In 2024, there is no update in the values reported in previous periods associated with the Technical fee (counterparty commission); This concept is in the process of conciliation with the counterparty, the Company expects that as a result of this, no relevant adjustment will be presented.

Income / Company	Transaction	As of March 31, 2024	As of March 31, 2023
Enel Grids S.R. L	IT Services (1)	\$5,014,124	\$2,534,212
Enel Grids S.R. L	Inpatriates	429,716	460,609
Enel Grids S.R. L	Change Difference	245,289	560,123
Enel SPA.	IT Services (1)	4,069,880	2,971,171
Enel SPA.	Inpatriates	490,400	573,659
Enel SPA.	Guarantee and interests	93,334	213,334
Enel SPA.	Change Difference	28,094	-

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Income / Company	Transaction	As of March 31, 2024	As of March 31, 2023
Enel Global Services S.R.L.	IT Services (1)	3,450,272	3,558,087
Enel Global Services S.R.L.	Change Difference	-	223,469
Enel Global Trading S.p.A.	IT Services	694,964	232,102
Enel Global Trading S.p.A.	Change Difference	9,648	8,828
Gridspertise S.R.L.	Engineering Services	585,020	-
Gridspertise S.R.L.	Change Difference	-	117,026
Enel Green Power S.p.A. Glo	IT Services (1)	366,610	1,743,560
Enel Green Power S.p.A. Glo	Change Difference	113,020	1,758,752
Enel Green Power S.p.A. Glo	Inpatriates	58,092	2,150
Enel X S.R.L.	Change Difference	283,460	37,108
Enel X S.R.L.	Services IT (1)	142,294	559,746
Usme Z.E. S.A.S.	Financial expense	169,922	188,792
Fontibón Z.E. S.A.S.	Financial expense	125,817	139,782
Enel Brasil S.A.	Inpatriates	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 Green Power Chile S.A.	Change Difference	43,443	239,713
Endesa Operaciones y Servicios Comerciales S.L.R	Change Difference	4,762	157,046
Enel Services México S.A.	Change Difference	4,587	-
Enel Green Power España S.L.U.	Change Difference	2,257	-
Enel Green Power España S.L.U.	Inpatriates	-	107,956
Enel Fortuna S.A.	Change Difference	927	8,569
Enel Chile.	Inpatriates	25,637	62,765
Enel Chile.	Change Difference	729	25,992
Enel Generación Chile S.A.	Change Difference	727	630
Enel Generación Chile S.A.	Inpatriates	-	64,994
Enel Generación Chile S.A.	Change Difference	44	-
Enel Generación Chile S.A.	Inpatriates	-	26,658
Generadora Montecristo S.A.	Change Difference	2	-
Fundación Enel Colombia.	Donations (2)	-	1,912,202
Enel Green Power Romania Srl	Inpatriates	-	472,398
Sociedad Portuaria Central Cartagena S.A.	Available infrastructure (3)	-	446,620
Transmisora Energía Renovable S.A.	Change Difference	-	318,125
Enel Iberia S.R.L.	Inpatriates	-	97,761
Endesa Energía S.A.	Change Difference	-	11,148
Total		\$16,608,567	\$20,006,781

- (1) The increase corresponds mainly to new computer services, as a result of the rethinking of the local operation, where technical supports are centralized in global contracts. Additionally, the European economic crisis generated a great impact on licensing prices: Digital Worker Transformation, Governance- E4E S.A.P Renewables, Global CKS-S.A.P-TAM-SYSTEM, Online Monitoring and Infrastructure, Cyber Security-Digital Enebler Services, Intranet Applications and Global Travel.
- (2) For the first quarter of 2024, donations to the Enel Colombia S.A. Foundation were not considered.
- (3) The decrease corresponds to the completion of the Administration contracts and availability of infrastructure of the Sociedad Portuaria Central Cartagena S.A., taking into account the sale of this company as of December 1, 2023.

Board of Directors and key management personnel

Board of Directors

The Company has a Board of Directors composed of seven (7) main members, each one of them with a personal substitute, elected by the General Assembly of Shareholders through the electoral quotient system. While the Company has the status of issuer of securities, 25% of the members of the Board of Directors will be independent in the terms of the law. The appointment of members of the Board of Directors will be for periods of two (2) years, they may be re-elected

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

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indefinitely and without prejudice to the power of the Shareholders' Assembly to freely remove them at any time.

The Board of Directors in force as of March 31, 2024, was elected by the General Assembly of Shareholders in an extraordinary session held on March 21, 2024. The Company appoints a president, who is elected by the Board of Directors from among its members. for a period of two (2) years, and may be re-elected indefinitely or freely removed before the expiration of the period. Likewise, the Board of Directors will appoint a secretary, who may not be a member of the Board and may be freely replaced at any time. The appointment of the president and secretary was approved by the Board of Directors in session No. 507 on March 30, 2022.

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

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

Seat	Principal	Alternate
First	Francesco Bertoli	Monica Cataldo
Second	José Antonio Vargas Lleras	Antonio Crisol Puertas
Third	Raffaele Enrico Grandi	Diana Marcela Jiménez Rodríguez
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 administered by the Chamber of Commerce of Bogotá.

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 are listed below:

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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

The remunerations accrued by the Company's key personnel as of March 31, 2024 and 2023 amount to:

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

Incentive plans for key management personnel

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

From January 1 to March 31, 2024, the Company does not have the benefit of share-based payments to key management personnel, nor has it constituted guarantees in favor of them.

9. Inventories, net

	As of March 31, 2024	As of December 31, 2024
Electrical materials and energy accessories, net (1)	\$ 332,525,623	\$ 297,948,735
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
Inventory in transit	-	19,906,311
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
Total inventories	\$ 490,546,779	\$ 502,366,448

(1) The materials and accessories are composed:

	As of March 31, 2024	As of December 31, 2024
Spare parts and materials (a)	\$ 346,066,692	\$ 310,765,574
Provisions of materials (b)	(6,629,303)	(6,767,447)
Total other inventories	\$ 339,437,389	\$ 303,998,127

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

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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.

- b) As of March 31, 2024, the provision established for the period 2024 was used by \$138,144, corresponding to the write-off of obsolete material in the distribution segment.
- (2) Coal (Termozipa Plant): With cut-off on March 31, 2024 and with respect to the cut-off on December 31, 2023, due to the development of the Niño Phenomenon in the country in the analysis period, the generation dispatch of the Plant increased and, consequently, the consumption of coal, which records a lower stored volume and a lower corresponding value.
- (3) Transformers correspond to elements that are required within the replacement, repair and/or maintenance process of substations, high, medium and low voltage distribution networks and public lighting networks, in accordance with the contingencies presented and the maintenance plan. and investments defined by the Company for the year 2024.
- (4) As of March 31, 2024, CO2 carbon bonds have been recognized, the fair value of which is \$78,330,801 and their book value, discounting the bonds sold since their issuance, is \$23,507,127, like this:

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

- (5) As of March 31, 2024, Fuel Oil corresponds to the inventory that rests in the Thermozip central.

10. Assets held for sale

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

- (1) On May 24, 2023, the Board of Directors approved indefinitely suspending the execution of the Windpeshi wind project in the department of La Guajira and advancing, executing and signing all the acts and documents necessary for this purpose, seeking value protection. of the Company, evaluate and analyze the sale scenarios of the project and/or the turbines and equipment acquired for it, therefore this asset is classified as an asset held for sale.

11. Income tax assets

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The discrimination of the income tax asset for each period corresponds to:

	<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	\$ 5,842,707	\$ 5,842,707

12. Investments in subsidiaries, joint ventures and associates

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

The following is the detail of the investments:

<u>Equity securities</u>	<u>Economic Activity</u>	<u>Relationship</u>	<u>Common Shares (*)</u>	<u>% Interest (*)</u>	<u>As of March 31, 2024</u>	<u>As of December 31, 2023</u>
Renovables de Guatemala S.A.	Public Services	Subsidiary	19,244,655	99.9999%	\$ 1,376,398,652	\$ 1,364,429,147
Enel Panamá CAM S.R.L. (1)	Public Services	Subsidiary	3,000	99.9667%	1,235,533,037	1,184,933,111
Enel Costa Rica S.A. (2)	Public Services	Subsidiary	27,500,000	100.0000%	220,694,608	223,824,533
Generadora de Occidente Ltda.	Public Services	Subsidiary	16,099,080	99.0000%	164,706,270	156,857,240
Generadora Montecristo S.A.	Public Services	Subsidiary	381,995	99.9987%	102,375,431	99,788,852
Tecnoguat S.A.	Public Services	Subsidiary	23,211	75.0000%	54,660,465	55,751,304
Colombia ZE S.A.S. (3)	Services	Associate	5,186,737	20.0000%	32,413,891	35,991,820
Enel X Colombia S.A.S. E.S.P. (4)	Investment	Subsidiary	50,368	100.0000%	11,709,393	11,253,701
Crédito Facil Codensa S.A. (5)	Investment	Associate	15,678	48.9938%	9,807,187	10,054,168
Enel Renewable S.R.L.	Public Services	Subsidiary	1	0.9901%	8,756,332	8,693,990
Enel Guatemala S.A. (6)	Public Services	Subsidiary	672,079	99.9900%	7,563,704	7,700,777
Enel X Way Colombia S.A.S. (7)	Services	Associate	6,014	40.0000%	5,589,996	5,514,141
Operadora Distrital de Transporte S.A.S. (8)	Investment	Associate	12,500	20.0000%	2,524,115	3,180,589
Deterioro de Inversiones						
Enel Costa Rica S.A. (9)					<u>(132,637,177)</u>	<u>(132,637,177)</u>
					\$ 3,100,095,904	\$ 3,035,336,196

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

- (1) Enel CAM Panamá SRL: The Group's main activity consists of operating and developing hydroelectric, photovoltaic and renewable energy generation plants. The Group's total installed capacity is 361.7 MW Dc plus 65 MW Dc under construction.

The Group is made up of seven (7) companies incorporated under the laws of the Republic of Panama, the Group operates one (1) hydroelectric generation plant and nine (9) photovoltaic generation plants, one (1) of these generation plants photovoltaic plants are in the construction process as of March 31, 2024.

The subsidiary companies are detailed below:

- Enel Fortuna, S.A.
- Enel Renewable SRL
- Jaguito Solar 10MW, S.A.
- Progreso Solar 20MW, S.A.
- Generadora Solar Austral, S.A.
- Western Solar Generator S.A.
- Solar Generator El Puerto, S.A.

Enel Colombia S.A. E.S.P.
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- (2) Enel Costa Rica CAM S.A. is a public limited company established in accordance with Costa Rican laws as a service company in the electrical sector for commercial purposes. The Company is of Costa Rican origin, has its domicile and main offices in San José, the corporate term of the legal entity is for 99 years, beginning on September 11, 1991, therefore, it ends on September 11, 2090.

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

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

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

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

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

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

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

- (4) Enel Among its commercial strategies is participating in the process of disposal of shares approved by the national government of the electrification companies.
- (5) Crédito Facil Codensa S.A. (Financing Company) is a public limited company whose main objective is the development of the activities of financing companies in accordance with what is permitted by law. Enel Colombia S.A. E.S.P.'s investment in this company is considered as an associate considering that the participation is 48.99% and in which the Company has significant influence.
- (6) Enel Guatemala S.A. is a commercial corporation incorporated in accordance with Guatemalan laws. The company is of Guatemalan origin, with its headquarters in Guatemala City. The duration term is indefinite.

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

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

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

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

- (7) Enel X Way Colombia S.A.S. is a simplified joint-stock company whose purpose is carry out any act related to the purchase, sale, acquisition under any title, import and export, management, administration and marketing of infrastructure recharge. It is considered an associated investment of the Company because the participation is 40.00% and has significant influence.
- (8) Operadora Distrital de Transporte S.A.S “La Rolita”, is a company whose main corporate purpose is the provision of public mass transportation service in Bogotá and its area of influence; The Company has a 20% stake in the shares of this company, registered in February 2023 with the Chamber of Commerce.
- (9) It corresponds to the deterioration of the investment that Enel Costa Rica CAM S.A. had, on Energía Global Operaciones S.A., for \$101,108,667, taking into account the accumulated losses that said entity had been carrying and for Chucas S.A. there was a deterioration of the investment, associated with the indicators of impairment of the assets in concession of said entity for \$31,528,510.

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

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

The financial information as of March 31, 2024 of the companies in which the Company has direct participation is the following:

Colombia Companies:

Intermediate statement of financial position:

	Current Asset	Non-current active	Total Assets	Current Passive	Non-Current Passive	Equity	Total liabilities and equity
Enel X Colombia S.A.S. E.S.P.	\$22,202,484	\$7,761,345	\$29,963,829	\$18,254,436	\$ -	\$11,709,393	\$29,963,829

Intermediate Results Statement

	Income	Expenses and Costs	Financial Result	taxes on companies and deferred	Profit (loss) of the period
Enel X Colombia S.A.S. E.S.P.	\$26,046,605	\$(25,094,419)	\$(144,566)	\$(351,931)	\$455,689

Enel Colombia SAESP
Notes to the Separate Condensed Interim Financial Statements
(In thousands of Colombian pesos)

Central American

Intermediate statement of financial position:

	Current Asset	Non-current active	Total Assets	Current Passive	Non-Current Passive	Equity	Total liabilities and equity
Renovables de Guatemala, S.A.	\$213,758,026	\$1,169,779,929	\$1,383,537,955	\$6,873,766	\$264,161	\$1,376,400,028	\$1,383,537,955
Enel Panamá CAM S.R.L.	478,932,684	1,104,977,713	1,583,910,397	320,845,205	123,070,054	1,139,995,138	1,583,910,397
Enel Costa Rica S.A.	18,887,658	71,783,400	90,671,058	2,359,641	253,986	88,057,431	90,671,058
Generadora de Occidente Ltda.	47,000,802	134,206,044	181,206,846	3,232,428	11,604,448	166,369,970	181,206,846
Generadora Montecristo, S.A.	250,734,240	76,849,755	327,583,995	189,477,788	35,729,445	102,376,762	327,583,995
Tecnoguat, S.A.	12,323,456	63,176,489	75,499,945	2,619,325	-	72,880,620	75,499,945
Enel Renewable S.R.L.	25,591,909	233,739,235	259,331,144	177,717,182	9,841,554	71,772,408	259,331,144
Enel Guatemala S.A	34,029,171	22,234,829	56,264,000	37,055,245	11,644,295	7,564,460	56,264,000

Intermediate Results Statement

	Income	Expenses and Costs	Financial Result	taxes on companies and deferred	Profit (loss) of the period
Renovables de Guatemala, S.A.	\$28,297,513	\$(21,479,825)	\$ 11,444	\$(1,983,735)	\$4,845,397
Enel Panamá CAM S.R.L.	137,744,947	(65,613,590)	(7,649,254)	(19,287,082)	45,195,021
Enel Costa Rica S.A.	15,304,406	(16,715,888)	(3,427,454)	1,144,931	(3,694,005)
Generadora de Occidente Ltda.	14,788,214	(6,373,849)	(136,307)	(1,041,338)	7,236,720
Generadora Montecristo, S.A.	2,734,588	(1,509,051)	1,066,428	(191,671)	2,100,294
Tecnoguat, S.A.	4,020,111	(5,547,452)	2001	(357,728)	(1,883,068)
Enel Renewable S.R.L.	14,116,150	(7,871,225)	(2,800,323)	(1,767,498)	1,677,104
Enel Guatemala S.A	45,353,319	(45,424,591)	(98,196)	(10,417)	(179,885)

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

Colombia Companies:

Statement of Financial Position:

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

Intermediate Results Statement

	Income	Expenses and Costs	Financial Result	Taxes on companies and deferred	Profit (loss) of the period	Income
Colombia Z.E. S.A.S	\$ -	\$(43,045)	\$183,904	\$(35,291,994)	\$(50,825)	\$(35,201,960)
Sociedad Portuaria Central Cartagena S.A.	511,830	(132,723)	3,329	-	(68,471)	313,965
Enel X Colombia S.A.S. E.S.P.	4,592,334	(5,326,959)	4,060	-	157,768	(572,797)

Enel Colombia SAESP
Notes to the Separate Condensed Interim Financial Statements
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Central American

Statement of Financial Position:

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

Intermediate Results Statement

	Income	Expenses and Costs	Financial Result	Asset Sale Result	Taxes on companies and deferred	Profit (loss) of the period
Renovables de Guatemala, S.A.	\$38,457,241	\$(25,076,415)	\$ 33,963	\$ -	\$(2,934,599)	\$10,480,190
Enel Panamá CAM S.R.L. (*)	129,077,416	(60,534,495)	(4,863,859)	-	(31,278,924)	32,400,138
Enel Costa Rica S.A.	10,867,326	(15,487,476)	(3,517,689)	9,351	645,149	(7,483,339)
Generadora de Occidente Ltda.	13,614,586	(6,662,409)	(253,615)	-	(961,537)	5,737,025
Generadora Montecristo, S.A.	2,670,100	(1,878,222)	2,200,060	-	(219,808)	2,772,130
PH Chucús S.A.	11,137,318	(12,014,129)	(6,670,996)	-	-	(7,547,807)
Tecnoguat, S.A.	4,354,788	(2,855,349)	(323)	-	(349,681)	1,149,435
Enel Renovable S.R.L.	16,971,012	(7,655,085)	(3,681,951)	-	(1,097,162)	4,536,814
Enel Guatemala S.A.	50,664,039	(54,197,908)	(97,565)	-	(204,857)	(3,836,291)
Llano Sanchez Power One S.R.L.	-	-	-	-	-	-
Transmisora de Energía Renovable, S.A.	2,666,730	(992,752)	13,493	-	(189,152)	1,498,319
Generadora Solar Tole, S.R.L.	-	(1,414)	-	-	-	(1,414)

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

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

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

The financial information as of March 31, 2024 of the associates is as follows:

	Total assets	Total liabilities	Equity	Total liabilities and equity	Period profit/loss
Colombia ZE S.A.S.	\$162,512,021	\$442,567	\$162,069,454	\$162,512,021	\$(15,612,236)
Operadora Distrital de Transporte S.A.S	21,641,560	9,020,985	12,620,575	21,641,560	(3,282,371)
Crédito Fácil Codensa S.A. (Compañía de financiamiento)	20,199,387	182,187	20,017,200	20,199,387	(504,107)
Enel X Way Colombia S.A.S.	14,034,822	59,832	13,974,990	14,034,822	53,717

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

	Total assets	Total liabilities	Equity	Total liabilities and equity	Period profit/loss
Colombia ZE S.A.S.	\$180,209,041	\$249,941	\$179,959,100	\$180,209,041	\$ -
Operadora Distrital de Transporte S.A.S	22,562,897	6,659,954	15,902,943	22,562,897	2,365,177
Crédito Fácil Codensa S.A. (Compañía de financiamiento)	20,545,153	23,846	20,521,307	20,545,153	(346,281)
Enel X Way Colombia S.A.S.	13,833,424	48,072	13,785,352	13,833,424	-

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

Colombia Companies:

Effect on income (loss) equity method	Income/Expense	
	Three-months Period from 1 January to the 31 of March from 2024	Three-months Period from 1 January to the 31 of March from 2023
Enel X Colombia S.A.S. E.S.P.	\$ 455,689	\$ (572,797)
Enel X Way Colombia S.A.S	21,487	-
Crédito Fácil Codensa S.A.	(246,981)	(169,656)
Operadora Distrital de Transporte S.A.S.	(656,474)	473,035
Colombia ZE S.A.S.	(3,122,447)	(7,040,392)
Sociedad Portuaria Cartagena S.A. (*)	-	313,934
Total	\$ (3,548,726)	\$ (6,995,876)

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

Central American Companies:

Effect on income (loss) equity method	Income/Expense	
	Three-months Period from 1 January to the 31 of March from 2024	Three-months Period from 1 January to the 31 of March from 2023
Enel Panamá CAM S.R.L.	\$ 45,179,971	\$ 32,389,349
Generadora de Occidente, Ltda.	7,164,353	5,679,655
Renovables de Guatemala, S.A.	4,845,392	10,480,180
Renovables de Guatemala, S.A.	2,100,267	2,772,094
Generadora Montecristo, S.A.	16,605	44,919
Enel Renewable S.R.L.	(179,867)	(3,835,907)
Enel Guatemala S.A.	(1,412,301)	862,076
Tecnoquat, S.A.	(3,694,005)	(7,483,339)
Enel Costa Rica CAM S.A.	-	1,498,288
Transmisora de Energía Renovable, S.A.	-	(2,852,671)
PH Chucás S.A. (*)	-	(14)
Total	\$ 54,020,415	\$ 39,554,630

(*) Recognition in the result of the equity method of the investment as of February 2023 in Transmisora de Energía Renovable, S.A. before the reclassification of held for sale, which materialized in 2023; in PH Chucás S.A. before the transfer of shares by the Company to Enel Costa Rica CAM S.A. and in Generadora Solar Tole, SRL before the Merger process with Enel Renewable SRL

13. Intangible assets other than goodwill, net

Intangibles Assets	As of March 31, 2024	As of December 31, 2023
Rights and easements (1)	\$88,941,439	\$90,083,310
Development Costs	27,754,821	27,568,973
Licenses	2,508,232	2,598,794
IT Software (2)	336,159,257	332,526,841
Construction and works in progress (3)	283,291,301	334,272,114
Intangible assets, net	\$738,655,050	\$787,050,032
Cost		
Rights and Easements (1)	\$163,317,110	\$163,303,223
Development Costs	62,868,885	62,528,219
Licenses	90,005,931	89,375,103
IT Software (2)	895,559,937	849,662,062
Construction and works in progress (3)	283,291,301	334,272,114
Other intangibles resources	3,869,414	3,869,414
Assets Intangibles, gross	\$1,498,912,578	\$1,503,010,135
Amortization		
Rights and Easements (1)	(74,375,671)	(73,219,913)
Development Costs	(35,114,064)	(34,959,246)

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Intangibles Assets	As of March 31, 2024	As of December 31, 2023
Licenses	(87,497,699)	(86,776,309)
IT Software (2)	(559,400,680)	(517,135,221)
Others Identifiable Intangibles Assets	(3,869,414)	(3,869,414)
Accumulated Amortization of Intangible Assets	<u>(760,257,528)</u>	<u>(715,960,103)</u>

- (1) Within the rights, the expenditures to obtain the usufruct of the greatest flow of useful water, coming from the Chingaza and Río Blanco projects for the production of the Pagua Central, are presented as intangible. Amortization is recognized by the straight line method in a period 50 years old.

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

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

Amortization as of March 31, 2024 and 2023 corresponds to \$1,155,758 and \$745,389, respectively.

- (2) The increase corresponds to software additions associated with the projects: Centralized service systems to guarantee the efficiency and effectiveness of all activities and projects related to GDS support platforms and applications (CRM, IC talend, Ixal S&S, Enel Flex) \$1,833,011, projects related to S.A.P ERP platforms \$964,434; Evolutionary ERP \$229,434, licenses and other programs \$605,537.
- (3) The constructions and progress of works are made up of the executions and acquisitions of the projects listed below:

Project Name	As of March 31, 2024	As of December 31, 2023
Obligaciones ambientales impuestas por la CAR - Cadena Río Bogotá	83,842,207	92,226,429
Bd -Valledupar-Chemesky-windpeshi	57,896,392	13,915,312
Otros software corporativos y comerciales de proyectos ICT	23,909,776	13,332,087
Bd- solar - Atlántico PV	20,831,487	19,640,861
Bd - solar - Guayepo	17,506,291	20,220,111
Bd - Chinú-Sahagun	14,483,092	34,032,123
Bd - wind Tumawind	10,741,233	483,553
Maintenance remote control	9,764,990	965,473
Smart Meter y Smart Tracking	8,997,348	15,148,809
Nuevos desarrollos Digital Hub	7,430,953	30,090,392
Arora-Complex project advanced mon.	6,513,684	4,203,451
Cybersecurity	4,431,415	5,322,080
Plam Data	3,904,260	9,871,506
Desarrollo de nuevas soluciones	3,803,200	934,162
Liquidadores CFC, project y NewCo	3,629,199	6,530,196
Salesforce	2,364,214	5,494,897
Proyectos market GDS	2,346,420	11,780,731
Sistemas de servicio centralizado para garantizar la eficiencia y la eficacia de	494,305	4,299,032
todas las actividades y proyectos relacionados con las plataformas ERP	398,919	19,839,064
Proyecto Billing Faro	1916	6,929,030
Foundation layer –GR&3DM	-	4,093,499
Resource allocation optimization	-	4,090,591
Bd- solar- El Paso Extension	-	3,542,093
Otros proyectos corporativos y comerciales - ICT y renovables	-	3,389,407

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Project Name	As of March 31, 2024	As of December 31, 2023
Desarrollo herramienta de captura de datos para cálculo margen de contribución)	-	2,567,710
Global Fonto office	-	1,033,100
CROSS Nuevos desarrollos de tecnologías cruzadas	-	166,212
BD - solar - Fundación y La Loma	-	130,203
Total Construcciones en Curso	\$283,291,301	\$334,272,114

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

	Development Costs	Rights and Easements	Licenses	Computer Software	Construction and works in progress	Intangibles Assets
Initial Balance as of January 1, 2023	\$37,254,821	\$94,720,232	\$5,961,305	\$300,554,189	\$352,264,644	\$790,755,191
Movements in intangible assets 2023						
Additions	-	-	-	-	141,858,476	141,858,476
Transfers	772,809	(13,887)	677,762	158,393,196	(159,829,880)	-
Amortization	(561,842)	(4,623,035)	(4,040,273)	(126,420,544)	-	(135,645,694)
Withdrawals	(9,896,815)	-	-	-	(21,126)	(9,917,941)
Total, movements in identifiable intangibles assets	(9,685,848)	(4,636,922)	(3,362,511)	31,972,652	(17,992,530)	(3,705,159)
Final Balance as of December 31, 2023	\$27,568,973	\$90,083,310	\$2,598,794	\$332,526,841	\$334,272,114	\$787,050,032
Movements in intangible assets 2024						
Additions (*)	-	13,771	-	-	5,907,379	5,921,150
Transfers	340,667	-	630,828	45,897,875	(46,869,370)	-
Amortization	(154,819)	(1,155,642)	(721,390)	(42,265,459)	-	(44,297,310)
Other decrements (**)	-	-	-	-	(10,018,822)	(10,018,822)
Total, movements in identifiable intangibles assets	185,848	(1,141,871)	(90,562)	3,632,416	(50,980,813)	(48,394,982)
Final Balance as of March 31, 2023	\$27,754,821	\$88,941,439	\$2,508,232	\$336,159,257	\$283,291,301	\$738,655,050

(*) As of March 31, 2024, additions corresponding to:

Main Projects	From January 1 to March 31, 2024	From January 1 to December 31, 2023
E-home Assists	\$ 2,044,903	\$ 9,262,684
Atlantic Project	1,702,145	6,034,863
Mobile Application of GDS projects	1,265,946	1,203,281
Other Projects	908,156	125,357,648
Total	\$ 5,921,150	\$ 141,858,476

(**) As of March 31, 2024, other decreases were recorded corresponding to the following projects:

Main Projects	From January 1 to March 31, 2024
Sahagun projects	\$ (6,452,648)
Guayepo projects	(1,577,199)
ICT projects (hseq, Global sap, driver, cloud)	(722,763)
Salesforce license, E4E, Doxe Qliksense	(664,073)
Other corporate and comercial software from ICT projects	(602,139)
Total	\$ (10,018,822)

The decrease in projects by (\$10,018,822) is mainly due to non-compliance with the necessary conditions by the contractor in the development of some investment projects; The above results from the fact that in 2024, the Mining-Energy Planning Unit (UPME), will not

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approved to the contractor the modification of the date associated with the milestones of the contract, celebrated between Enel Colombia S.A. E.S.P. and the contractor; Due to this, the Company is not obliged to make the payment according to the contractual agreement signed in 2024, derived from the obligation established at the end of December 2023.

As of March 31, 2024, the Company does not present intangible assets whose ownership has any restrictions or debt guarantee support.

As of March 31, 2024, there are no acquisition commitments for intangible assets through official subsidies.

As of March 31, 2024 and in accordance with the provisions of the accounting policy, the useful lives of intangibles were evaluated and do not present significant changes.

Average years of estimated useful life		
Concept	2024	2023
Rights and easements	30	30
Development Costs	6	6
Licenses	3	3
IT Software	2	3

14. Property, plant and equipment, net

	As of March 31, 2024	As of December 31, 2023
Plants and equipment	\$ 14,299,111,952	\$ 14,221,773,822
Hydroelectric generation plants	6,660,731,305	6,687,448,856
Substations, facilities and distribution networks	6,297,594,914	6,173,638,662
Renewable	735,783,934	744,904,032
Thermoelectric generation plants	605,001,799	615,782,272
Work under construction (1) (*)	2,676,500,073	2,629,913,172
Buildings	968,899,109	931,837,574
Land	495,249,136	482,222,477
Financial Leases	228,164,596	223,105,663
Assets by IFRS use16	228,164,596	223,105,663
Land	119,510,986	120,173,194
Buildings	100,500,035	93,165,498
fixed Facilities and others (Means of transport)	8,153,575	9,766,971
Fixed Facilities and others	73,156,035	60,840,961
Other facilities	66,070,287	53,997,550
Facilities fixed and accessories	7,085,748	6,843,411
Properties, plants and equipment, net	\$ 18,741,080,901	\$ 18,549,693,669
Cost		
Plants and equipment	24,519,725,342	24,285,315,178
Hydroelectric generation plants	10,351,262,288	10,337,931,127
Substations, facilities and distribution networks	12,288,567,937	12,066,229,731
Renewable	794,244,731	796,363,997
Thermoelectric generation plants	1,085,650,386	1,084,790,323
Work under construction	2,676,500,073	2,629,913,172
Buildings	1,115,409,332	1,070,633,018
Land	495,249,136	482,222,477
Financial Leases	300,972,725	290,157,561
fixed Facilities and others	839,602	839,602
Assets by use IFRS16	300,133,123	289,317,959
Land	139,443,530	139,443,530
Buildings	110,676,219	101,582,000
Facilities fixed and others (Means of transport)	50,013,374	48,292,429
Facilities fixed accessories and others	289,324,460	272,184,438
Other facilities	259,924,673	243,463,592
Facilities fixed and accessories	29,399,787	28,720,846
Properties, plants and equipment, gross	\$ 29,397,181,068	\$ 29,030,425,844

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Depreciation and deterioration of property worth, plant and equipment	As of March 31, 2024	As of December 31, 2023
Plants and equipment (**)	(10,220,613,390)	(10,063,541,356)
Hydroelectric generation plants	(3,690,530,983)	(3,650,482,271)
Substations, facilities and distribution networks	(5,990,973,023)	(5,892,591,069)
Renewable	(58,460,797)	(51,459,965)
Thermoelectric generation plants	(480,648,587)	(469,008,051)
Buildings	(146,510,223)	(138,795,444)
Financial Leases	(72,808,129)	(67,051,898)
fixed Facilities and others	(839,602)	(839,602)
Assets by use IFRS16	(71,968,527)	(66,212,296)
Land	(19,932,544)	(19,270,336)
Buildings	(10,176,184)	(8,416,502)
Facilities fixed and others (Means of transport)	(41,859,799)	(38,525,458)
Facilities fixed accessories and others	(216,168,425)	(211,343,477)
Facilities fixed and accessories	(22,314,039)	(21,877,435)
Other facilities	(193,854,386)	(189,466,042)
Depreciation and accumulated deterioration	\$ (10,656,100,167)	\$ (10,480,732,175)

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

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

(1) Corresponds to the investments and advances made by the Company as of March 31, 2024:

Main Projects	As of March 31, 2024
Renewable energy Projects:	
Solar Guayepo	\$ 1,281,237,873
Solar El Paso	46,456,787
Solar La Loma	40,467,891
Solar Foundation	34,228,817
Lines, networks and substations	1,086,298,247
improvements, reruns and modernizations carried out in the central of generation	117,135,857
Others investment projects in generation, renewable and distribution plants	36,458,621
Public Lightning	34,215,980
Total	\$ 2,676,500,073

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

	Plant and equipment							
	Construction in progress	Land	Buildings	Hydropower, thermoelectric and renewable energy generation plants	Substations, facilities and distribution networks	Fixed facilities, accessories and others	Finance leases	Property, Plant and Equipment
Initial balance as of January 01, 2023	\$3,531,082,403	\$424,059,853	\$411,709,705	\$7,603,044,006	\$5,515,002,570	\$55,632,259	\$226,251,492	\$17,766,782,288
Additions	2,610,871,822	-	-	-	687,630	-	29,947,329	2,641,506,781
Transfers	(2,376,375,631)	63,496,375	541,626,966	684,738,642	1,062,569,622	23,944,026	-	-
Withdrawals	-	(860,050)	(2,803)	(276,367)	(9,077,269)	(19,225)	(9,567,651)	(19,803,365)
Depreciation expense	-	-	(18,322,278)	(234,616,798)	(395,543,891)	(18,986,985)	(23,525,507)	(690,995,459)
Other increments (decrements)	16,324,710	-	-	(136,625,975)	-	563,871	-	(119,737,394)
Movements of maintained assets for Windpeshi sale	(405,210,273)	-	-	-	-	-	-	(405,210,273)
Cartagena Central Movements	-	(4,473,701)	(3,174,016)	(10,493,876)	-	(292,985)	-	(18,434,578)
(Deterioration) Recovery of property plant and equipment	(746,779,859)	-	-	142,365,528	-	-	-	(604,414,331)
Total movements	(901,169,231)	58,162,624	520,127,869	445,091,154	658,636,092	5,208,702	(3,145,829)	782,911,381
Closing balance December 31, 2023	\$2,629,913,172	\$482,222,477	\$931,837,57	\$8,048,135,160	\$6,173,638,662	\$60,840,961	\$223,105,663	\$18,549,693,669
Additions (a)	379,008,357	-	-	-	1,445,807	-	11,220,798	391,674,962
Transfers (b)	(323,749,618)	13,044,175	44,776,314	25,554,732	223,257,357	17,117,040	-	-
Withdrawals (c)	-	(3,629)	-	(47,344)	(928,033)	-	(72,400)	(1,051,406)
Depreciation expense	-	-	(7,714,779)	(58,767,627)	(99,818,879)	(4,824,946)	(6,089,465)	(177,215,696)

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	Floors and Equipment							Property, Plant and Equipment
	Construction in progress	Land	Buildings	Hydropower, thermoelectric and renewable energy generation plants	Substations, facilities and distribution networks	Fixed facilities, accessories and others	Finance leases	
Other increments (decrements) (d)	(8,671,838)	(13,887)	-	(13,357,883)	-	22,980	-	(22,020,628)
Total movements	46,586,901	13,026,659	37,061,535	(46,618,122)	123,956,252	12,315,074	5,058,933	191,387,232
Final Balance 31 of March of 2024	\$2,676,500,073	\$495,249,131	\$968,899,10	\$8,001,517,038	\$6,297,594,914	\$73,156,035	\$228,164,596	\$18,741,080,901

(a) As of March 31, 2024, additions to property, plant and equipment correspond to investments made on renewable energy projects; improvements, replacements and modernizations in generation plants and networks, substations and public lighting; Below is the detail:

Power Plant	Major projects	From January 1 to March 31, 2024
Lineas y redes	Adaptation, modernization and expansion of high, medium and low voltage networks and lines and distribution transformers	\$ 169,558,229
Solar Guayepo	Garantias, 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.	5,982,002
Solar Fundación, La Loma and El Paso	Guarantees, easements, technical maintenance services and advances for the development of the projects.	4,681,744
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
Total		\$391,674,962

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

Project	Activation Total
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 Paraiso	14,114,462
CH-Guavio	11,778,498
CC-Termozipa	1,775,332
CH-Quimbo y Betania	475,355
CH-Minor poer plants (Rio Bogotá)	248,039
Total	\$ 323,749,618

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- (c) As of March 31, 2024, write-offs of \$1,051,406 were made corresponding to: high and medium voltage transformers in the distribution line for \$928,033; lowers vehicles for \$72,400; maintenance reduction for hydroelectric generation plants for \$47,344 and land for \$3,629.
- (d) As of March 31, 2024, the other increases/decreases correspond mainly to the update of the NPV of dismantling and environmental provisions due to the rate effect, in accordance with IFRIC 1 for \$(22,020,628).

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

As of March 31, 2024, the Company presents the units available for generation in the plants and distribution in the substations and networks in operation.

As of March 31, 2024 and in accordance with the provisions of the Company's accounting policy, the useful lives of property, plant and equipment were evaluated and do not present changes. Additionally, no signs of deterioration were identified.

The remaining average useful lives used for depreciation are:

Types of property, plant and equipment	Average years of life estimated useful years	
	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

15. other financial liabilities

	As of March 31, 2024			As of 31 of December of 2023		
	Current		Not Current	Current		
	Capital	Interests		Capital	Interests	Not Current
Issued bonds (1)	\$ 636,418,693	\$24,414,150	\$1,728,647,749	\$691,910,405	\$29,929,579	\$1,728,631,355
Banking Obligations (2)	574,515,341	142,150,575	5,802,807,667	1,220,069,502	133,753,514	5,281,476,666
Instruments derivatives (3)	87,301,037	-	-	76,927,698	-	1,256,036
Leasing Obligations (4)	15,668,089	6,897,349	204,468,009	16,042,420	5,712,746	199,455,731
	\$1,313,903,160	\$173,462,074	\$7,735,923,425	\$2,004,950,025	\$169,395,839	\$7,210,819,788

- (1) The detail of debt bond obligations as of March 31, 2024 is as follows:

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Series	EA Rate	EA Rate	Current							
			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
			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

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

Series	EA Rate	EA Rate	Current							Total non-current
			Less than 90 days	Over 90 days	Total current	1 to 2 years	3 to 4 years	4 to 5 years	5 to 10 years	
			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

(2) The detail of debt loan obligations as of March 31, 2024 is as follows:

Description	APR	Maturity date	Current					Total non-current		
			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
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
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
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
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
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
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
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

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The detail of debt loan obligations as of December 31, 2023 is 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 Bogotá S.A.	15.81%	10/02/2024	\$ 408,636,624	\$ -	\$ 408,636,624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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 operations were generated under a sustainable line with Banco de Bogotá, which correspond to the renewal of a loan for \$400,000,000 and another for \$100,000,000 that will be used to finance Capex for renewable projects. The credits were subscribed for a term of seven (7) years and a rate of IBR 1M +2.96% NAMV.
- The Company signed two credit operations with Davivienda S.A. and Bancolombia S.A. through Findeter's Energy Efficiency rediscount line. Below are the details of the operations:

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
				\$60,000,000	

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

As of March 31, 2024, the Company has \$3,238,959,927 in unused authorized lines of credit, with respect to which, if required, financial entities will update the conditions for approval and disbursement.

As of March 31, 2024, the Company does not have any active Covenants.

- (3) As of March 31, 2024, the main variation corresponds to the constitution of one hundred and twenty-four (124) hedging derivatives with passive valuation:

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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
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

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Derivative	Underlying	Bank	Risk Factor	Maturity date	Notional Asset	Currency	Fixed rate	Current
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
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

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

	As of March 31, 2024		As 31 of December of 2023	
	Current	Not Current	Current	Not Current
Land (to)	\$8,374,112	\$114,547,311	\$6,428,715	\$107,617,916
Buildings (b)	8,310,664	87,142,359	8,125,791	88,663,174
Vehicles (c)	5,880,662	2,162,883	7,200,660	2,511,357
Electrical Networks	-	615,456	-	663,284
Total	\$22,565,438	\$204,468,009	\$21,755,166	\$199,455,731

- (a) The increase corresponds mainly to the renewal of the Transmilenio patio contract for 12 years at a rate of 14.08% with Terrapuerto S.A.S. for \$5,846,715 and financial update due to CPI change at a rate of 11.12% of the contract with Agropecuaria Frigorífico for \$1,986,873.
- (b)
- (c) The decrease corresponds mainly to the amortization of capital and payment of interest of Building Q93 for a value of (\$1,550,447) and renewals of 1 and 2-year contracts with Muñoz y Hermanos FYN for \$325,444 with a rate of 11.18%, Paez Ruiz and Associates for \$152,916 at a rate of 11.18% and Julio Alberto Flechas Vega for \$121,197 at a rate of 12.52%.
- (d) The decrease corresponds mainly to the amortization of capital and payment of interest of Transportes Especiales Aliados S.A.S for (\$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 of 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.

16. Trade accounts payable and other accounts payable

	As of March 31, 2024	As of December 31, 2023
	Current	Current
Accounts payable for goods and services (1)	\$1,233,289,792	\$1,831,697,859
Suppliers for the purchase of energy and gas (2)	658,576,785	671,363,941
Other payable accounts (3)	243,012,782	253,925,472
Total payable trade accounts and other payable accounts	\$2,134,879,359	\$2,756,987,272

- (1) 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, confirming with Citibank Colombia S.A. for \$55,866,907, and Bancolombia S.A. for \$91,032,570, Banco Comercial Av Villas S.A. for \$25,575,053. Public Companies of Medellín S.A. E.S.P. for \$92,248,534; Siemens S.A.S for \$18,464,400; Energy generator and marketer of Caribe S.A. ESP 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; Hydroelectric Del Alto S.A. E.S.P. for \$11,236,230; Proyectos De Ingenieria S.A. Proing S.A. for \$10,869,419; Soltec Energías S.A.S for \$10,628,806; S.A. E.S.P. termosajero by \$10,425,222; Nordex Energy Colombia S.A.S for \$9,185,322; Andritz Hydro Ltda. By \$8,999,376; Soltec Trackers Colombia S.A.S for \$8,718,078; It also includes estimates of goods and services for \$673,717,204.
- (2) As of March 31, 2024, the most relevant accounts correspond to accounts payable for energy purchases from the distribution segment for \$391,045,763; generation segment for \$241,236,459 and gas commercialization for \$5,659,097. Additionally, the Company presents

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an account payable to XM S.A. E.S.P. according to CREG Resolution 101 029 of 2022 for the financing of the billing of energy purchases whose current portion amounts to \$20,635,466.

(3) The detail of other accounts payable as of March 31, 2024 and December 2023 is as follows:

	As of March 31, 2024	As of December 31, 2023
	Current	Current
Others accounts by pay (to)	\$ 174,097,913	\$1 7 9 , 2 3 8 , 4 9 6
Balances in clients favor (b)	75,247,875	52,469,426
Collection in favor of third parties (c)	(6,333,006)	22,217,550
Total Other accounts payable	\$ 243,012,782	\$253,925,472

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- (a) As of March 31, 2024, the short-term liability corresponds to the adaptations of electrical works carried out by business partners for \$136,403,581, liabilities for energy distribution areas (ADD's) for \$37,694,332. The ADD's correspond to the distribution charge of other network operators that, by regulatory mandate, must be billed and collected by the Company from its end users under the distribution area scheme. Distribution areas are a regulatory mechanism that was included in Colombia under CREG Resolution 058-068 and 070 of 2008, which aims to distribute the distribution cost that end users must assume equitably in the different regions of the country between all users.
- (b) Corresponds to balances in favor of clients generated mainly by higher value paid and by billing adjustments of the distribution segment.
- (c) It mainly corresponds to the collection from subscriptions to newspapers, magazines, hygiene and insurance policies, among others. The variation corresponds to the payment of the collection of the Openbook contract with Scotiabank.

17. Provisions

	As of March 31, 2024		As of December 31, 2023	
	Current	Noncurrent	Current	Noncurrent
Environmental Provisions	\$126,041,459	\$176,775,244	\$163,079,281	\$160,154,727
<i>Environmental and plays Quimbo (1)</i>	56,850,928	37,820,103	87,845,097	11,296,980
<i>Plan of Restoration Quimbo (1)</i>	31,323,050	21,342,616	35,232,194	22,995,525
<i>Plan of Compensation CAR (2)</i>	19,478,643	78,724,119	20,883,217	85,113,214
<i>Environmental Provision Bogotá River (3)</i>	11,339,905	14,248,761	12,157,608	15,484,907
<i>Provision environmental Projects renewable (4)</i>	6,370,539	24,173,744	6,486,717	25,187,897
<i>Others environmental compensations</i>	678,394	465,901	474,448	76,204
Provision of legal claims (5)	20,654,157	22,461,483	18,397,851	18,450,530
<i>Sanctions</i>	19,103,667	-	16,803,667	-
<i>Civilians and others</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	14,923,241	14,218,468	12,946,708
<i>Dismantling of PCBs (6)</i>	13,709,441	3,899,804	13,709,441	2,175,291
<i>Other provisions of dismantling</i>	521,601	5,005,059	509,027	5,265,427
<i>Dismantling of Asbestos</i>	-	6,018,378	-	5,505,990
Other provisions	30,717,883	4,059,504	29,778,244	4,059,504
<i>Provision Uncertainty Fisc I(7)</i>	27,001,260	-	26,061,621	-
<i>Provision torniné Recovery (8)</i>	3,716,623	3,366,367	3,716,623	3,366,367
<i>Others</i>	-	693,137	-	693,137
Total Provisions	\$191,644,541	\$218,219,472	\$225,473,844	\$195,611,469

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

The rate used to discount the flows of the Quimbo environmental provision and 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.

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Impregilo Consortium Claim

On September 11, 2023, the arbitration award of Impregilo Colombia S.A.S (today Grupo ICT II S.A.S) and OHL Colombia S.A.S became final, the date on which the Company was paid. \$26,957,284 applied the respective compensation. In this way, as of March 31, 2024, this process is in a completed and archived state.

Provision Environmental Investment Program 1%

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

On August 31, 2016, a partial settlement for \$9,702,000 was made and presented to ANLA for review and approval as of September 30, 2016, which will be reliquidated 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 statement had been received from the National Environmental License Authority-ANLA.

On November 25, 2019, the liquidation of the 1% Investment Plan as of June 30, 2019 was presented for review and approval by the ANLA. Through communication No. 2020054654-2-000 of April 8, 2020, the ANLA requested additional information related to the acceptance of the incremental percentage contemplated in Art. 321 of the National Development Plan.

In response to the requirement, it was proposed to ANLA that the resources pending execution be distributed into two specific programs:

1. Acquisition of properties and/or improvements in moorland areas, cloud forests and areas of influence of sources, recharge of aquifers, river stars and water circuits.
2. Interceptors and wastewater treatment systems.

On the other hand, on December 18, 2020 in an oral hearing, the ANLA specifically required:

“Present the base investments for liquidation of the forced investment of no less than 1% executed in 2019, including the activities of Resolution 938 of June 16, 2018, by which Resolution 899 of May 19, 2018 was modified. 2009, in accordance with the provisions of article 321 of Law 1955 of May 25, 2019.”

The above requires that the Company know the value of the settlement of the CEQ-21 contract, because additional values will be obtained from this figure that must be reported as a basis for the settlement of the 1% Investment Plan.

For its part, the Comptroller General of the Republic, in an audit carried out, determined 2 administrative findings on the 1% Investment Plan, indicating that there is “uncertainty in the amounts to be executed to comply with the forced investment obligation of no less than 1%”. Likewise, he determined that “not incorporating real values into the investment plan and

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to the investment schedule of this obligation, with substantive pronouncements by the environmental authority, causes the executions to extend over time, postponing the well-being perceived by them.”.

Given the above, the Company continues with the review of the technical concept issued by the environmental authority and the control entity (ANLA), to issue an official response on the base settlement amount and the implementation status of the projects already approved by part of the national authority.

Article 321 of Law 1955 of May 25, 2019 (National Development Plan), establishes the opportunity to benefit from an increase in the investment obligation of 1% in accordance with the date of issuance of the Environmental License, for the companies that must comply with it and have a pending budget to invest.

The Company considered it pertinent to request compliance with Art. 321 / Law 1955 of 2019 and on November 25, 2019, it filed all the documents requested in said article for the liquidation and increase in the value of the 1% obligation. On March 8, 2021, the ANLA through Resolution 0462 approved the shelter request, and reported that the updated value of the 1% Investment Plan of the El Quimbo Central is \$15,989,664 of this value, the ANLA has not yet approved or discounted from the total budget, the investments that are currently being executed.

In this sense, it considers \$0 as the executed value and classifies the value of \$2,859,000 corresponding to the PTARD property purchase and construction projects that are currently advancing.

The difference between the total updated value of the 1% plan and the value in execution is considered by ANLA as “value to be executed” which amounts to \$13,130,664.

BALANCE OF INVESTMENT FORCED OF NO LESS OF THE 1%	
Settlement of the investment forced of No less of the 1% updated (Article 321)	\$15,989,664
Worth in execution of the investment forced of No less of the 1%	(2,859,000)
Worth of the investment forced of No less of the 1% by execute Updated.	\$13,130,664

On February 24, 2021, the Company filed with the ANLA the response to the reiterative requirements associated with the 1% investment, established by oral record 540 of December 18, 2020. To date there is no response from the ANLA. environmental authority.

By Order 01481 of March 17, 2021, the ANLA orders the initiation of the sanctioning procedure, for alleged non-compliance with respect to the 1% investment property acquisition program. The Company, for its part, will present the cessation of the procedure.

Based on the update of the liquidated value of the 1% Investment Plan, which increased by \$5,759,747, the Company will proceed to carry out the respective agreement with the Regional Autonomous Corporation of Alto Magdalena-CAM for the distribution of additional resources in the 18 municipalities or follow the directive determined by said Authority.

In turn, this process with the CAM must include the liquidated value of 1% for the additional works carried out for the construction of the leak measurement system whose base value is \$23,866,318.

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On the other hand, taking into account that the current liquidated value of the 1% Plan is still partial, the Company is advancing in the management to certify the values pending reporting to the Environmental Authority.

On December 16, 2021, the CAM, through communication with file 20211020279531, approved the increase in the Plan budget by 1% for the value of \$5,998,410,444; as well as, the value initially assigned to the municipality of La Argentina (\$296,320,678) is allocated to the investment line "Acquisition of property and/or improvements in moorland areas, cloud forests and areas of influence of source and recharge of aquifers. , river stars and water rounds."

Additionally, the CAM requested compliance with the following requirements for the properties that are acquired through the investment line mentioned above:

1. That they are properties of more than 50 hectares.
2. That the properties are located within the conservation zones in more than 50% of their total area.
3. That The acquisition of the properties is made in compliance with each of the investment lines described in the Second Article of Resolution 00462 of 2021.

On the other hand, the ANLA, in relation to the commitments acquired in the technical-legal table held on May 7, 2021, through Resolution 2398 of 2021, confirmed that The Company must carry out the relevant management before the IGAC to clean up the properties in relation to the agreement of the areas in the Registry office (certificate of freedom and tradition) and Cadastre (IGAC).

In relation to the Training Program for Environmental Promoters, the ANLA determined the following:

For this program, the Society in ICA No. 24, mentions that:

"At the technical-legal table held on May 7, 2021 between the Alto Magdalena Regional Autonomous Corporation – CAM, ANLA and Emgesa, ANLA committed to defining which inputs of the costs required for the execution of the program can be attributed 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. Meeting minutes are attached.

Regarding the eligible and non-eligible costs in the Training Line for environmental promoters, the direct costs duly supported technically and financially through: (Contract, agreement, invoice, proof of graduation, or equivalent document) are eligible; as long as these contribute to the Preservation, conservation and surveillance of the affected basin in accordance with the provisions of the paragraph of article 43 of Law 99 of 1993.

Regarding indirect costs such as (Transportation of participants, Refreshments, Identification kits, cards and supports for completing the diploma process), these will be eligible against the forced investment obligation of no less than 1%, with justification. respective that accredits the need for these in the development of the concluded contract, they must also be supported technically and financially.

In accordance with the above, through internal memorandum 2021196452-3-000 of September 13, 2021, the Legal Advisory Office – OAJ of the National Authority, issued

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statement regarding the consultation on compensation for the biotic component and forced investment of no less than 1%, carried out by the Colombian Chamber of Infrastructure (CCI), the National Association of Public Services and Communications Companies of Colombia (ANDESCO), the Association Colombian Petroleum Association (ACP) and the Colombian Association of Electric Power Generators (ACOLGEN).”

Based on the above, the Company informed the CAM that it will continue with the property purchase activity in accordance with the guidelines established by both the ANLA and the CAM; However, we highlight the time difficulties that the management that will be carried out before the IGAC will bring to the execution of the 1% plan with respect to the agreement that must exist between the areas of the properties of the property titles, the certificate of freedom and tradition (Registration) and Cadastre.

On the other hand, and taking into account the details expressed by the ANLA in relation to the Environmental Promotion Program, the information provided for the execution of said program will be evaluated.

On March 29, 2022, through ANLA filing 2022058211-1-0000, the Company requested clarification and confirmation from the Environmental Authority on three points of the costs associated with compliance with these provisions that can be charged to the liquidated budget of the 1% investment plan. .

1. Costs of the property normalization process that involves different procedures before the public entities that are part of the process and are necessary and mandatory.

Likewise, it is reported that, “due to the operational difficulties presented by the IGAC, Enel Colombia S.A. E.S.P. is studying the possibility of entering into a cooperation agreement with the municipality of Garzón, who was authorized as cadastral manager in Resolution 1698 of November 9 of 2021, “By which the municipality of Garzón-Huila is enabled as cadastral manager and other provisions are issued.”

In this sense, it was requested that all costs incurred by Enel Colombia S.A. E.S.P. for these property sanitation processes can be charged to the budget of the 1% Investment Plan.

2. Clarify and give scope to the concept "good state of conservation" of the properties to be acquired through the line "Acquisition of properties and/or improvements in moor areas, cloud forests and areas of influence of source, aquifer recharge, stars rivers and water circuits”.

In this sense, it is necessary to know if the activities of visual identification of the landscape with aerial photographs, the use of drones and the reports of the related activities can be paid for with the budget of the 1% Forced Investment Plan.

3. The payment of CAM visits is authorized to issue the respective approval or rejection concepts for the purchase of the properties offered by the cost municipalities with the resources of the 1% Investment Plan.

Through filing 2022104387-2-000 of May 26, 2022, the ANLA pronounces itself informing the following:

In conclusion, for the acceptance of eligible expenses charged to the forced investment of no less than 1%, environmental license holders must technically support their contribution to the “recovery, preservation, conservation and surveillance of the hydrographic basin”, justifying the need for these and financially providing contracts, agreements, progress reports, effectively

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executed budgets, invoices and receipts of expenditure that demonstrate the amounts paid.

1. The costs associated with this activity (visual identification of the landscape through aerial photographs and use of drones; as well as “ancillary activities”), which have not been requested by this Authority, will not be eligible for the amount of the investment. mandatory of no less than 1%, considering that it is not necessary to incur them to identify areas with conserved vegetation covers, highlighting that the amounts to be invested should focus on actions that tend to conserve and protect the water resource, which corresponds to the objective of the forced investment obligation of no less than 1% and therefore there must be efficient use of it.
2. Regarding the preparation of technical concepts by the Regional Autonomous Corporation of Alto Magdalena – CAM as a result of the field visit of the properties to be acquired, it is feasible to deduct said value from the amount of the forced investment of no less than 1%; However, it is clarified that this value will be discounted only from the properties that are finally acquired once the entire process of purchase and delivery of the property is completed, complying with all the associated and discriminated requirements in numeral 2 of the second article of Resolution 2398. on December 29, 2021.

Through Administrative Act No. 1572 of July 22, 2022 - File LAM4090, the ANLA pronounces itself informing the following:

“Article one: accept as part of the liquidation of the forced investment of no less than 1%, the sum of sixty-two million four hundred nineteen thousand two hundred seventy-nine pesos and seven cents. (\$62,419,279.07), settled on the liquidation basis that corresponds to the sum of six thousand two hundred and forty-one million nine hundred and twenty-seven thousand nine hundred and seven pesos mcte. (\$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 the provisions of the motivational part of this administrative act.”

By filing 00322725 of August 16, 2022, the Company requested the following clarifications:

1. Regarding the second paragraph of the second article of Resolution No. 1572 of July 22, 2022, we respectfully request that the verification of the values be carried out and the figure of (\$1,225,527), corresponding to the 10% increase, be clarified, at all times that when applying said percentage to the base to be updated of \$1,229,526,748, it differs from the value indicated in the resolution. As a result of the clarification, if necessary, the adjustment of the figures derived from the clarified figure is made.
2. Regarding the third article, we respectfully request to clarify that the Environmental Compliance Report – ICA- 26, corresponds to the first semester of 2022 and not to the second semester of 2021, as indicated in the article.

Through Resolution 02829 of November 30, 2022, the ANLA modifies the second article of Resolution 1572 of July 22, 2022, with which the partial liquidation accumulated as of December 2021 of the forced investment of no less than 1% is updated, whose value amounts to \$16,326,576,088.18 and presents the following investment balance:

INVESTMENT BALANCE FORCED OF NO LESS OF THE1%	
Settlement Worth based in the certificates at historical cost to 2018.	\$14,795,967
Increased Worth to the percentage incremental established in the article 321 of the Law 1955 of 2019.	1,229,527

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Subtotal Settlement value updated to article 321 of Law 1955 of 2019 (Base cut 2018)	16,025,494
Worth 1% System of measurement of Leaks (Period 2019-2020 accepted in Resolution 1328 of 28 of July of 2021)	238,663
Additional value Land acquisition item (Period October 16, 2019 to December 4 2020 and year 2021 accepted in Resolution 1572 of July 22, 2022)	62,419
Total Forced investment settlement of no less than 1% accumulated as of December 31, 2021	62,419
Worth in execution of the Plan of Investment to the entrance in vigor of the article 321 of the law 1955 of 2019.	2,500,699
Worth by execute of the Plan of Investment of the 1%	\$13,825,877

Source: ANLA Resolution 02829 of November 30, 2022.

In addition to the above, the Company continues the management for the execution of the investment lines associated with the acquisition of land and construction of PTARD.

In this sense, the review process of the “El Danubio” property was prioritized, whose title study is viable and will go to approval by the Regional Autonomous Corporation of Alto Magdalena (CAM).

On the other hand, the municipality of Garzón received technical and financial endorsement from the Aguas del Huila firm for the PTARD project of the San Antonio del Pescado town center, and is advancing in the implementation of the sanitation and discharge management plan as a final requirement for the presentation of the project to the CAM for approval of its execution with the resources of the 1% Investment Plan.

Given the lack of properties for purchase since January 2, 2023, the request to open the new investment line Instrumentation and monitoring of water resources was filed with the ANLA. On February 13, ANLA issued a feasibility concept for the use of the investment line and is awaiting approval of the project. An approach meeting was held with the CAM on March 27, 2023 and the preparation of the project by this entity is pending to present to the ANLA.

Through resolution No. 00283 of February 17, 2023, the ANLA accepts the following:

- As executed the sum of \$460,908 for the acquisition of the Aguas Claras property.
- As executed the sum of \$698,411 from the Lot No. 4 property.
- The proposal to acquire the El property Disappointment located in the municipality of Oporapa.
- Regarding the acquisition of properties where at least 70% of the total extension with coverage is evident, is not an exclusive factor in the acquisition of properties.

And requires the following:

- a. The topographical survey to determine the amount of the La Pradera property as executed.
- b. The Appraisal of the Agua Blanca property located in the municipality of Paicol issued on November 17, 2020.
- c. The adjustment or clarification of the differences found in the location and boundaries between the registered area of the La Pradera property.

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d. The documentary and cartographic information for approval of the Quebrada Los Monos properties in the municipality of Isnos and Villa Nohora in the municipality of Palestine.

Enel Colombia S.A. E.S.P. gave a partial response to resolution N°00283 of February 17, 2023 through filing N°2023068167-1-000 of March 31, 2023.

On March 31, 2023, through ANLA filing 2023068722-1-000, Enel delivered Environmental Compliance Report (ICA) No. 27, in which all the progress of the 1% Plan corresponding to the second half of 2022 was presented. .

The ANLA, subsequently, in a communication received by Enel (Rad ANLA N° 20234700059581) on May 12, 2023, requested the filing of ICA No. 27 in physical media, which was duly delivered by Enel on May 29, 2023 (ANLA Filing No. 2023-620-015879- 2).

On March 7, 2023, Enel Colombia submitted to the ANLA for approval (File No. 2023045547-1-000) a project called “Construction of the wastewater treatment plant for the San Antonio del Pescado de Garzón Huila town center.” for co-financing with the budget of the 1% Investment Plan.

On May 31, 2023, the Company responded to the ANLA (file No. 20236200172712), to the requirement of article fourteen Resolution No. 462 of March 8, 2021, related to the report of the liquidation base investments, of forced investment of no less than 1% made in 2022.

The ANLA, through resolution No. 1145 of June 5, 2023, approved the inclusion of the aforementioned project as part of the investment line “Interceptors and domestic wastewater treatment systems” charged to the forced investment obligation of no less from 1%.

Additionally, it required the adjustment of the project and the presentation of a detailed follow-up and monitoring plan for the body of water, to verify compliance with the goals and objectives of the project, within which it requested defining indicators and socialization activities with the communities. Finally, it requests that the results of the physicochemical and microbiological analyzes be sent to the Regional Autonomous Corporation of Alto Magdalena – CAM in order to take corrective measures if they do not comply with the ranges established in the regulations.

On the other hand, the Company, through filing No. 20236200197942 of June 7, 2023, responded to paragraphs a and c of article five of Resolution No. 00283 of February 17, 2023.

On June 26, 2023, the municipality of Garzón, Garzón Public Companies (Empugar) and the Company signed a tripartite agreement for the execution of the project “Construction of the wastewater treatment system in the San Antonio del Pescado town center.” Municipality of Garzón”, for the value of \$3,077,470,632 and a duration of 18 months. The Company's contribution will be \$2,103,199,390, with resources from the 1% investment plan of the El Quimbo Power Plant. The municipality will contribute the sum of \$974,271,242. This agreement includes, for the municipality's compliance, the requirements of resolution No. 1145 of June 5, 2023.

On June 27, 2023, the municipality of Elías (Huila) and the Company signed an Agreement for the acquisition of the property called “El Desengaño” (47.55 ha) by the municipality, with the resources of the Investment Plan of the 1% of the El Quimbo Power Plant, for the value of \$305,806,366. The above, in order to protect the tributaries of the Magdalena River and basin

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supplier to the municipality of Elías, through the conservation and protection of the aforementioned property.

On June 28, 2023, the municipality of El Agrado, public companies of El Pital and El Agrado S.A. E.S.P. and the Company signed a tripartite agreement for the execution of the project "Optimization of the STAR wastewater treatment system of the municipality of El Agrado, Department of Huila", for the value of \$1,243,782,162 and a duration of 06 months. The Company's contribution will be \$929,930,588, with resources from the 1% investment plan of the El Quimbo Power Plant. The municipality will contribute the sum of \$81,368,926 and public companies of El Pital and El Agrado S.A. E.S.P. will contribute the sum of \$232,482,647.

In relation to the investment line "Training of community environmental promoters", on May 15, 2023, the Company submitted to the ANLA the proposal made by the SENA for the execution of the training process. In turn, the Company consults the Authority about the viability of paying economic support in the amount of \$400,000 pesos per month for each apprentice, in accordance with the SENA proposal.

On September 21, 2023, the execution of the agreement signed with the municipality of Elías for the acquisition of the "El Desengaño" property was completed and its liquidation began.

On September 27, 2023, the municipality of Garzón signed construction and audit contracts for the execution of the agreement signed with the Company, for the construction of the PTARD in the San Antonio del Pescado district.

On September 29, 2023, the CAM informs through filing 13909 2023-S that it is pertinent to present the updated appraisal of the Danubio property.

Through Resolution No. 002992 of December 18, 2023, the ANLA evaluates the program for compliance with the forced investment obligation of no less than 1% and reports the following:

First article: Accept the Company's execution of the "Optimization of wastewater treatment system (STAR) program of the Municipality of El Agrado, department of Huila" framed in the investment line "Interceptors and domestic wastewater treatment systems" for compliance with the forced investment obligation of no less than 1% of the "El Quimbo Hydroelectric" project; in accordance with what is stated in the motivational part of this administrative act.

By Order N°011470 of December 28, 2023 in its first Article. Reiterate to the Company:

Present the 1% Investment Plan adjustment, according to the value to be executed updated to 2021, accompanied by the respective financial projection. The above is in compliance with the third article of Resolution 1572 of July 2, 2022.

Present the adjustment of the 1% Investment Plan, informing the line and program in which the available resources of the 1% Investment Plan will be invested, in accordance with the amounts approved by this Authority, presenting the respective financial projection and schedule of activities for the execution of these. The above, in compliance with the third article of Resolution 1572 of July 2, 2022 and the sixth article of Resolution 283 of February 17, 2023.

Second article. Require the Company, within a period of three (3) months from the execution of this administrative act, to comply and/or execute the following obligations and present to this National Authority, the respective documentary records:

1. Report within the body of the fiscal auditor certification for the year 2022, the value of the

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base liquidation amount of the forced investment of no less than 1%, of the El Quimbo Hydroelectric project, in pesos, for the period January 1, 2022 to December 31, 2022, detailed in the items established in article 321 of Law 1955 of 2021.

2. Specify and clarify whether the values reported in the annex of the certificate for the year 2022, in the column "Value/Object Currency", filed 20236200172712 on May 31, 2023, are expressed in pesos or in millions of pesos.
3. Include in the liquidation base of the forced investment of no less than 1%, the cost of acquisition or expropriation of the properties, legalized in 2022.
4. Present the technical information of the La Victoria property located in the municipality of Altamira, for evaluation by this Authority.
5. Submit the following information for the El Desengaño property:
 - a. Financial support for the third payment, for the sum of \$122,322,546, equivalent to 40% of your acquisition.
 - b. Commercial appraisal acquired with forced investment resources of no less than 1%; attaching the supports for payment of the appraisal for the sum of \$4,757,569.
 - c. Present the biotic, physical and socioeconomic characterization.
 - d. Present the commercial appraisal of the La Reserva property - Lot 8 located in the municipality of Paicol.
 - e. Present the information from the legal analyzes carried out on the Bella María property located in the municipality of Saladoblanco, which already has endorsement from COLAP and a concept from the CAM.

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

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

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

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

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

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

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

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

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

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

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

- (2) As of March 31, 2024, the value recognized as a provision for the compensation plan imposed by the Regional Autonomous Corporation of Cundinamarca (CAR) corresponds to the environmental obligation established by the Company in Resolution 2984 of October 9, 2017. executed on April 10, 2018. The obligation consists of the preparation and execution of a Compensation Plan associated with the concession of water from the Bogotá River, which must be prepared in accordance with the alternatives defined by the Corporation.

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

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

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

In accordance with the above and taking into account that, in this lawsuit process, there is still no definitive ruling within the judicial process, the Company must comply with the provisions of the aforementioned administrative act, that is, develop the actions contemplated in the programs defined by the CAR for an approximate value of \$96,000,000 whose execution must be distributed over the time of the concession, until 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. The Company plans to execute the works established in the obligation by 2038, so long-term flows were discounted at a rate of 10.51% EA
- (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 Regional Autonomous Corporation of Cesar - Corpocezar covering the pre-operational, constructive, operational and post-operational stage; which include works and activities such as Solar Park, lifting 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 park includes the discount of future flows, NPV and the rate used is 10.62% EA, with an estimated execution period of 25 years, the which corresponds to the duration of the license. The concepts included are: Environmental compliance (PMA), risk management plan, plant enrichment of 63 hectares with epiphytes and monitoring (3) years. Res. 0086 of 2018) and Compensation plan for the El Paso Solar Park (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 the ANLA (National Environmental License Authority), the license granted to the company EGP Fotovoltaica La Loma S.A.S which includes the pre-operational, constructive, operational and post-operational stages; which include works and activities such as Solar Park, lifting substation, camp, administrative area, electrical connection line, hydraulic works among others.

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As of March 31, 2024, the value recorded for the environmental provision corresponding to the compensation plan for the biotic component of the La Loma solar park includes the discount of future flows, NPV and the rate used is 9.51% EA, with an execution period estimated 5 years, which corresponds to the license obligation. The concepts included are: implementation and maintenance of the biotic component compensation plan.

- Foundation: Located in the department of Magdalena, with an environmental license issued under resolution 0657 of March 8, 2021 granted by the Magdalena Regional Autonomous Corporation (CORPAMAG), covering the pre-operational, constructive, operational and post-operational stage; which include works and activities such as Solar Park, lifting 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 corresponding to the compensation plan for the biotic component of the La Loma solar park includes the discount of future flows, NPV and the rate used is 15.37% EA, with an execution period estimated 3 years, which corresponds to the license obligation. The concepts included are: implementation of the biotic component compensation plan.
- (5) As of March 31, 2024, the value of claims in claims to the Company for administrative, civil, labor litigation and constitutional actions amounts to \$16,880,835,961 based on the evaluation of the probability of success in the defense of these cases , \$43,115,640 have been provisioned (includes financial update) to cover probable losses due to these contingencies. Management estimates that the results of the lawsuits corresponding to the non-provisioned portion will be favorable to the interests of the Company and would not give rise to significant liabilities that must be accounted for or that, if they arise, they would not significantly affect the financial position of the Company. Company.

The sanctions at the end of March 2024 correspond to:

Provision of Sanctions	Provision value
<i>Ministry Of Atmosphere AND Sustainable Development</i>	10,579,305
<i>Autonomous Regional Corporation of Alto Magdalena</i>	5,660,184
<i>Superintendence of Public Services</i>	2,300,000
<i>Autonomous Corporation Of Guavio</i>	334,814
<i>National Authority of environmental Licenses</i>	229,364
Balance final to the 31 of March of2024	<u>19,103,667</u>

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

As of March 31, 2024, the value of claims for administrative, civil, labor and contractor litigation is detailed as follows:

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Processes	Qualification	No. Of Processes	Contingency Value	Contingency Worth
-Distribution –Civil	Possible	268	871,809,099	-
	Likely	44	26,116,080	7,905,362
	Remote	9	12,916,939,354	-
Total distribution - Civil		321	13,814,864,533	7,905,362
-Labor-Distribution	Possible	166	28,282,674	-
	Likely	38	12,246,851	7,667,226.00
Total labor-distribution		204	40,529,525	7,667,226
Generation-FloodsA97	Possible	2	49,370	-
	Likely	2	3,073,181	4,807,362
Total generation-Floods A97		4	3,122,551	4,807,362
Generation-FloodsD97	Possible	5	5,026,392	-
	Likely	2	308,033	449,876
Total generation-Floods D97		7	5,334,425	449,876
Labor-Generation	Possible	30	6,824,164	-
	Likely	4	1,040,223	1,114,765
Total general Total Labor-Generation		34	7,864,387	1,114,765
Others -Generation	Possible	41	2,290,803,234	-
	Likely	6	13,320,812	208,750
	Remote	3	112,320,000	-
Total Generation-Others		50	2,416,444,046	208,750
Quimbo	Possible	156	571,460,969	-
	Likely	1	5,377,741	1,400,000
Total Quimbo		157	576,838,710	1,400,000
Renewable	Possible	4	15,837,784	-
	Remote	1	-	-
Total Renewable –Labor		5	15,837,784	-
Total general		782	16,880,835,961	23,553,341

Concept	Provision Worth to 2024
Sanctions Quimbo and Guavio	19,103,667
Success premiums	4,192,367
Tax litigation provision	956,450
Sanctions	594,041
VPN	(5,284,226)
	\$19,562,299

- (6) Taking into account that Colombia, with Law 1196 of 2008, accepted the Stockholm Convention and that this fact was regulated with the Resolution of the Ministry of the Environment No. 222 of December 15, 2011, modified by resolution 1741 of 2016, the The Company 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 the changes in the financial variables and main assumptions.

Export of contaminated transformers

On November 11, 2014, the contract was signed with LITO S.A.S that had the objective of carrying out the process of disposing of the transformers contaminated with PCBs, prior authorization of the border transit permit by the ANLA (National Environmental License Authority). However, in 2015, the MAERSK shipping company was limited during the authorization period to carry out the agreed transportation, taking into account the existence of the period of restrictions on the exclusive transportation of food destined for Europe.

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In order to generate efficiencies in costs and in the export of contaminated transformers, the Company implemented ultrasonic washing technology for the treatment of equipment contaminated with PCBs, which was endorsed by the Ministry of Environment and Sustainable Development on a large scale as result of the pilot project carried out by the Company together with its collaborating company LITO S.A.S. In that order, in August 2016, additional agreement No. 1 was signed to the contract, through which the activity of handling, packaging, loading, transportation, treatment was included. and final disposal of electrical equipment contaminated with oil-free PCBs using the ultrasound washing technique.

On September 9, 2016, the National Environmental License 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 with a weight equivalent to 65 tons was carried out across the new technology representing a 31% cost savings compared to the traditional export alternative. Likewise, 23 tons were exported through traditional exports, which due to their characteristics are not susceptible to being washed.

Since 2017, the Company began washing carcasses; no exports were made in this period taking into account that the aforementioned contract ended its validity. In December 2016, LITO S.A.S was awarded the new contract for the provision of the “Handling, packaging, loading, transportation, treatment and final disposal of waste contaminated with PCBs” service. During 2022, two carcass 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 CAM) with a duration of 3 years and whose objective was to take, manipulate, analyze and store samples and mark equipment in general. . On February 2, 2016, marking and sampling activities for medium voltage equipment began.

At the beginning of 2016, the actual scales were updated after the award of this contract, generating an approximate impact of \$4,419,000.

In 2021, a new contract was signed with the CAM company for the execution of lifting, marking and sampling activities for equipment containing oil. In July 2021, field work began and identification activities were carried out for \$748,387.

As of March 31, 2024, the estimate of the provision to 2025 is adjusted in accordance with the limits established by the resolution; The increase is due to the update of final disposal values, personnel, marking, sampling and equipment surveys. The balance of the provision as of March 31, 2024 is \$17,609,245. The Company updated the provision by discounting future flows to the net present value at a rate of 15% EA, the most appropriate discount rate; The interest rates of Government bonds (TES) that have maturity periods similar to those of the obligation are considered.

- (7) As of January 1, 2020, the Company applies IFRIC 23, “Uncertainties regarding the treatment of income taxes”, which is taken into account for the determination of both the current Income Tax and the Income Tax. Deferred income. This interpretation defines “uncertain tax treatment” as the position adopted by an entity on the determination of Income Tax, with respect to the which is likely that the Tax Administration will not accept said position, whether or not it has been validated in the past by the aforementioned Administration.

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

- (8) It corresponds to the values committed by the Company within the framework of the Administration, Operation and Maintenance Agreement of the Tominé Reservoir signed with the Bogotá Energy Company in 2013, with a duration of 10 years and the other yes number four signed in December 2022, with an extension of 10 additional years.

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	\$27,165,176	\$26,061,621	\$323,234,008	\$7,776,127	\$421,085,313
Increase (Decrease)	8,093,545	3,091,454	939,639	-	-	12,124,638
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)	-	15,220,772
Recoveries	(1,009,217)	-	-	-	-	(1,009,217)
Total movements in provisions	6,267,259	1,989,107	939,639	(20,417,305)	-	(11,221,300)
Closing balance March 31, 2024	\$43,115,640	\$29,154,283	\$27,001,260	\$302,816,703	\$7,776,127	\$409,864,013

18. Tax liabilities Income

tax

The income tax payable is presented below:

	<u>As of March 31, 2024</u>	<u>As of December 31, 2023</u>
Tax current income (1)	\$ 332,286,342	\$ 1,626,595,255
Tax by pay year former(2)	204,206,141	-
Discount taxes and withholding at source	(21,318,680)	(82,108,072)
Self-holds others concepts	(80,440,402)	(322,583,980)
Self-holds of retention in the fountain	(97,549,728)	(403,011,850)
Advance of rent	-	(452,711,244)
Passives by current taxes	<u>\$ 337,183,673</u>	<u>\$ 366,180,109</u>

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

	<u>As of March 31, 2024</u>	<u>As of December 31, 2023</u>
Taxes to the profits relative to the result of the period	\$ 336,984,349	\$ 1,658,943,717
Relative income taxes to components of other comprehensive income	(4,698,007)	(32,348,462)
	<u>\$ 332,286,342</u>	<u>\$ 1,626,595,255</u>

As of March 2024, a current income tax is presented for \$332,286,324, which will be taken into account in the presentation of income in 2025.

- (2) It corresponds to the liability that is pending payment to the DIAN, which will be made in the month of May 2024.

The 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 that an audit process occurs, no significant differences are expected.

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

Transfer Pricing

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

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

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

Legal stability contract

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

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

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

Key regulations subject to Legal Stability (with favorability):

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

Obligations of the involved Parties

a. Company Obligations:

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

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\$124,412, \$263,634 and \$106,262 respectively, as a premium adjustment for the greater investment made.

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

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

19. Other non-financial liabilities

	<u>As of March 31, 2024</u>		<u>To the 31 of December of 2023</u>
Advances due to energy sales (1)	\$ 159,404,712	\$	174,548,030
Taxes different to the rent (2)	118,249,231		137,030,095
Advances from customers for the use of networks	36,529,618		25,478,449
Deferred Income	3,818,047		3,818,047
	<u>\$ 318,001,608</u>	<u>\$</u>	<u>340,874,621</u>

(1) The variation corresponds mainly to the decrease in the advance payment of energy purchases for \$15,143,315 to Air-e S.A.S. E.S.P.

(2) As of March 31, 2024, non-income taxes correspond to:

	<u>As of March 31, 2024</u>		<u>As of December 31, 2023</u>
Provision for payment of taxes (*)	\$ 52,602,449	\$	46,952,290
Territorial Taxes, municipal and related contributions (*)	65,646,782		90,077,805
	<u>\$ 118,249,231</u>	<u>\$</u>	<u>137,030,095</u>

(*) The variation of the period corresponds to provision for payment of taxes, this corresponds to the ICA provision that generated an increase of \$5,650,159; Regarding territorial taxes, municipal and related contributions, there was a decrease of (\$24,431,023), which corresponds to withholdings at source, ICA withholding and VAT.

20. Provisions for employee benefits

	<u>As of March 31, 2024</u>		<u>To the 31 of December of 2023</u>	
	<u>Current</u>	<u>Not Current</u>	<u>Current</u>	<u>Not current</u>
Benefits social and legal contributions (1)	\$ 92,456,454	\$1,053,641	\$90,249,166	\$3,246,556
Obligations by benefits defined post-employment (2)	26,242,554	457,422,962	33,442,032	496,526,650
Benefits by withdrawal plans	4,956,829	-	5,723,712	-
Other obligations	<u>315,48</u>	-	<u>80,662</u>	-
	<u>\$123,971,318</u>	<u>\$458,476,603</u>	<u>\$129,495,572</u>	<u>\$499,773,206</u>

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- (1) As of March 31, 2024, the balance corresponds mainly to bonuses \$41,889,946; vacation and vacation bonus \$16,001,300; Likewise, the Company makes periodic contributions by law for severance pay and comprehensive social security: health, professional risks and pensions, to the respective private funds and Colpensiones that assume these obligations in their entirety. On the other hand, social security and parafiscal contributions amount to \$8,610,379 and severance payments and interest on severance payments \$23,494,192.
- (2) The variation for the current and non-current balances corresponds to the recognition of the actuarial (Gain)/loss of pensions and other benefits for (\$41,183,347), financial cost for \$9,154,615, contributions paid for (\$15,472,098), acquisitions \$986,503 and cost of current service \$211,161.

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

Retirement pensions.

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

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

The liability recognized in the condensed separate interim statement of financial position, with respect to defined benefit pension plans, is the present value of the defined benefit obligation as of the date of the condensed separate interim statement of financial position, together 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 calculated from the yield curve of the Public Debt Securities of the Government of Colombia (TES) denominated in value units. real (UVR) that have terms that approximate the terms of the pension obligation until maturity.

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

Other post-employment

obligations Pensioner benefits

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

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

Retroactive layoffs

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

Long term benefits

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

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

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

Financial assumptions:

Type of rate	As of March 31, 2024	As of December 31 2023
Discount Rate	8.09%	7.30%
Increase wage Rate (active staff)	8.66%	8.66%
increase pension Rate	7.58%	7.58%
Estimated Inflation	7.58%	7.58%
Estimated medical service	10.00%	10.00%

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

	Retired Staff		Active Staff		Others	Total Plan of defined benefits
	Pensions (to)	Benefits	Layoffs retroactive	Five-year periods		
Final Balance as of December 31, 2023	\$408,578,881	\$77,966,291	\$14,992,204	\$8,014,679	\$20,416,627	\$529,968,682
current service Cost	-	-	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
Contributions Paid	(4,932,395)	(1,527,340)	(1,039,270)	(540,856)	(7,432,237)	(15,472,098)
Acquisitions	-	-	-	-	986,503	986,503
Actuarial Losses and Profits that arise by changes in the financial assumptions	(39,066,581)	(1,870,047)	(246,719)	-	-	(41,183,347)

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Final Balance as of March 31, 2024	\$371,843,839	\$75,941,032	\$14,088,333	\$7,671,240	\$14,121,072	\$483,665,516
Final Balance as of December 31, 2022	\$297,785,281	\$66,476,365	\$10,210,370	\$9,372,106	\$13,911,377	\$397,755,499
Current Service Cost	-	-	348,744	312,305	92,807	753,856
Financial Cost	27,314,785	6,061,540	928,763	781,339	1,099,192	36,185,619
Contributions Paid	(17,425,459)	(5,396,691)	(3,326,677)	(2,858,522)	(8,182,824)	(37,190,173)
Acquisitions	-	-	-	-	10,715,470	10,715,470
Actuarial Losses and Profits that arise by changes in the financial assumptions	97,367,495	13,639,528	1,765,259	538,642	657,582	113,968,506
Actuarial Losses and Profits that arise by changes in the assumptions due to experience	3,536,779	(2,814,451)	5,065,745	(131,191)	2,123,023	7,779,905
Final Balance as of December 31, 2023	\$408,578,881	\$77,966,291	\$14,992,204	\$8,014,679	\$20,416,627	\$529,968,682

Collective labor agreement Collective

Convention – SINTRAELECOL

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

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

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Collective Convention - ASIEB 2016-2019

On June 1, 2016, the Collective Labor Agreement was signed with the ASIEB Trade Union Organization -EMGES.A.. This Collective Agreement applies to all engineering workers of the former Emgesa S.A. E.S.P. affiliated with the Union Association of Engineers at the Service of Energy Companies – ASIEB who do not benefit from another collective agreement. The validity of the Convention was established from June 1, 2016 to December 31, 2019.

Being within the legal term, the union presented the complaint against said Collective Convention and list of requests on December 30, 2019, which is why the direct settlement stage began on February 19, 2020.

However, once the negotiation meetings had been brought forward according to the agreed schedule, on September 16, 2020, the parties ended the direct settlement stage without agreement as the interests and needs of each one are different and as such their positions They are far away, which is why the convening of the respective Arbitration Court was requested before the Ministry of Labor, the body that must define the collective conflict with this union organization.

To date, the Arbitration Award has already been promulgated by the Arbitration Court. Against it, both Enel Colombia S.A. E.S.P. and the union filed the corresponding annulment appeal, which was admitted and is pending being sent to the Supreme Court of Justice – Labor Cassation Chamber for final resolution.

Regarding ASIEB-CODENS.A., the request document was presented by ASIEB to Enel Colombia S.A. E.S.P. on December 30, 2019, the direct settlement stage began in accordance with the terms of the law, a stage that ended without an agreement. any between the parties.

Taking into account the above, and considering the impossibility of moving forward with a strike because it is an essential public service, we proceeded to request the constitution of the Arbitration Court, which has already issued the corresponding arbitration award. Against it, both Enel Colombia S.A. E.S.P. and the union filed the corresponding annulment appeal, which was granted by the Court and is pending as of the date of being filed, distributed, admitted and resolved by the Supreme Court of Justice – Labor Cassation Chamber. , a decision with which the existing conflict between the parties will be put to an end.

Collective Negotiation - NETWORKS

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

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

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

Against it, the union filed an appeal for annulment, which was granted by the Court, sending the file to the Supreme Court of Justice – Labor Cassation Chamber, which in the ruling SL 4089 of 2022, returns the arbitration award to the Arbitration Court for a ruling, to which the Arbitration Court rules

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and on which the Trade Union Organization again files an appeal for annulment which goes up to the Supreme Court of Justice to be studied.

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

21. Deferred taxes, net

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

Below is a breakdown of the net deferred tax assets (liabilities) as of March 31, 2024:

	Opening balance as of December 31, 2023	Increase (Decrease) for deferred taxes in Profit or loss	Increase (Decrease) for Deferred Taxes in Other Comprehensive Income (Loss)	Closing balance as of March 31, 2024
Other provisions (1)	90,729,062	20,993,510	-	111,722,572
Defined contribution obligations	84,311,386	(1,594,435)	(12,235)	82,704,716
Forward and swap	14,670,914	(203,903)	4,912,979	19,379,990
Deferred tax assets	189,711,362	19,195,172	4,900,744	213,807,278
Excess of tax depreciation over book value (2)	(472,363,061)	(23,492,752)	-	(495,855,813)
CAM equity method	(82,084,198)	1,705,435	-	(80,378,763)
Other	(342,068)	6,578	-	(335,490)
Deferred tax liabilities	(554,789,327)	(21,780,739)	-	(576,570,066)
Deferred tax liabilities, net	(\$365,077,965)	(\$2,585,567)	\$4,900,744	(362,762,788)

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

	Opening balance as of December 31, 2023	Increase (Decrease) for deferred taxes in Profit or loss	Closing balance as of March 31, 2024
Provisions for work and services	\$ 13,330,220	\$14,298,689	\$ 27,628,909
Provision for labor obligations (a)	\$ 19,721,110	(\$382,844)	\$ 19,338,266
Other	\$ 7,428,857	\$7,399,756	\$ 14,828,613
Provision for uncollectible accounts(b)	\$ 45,148,290	\$ 565,010	\$ 45,713,300
Provision for decommissioning	\$ 4,027,794	\$ 185,690	\$ 4,213,484
Provision for Quality Compensation	\$ 1,072,791	(\$1,072,791)	(\$0)
	\$ 90,729,062	\$20,993,510	\$ 111,722,572

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

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

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

- The assets classified or belonging to the Quimbo project have special treatment: The assets in 2016 were depreciated in accordance with the useful life classified according to the type of asset in accordance with the regulations in force until said year, for the year 2017 despite that the reform (Law 1819 of 2016) established new rates for the

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depreciation, the assets that belong to Quimbo will continue to comply with the regulations since this project has legal stability.

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

Law 2151 of 2021 defined that starting in 2023 the rental rate will be 35%. The deferred tax as of March 31, 2024 is presented below:

	<u>2024 onwards</u>
	<u>Income</u>
Property, plant and equipment	(\$1,421,522,872)
Provisions and estimated liabilities	\$191,986,720
Financial instruments	\$ 77,191,686
Portfolio	\$ 131,302,567
Defined contribution obligations	\$ 232,217,262
Other	(\$22,778,820)
Subtotal	(\$811,603,457)
Rate	35%
Income tax	(\$284,061,210)
Occasional gains	\$ 11,181,233
Rate	15%
Tax	\$ 1,677,185
Total deferred tax liabilities	(\$282,384,025)
Equity Method	\$ 388,457,880
Deferred Tax Liabilities	(\$80,378,763)
Total deferred tax liabilities	(\$362,762,788)

22. Capital

Assets

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

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

Shareholder composition as of March 31, 2024 and December 31, 2023:

	<u>Ordinary shares</u>	
	<u>(%)</u>	<u>Number of</u>
	<u>Stake</u>	<u>Actions</u>
Enel Américas S.A.	57.34%	85,394,808
Grupo Energía Bogotá S. A. E.S.P.	42.52%	63,311,437
Other minority shareholders	0.14%	207,673
	100.00%	148,913,918

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As of March 31, 2024 and December 2023, the Company has 244 reacquired own shares, arising from the merger process carried out in 2022.

Distribution of Approved

Dividends in 2024

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

Approved in 2023

The General Assembly of Shareholders on March 28, 2023, approved the distribution of profits and payment of dividends charged to the net income of 2022 for \$2,738,253,682, paid in full during the year 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 depreciation deferred (Art. 130 ET) (1)	282,901,905	351,339,260
Statutory reserve	178,127	178,127
	\$1,783,197,947	\$1,851,635,302

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

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

23. Revenue from ordinary activities and other operating income.

	Three month period from 1 January to 31 March, 2024	Three month period from 1 January to 31 March, 2023
Sale of Energy	\$ 2,750,402,403	\$ 2,498,551,591
Energy Generation, and Commercialization, Wholesale, Non-regulated and Stock Market Clients (1)	1,528,834,464	1,502,375,269
Energy Distribution and Commercialization, Regulated Market Clients (2)	1,182,398,987	960,971,588
Public Lighting Service Supply (3)	39,168,952	35,204,734
Energy Transportation (4)	834,904,016	765,941,729
Business and Government Services (5)	110,927,851	121,984,800
Leases	45,547,191	73,197,077
Gas Sales	17,223,820	18,550,009
Certificates sales	118,101	87,018
Sale of demineralized water	-	52
Income from ordinary activities	\$ 3,759,123,382	\$ 3,478,312,276
Others Income	22,485,169	35,601,086
Total income of activities ordinary and others income of operation	\$ 3,781,608,551	\$ 3,513,913,362

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- (1) As of March 31, 2024, wholesale market energy sales amount to 2,917 Gwh, unregulated market to 1,207 Gwh and energy exchange to 703 Gwh. Mainly due to an increase in contract prices and higher IPP and CPI.

The income corresponding to energy delivered and not billed for generation and marketing to customers in the wholesale market and unregulated market as of March 31, 2024 corresponds to \$458,556,321.

The income corresponding to delivered and unbilled energy from generation and trading on the stock exchange as of March 31, 2024 corresponds to \$35,208,727.

- (2) As of March 31, 2024, energy sales in the regulated market amount to 2,334 Gwh, which correspond to residential customers 1,347 Gwh, commercial customers 626 Gwh, industrial customers 279 Gwh and official customers 82 Gwh.

The income corresponding to energy delivered and not billed for distribution and marketing to clients in the regulated market as of March 31, 2024 corresponds to \$429,465,803.

Below are the rate increases per component received during 2024:

	Prom Rate Applied to 2023	Average Rate Applied to March 2024	Variation
GM	337.82	373.15	10.5%
Tm	48.90	53.65	9.7%
Pr	66.27	71.44	7.8%
d	217.82	221.86	1.9%
RM	17.88	8.86	-50.5%
CV	69.57	105.37	51.5%
Cu	758.26	834.33	10.03%

Tariff Option Provision

During 2020, the Company chose to apply the regulatory mechanism of tariff option in accordance with CREG Resolution 122 of June 18, 2020, by which the reconsideration appeal filed by Codensa S.A. E.S.P. against CREG Resolution 189 of 2019 is resolved, in which the necessary variables were approved to calculate the income and charges associated with the electricity distribution activity for the marketing market. Given the retroactive adjustment of Resolution CREG036/19 and the retroactive adjustment associated with service quality incentives, an increase in the distribution charge occurs during the months following the approval of charges. As of April 2022, the Company is applying the rate option mechanism. As of March 31, 2024, the account receivable for rate options is \$288,412,867.

As of March 31, 2024, a provision is presented for income from recognized losses, affected by the adjustment factor AJ, which is part of the Generation "G" component of the final electricity sale rate, generating an increase in the stock market price, exceeding the maximum reference that gave rise to the duty to recognize said provision in compliance with CREG Resolution 119 of 2007. As of March 31, 2024, the AJ provision is for \$116,644,738.

- (3) As of March 31, 2024, public lighting customers amount to 63 Gwh, mainly due to the consumption of the Capital District 38 Gwh and other municipalities 25 Gwh.

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- (4) As of March 31, 2024, it corresponds mainly to the billing for the service of use of the Company's electric energy infrastructure by other energy marketers, in local distribution systems for \$829,152,371 and regional transmission systems for \$5,751,645; The variation is mainly due to an increase in contract prices and higher IPP and CPI and an increase in demand.
- (5) As of March 31, 2024, it corresponds to income from business and government services, from other service provisions for \$59,312,549 and value-added services for \$51,615,302; The decrease is mainly due to lower assistance in the provision of electricity and lower sales in meters.

Income disaggregation from contracts with clients

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

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

		Three-month period from January 1 to March 31, 2024	Three-month period from January 1 to March 31, 2023
Energy Sales	Over time	\$ 2,750,402,403	\$ 2,498,551,591
Energy Transportation	Over time	834,904,016	765,941,729
Business and Government Services	Over time / At a point in time	110,927,851	121,984,800
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	118,101	87,018
Sale of demineralized water	At a point in time	-	52
Total revenue from ordinary activities		\$ 3,759,123,382	\$ 3,478,312,276
Other operating income		22,485,169	35,601,086
Total revenue from ordinary activities and other operating income		\$ 3,781,608,551	\$ 3,513,913,362

Contractual assets and liabilities.

Contractual assets.

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

Contractual liabilities.

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

Below are the contract liabilities by category:

	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

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\$	177,436,493	\$	167,446,318
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Satisfaction of performance obligations.

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

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

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

– **Gas sale.**

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

– **Business and government services.**

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

– **Other income.**

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

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

Significant judgments in the application of the standard

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

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

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

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24. Supplies 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)	\$ 1,387,573,211	\$ 1,143,266,695
Energy transportation costs (2)	360,568,562	345,103,185
Other variable supplies and services	83,897,120	86,550,838
Business-related taxes	76,751,555	83,228,979
Fuel consumption	66,894,687	28,148,472
Purchase of gas	13,218,845	18,995,235
	\$ 1,988,903,980	\$ 1,705,293,404

- (1) As of March 31, 2024, energy purchases amount to 4,027 Gwh; of which purchases destined for the regulated market through contracts amount to 2,603 Gwh and purchases on the stock exchange for 1,424 Gwh; Additionally, there are no purchases destined for the unregulated market.

There is an increase in the average price on the energy market that amounts to \$171.23/Kwh, March 2024 average rate of \$587.78 and March 2023 average rate of \$416.55.

- (2) As of March 31, 2024, it is mainly composed of the costs of the right of use in the national transmission energy systems for \$216,282,522 and regional transmission for \$135,945,616; There is an increase due to contract prices and higher IPP and CPI.

25. Financial expenses

	Period of three months of the 1 st January to the 31 of March from 2024	Period of three months of the 1 st January to the 31 of March from 2023
Financial obligations (1)	\$ 285,445,190	\$ 215,276,605
Other financial costs (2)	18,820,900	15,514,299
Tax on financial movements (3)	18,240,977	11,984,969
Obligation for post-employment benefits (4)	9,178,291	9,525,625
Leasing financial expenses (5)	6,936,547	6,159,791
Late payment interest taxes (6)	1,103,327	623,867
Expenses for settlement and valuation of derivatives (7)	272,875	4,420,314
Financial expenses	339,998,107	263,505,470
Capitalized financial expense	(26,856,429)	(2,982,926)
Financial expenses, net	\$ 313,141,678	\$ 260,522,544

- (1) The variation corresponds mainly to the increase in financial obligations contracted with Banco de Bogotá S.A., Davivienda S.A., and Bancolombia S.A., as well as the maturity of bond B15-09 in February 2024.

The interest on financial obligations as of March 31, 2024 is detailed below:

Operation	2024	2023
National and abroad Credits	\$228,447,323	\$114,994,023
Issued Bonds	56,997,867	100,282,582
Total spent of financial obligations	\$285,445,190	\$215,276,605

- (2) The variation corresponds to the financial update of environmental liabilities (Quimbo I, II, Car, Bogotá River, Santa Catalina, Jawalain, San Martin, La Loma, Fundación and El Paso) for (\$1,415,051), commissions and interest for the constitution of bank guarantees

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for the execution of renewable projects for (\$152,204), financing for the purchase of energy from CAM sanction interest for \$434,069, financial update of PCB'S+ TF provisions, and NPV legal processes for \$657,423, debt transaction costs for \$347,749, NPV energy agreements for \$1,252,472, among others for \$131,742.

- (3) The variation corresponds mainly to the increase in the amortization of financial debt and the increase in payments to suppliers.
- (4) It corresponds mainly to the decrease in the TES fixed rate in UVR, which as of March 31, 2024 and 2023 corresponded to 8.09% and 8.37%, respectively, for the calculation, generating a variation in the financial cost of pensions and severance pay for \$2,718. .793, financial cost of benefits for (\$556,782) and financial update of pension liabilities for (\$2,509,345).
- (5) As of March 31, 2024, the variation in financial expense due to Leasing interest corresponds mainly to interest on renewable contracts for \$463,440 and Terrapuerto S.A. for \$207,202.
- (6) The variation corresponds to the update of the interest on the tax provision for \$320,664, correction of 2023 self-withholding for \$120,654, property tax interest for \$35,339 and municipal tax interest for \$2,803.
- (7) The variation corresponds to the losses generated by the expiration of trading financial derivative contracts and CFH (Cash Flow Hedge) to hedge variations in the exchange rates of the renewable projects in execution, Cosenit and Frontera. The variation was impacted by the value of the exchange rate in (USD) used in the negotiation of forwards as of March 31, 2024 (\$3,842.30), versus March 2023 (4,627.27).

26. Result on sale of assets, net

	Three month period of January 1 to March 31 2024	Three month period of January 1 to March 31 2023
Asset Sale Result	\$ (1,330,100)	\$ (884,118)
	\$ (1,330,100)	\$ (884,118)

As of March 31, 2024, the Company presents a net effect on the result from the sale and disposal of assets for (\$1,330,100), corresponding to:

1. Disposals with a loss effect of (\$1,538,470) distributed as follows:

- Distribution Transformers for (\$928,043).
- Claims from January to March (\$563,093).
- Generation Plants (\$47,334)

(2) Decreases with effect on profit for \$208,370 which are due to:

- Local Electrical Substation (SE) Property for Sale \$208,370.

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27. Contingencies

a. Canoe lift station agreement

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

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

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

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

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 the detailed engineering of the different specialties (geotechnics, structural, hydraulic, electrical, mechanical and control) with 100% progress.
- Progress in execution of preliminary works of 89%.
- Construction of the pumping well with 100% progress and supply and assembly of electromechanical equipment 90%.
- Construction of the screening pit with 97% progress and supply and assembly of electromechanical equipment 64%.
- Progress in the construction of related structures such as substation and electrical and control building of 86%.

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- The partial assembly of electromechanical equipment in the pumping well and the equipment in the control building and electrical substation continues.
- The connection contract has already been signed between the Company and the EAAB for the operation of the Rio 115 kV Substation that feeds the Canoas Lift Station.
- The modified schedule for termination of the contract was approved, which includes the completion of the assembly of electromechanical equipment, testing and commissioning of the Canoas Lift Station. The following are the relevant milestones:
 - ✓ Energization of the Substation and Lifting 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. Litigation and Arbitration

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

A. Litigations classified as eventual or possible:

The main litigation that the Company has as of March 31, 2024 as possible are:

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

Start date: 2014.

Claim: \$337,000,000.

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

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

Current status and procedural situation: On May 6, 2015, a conciliation hearing was held, which was declared unsuccessful.

On September 8, 2017, the firm agreed to the plaintiff's request to include in the group of initial plaintiffs 4 legal representatives of the co-properties (Office Class Building, Minicentro Shopping Center, Santa Ana II Building and Beatriz Building), which They join the group not as direct plaintiffs, but as a group affected by the facts that constitute the alleged violation, which would make them favor the claims of the lawsuit, in the event that the ruling is favorable to them.

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On August 2, 2019, the process leaves the office, setting the date of October 24, 2019 to carry out the testimonies requested by the parties and carry out the expert opinion that was requested ex officio.

On August 21, 2019, the Company was required to submit other documentation. This order is challenged because a detailed list of the users who, without being part of the lawsuit, are owners of the voltage level assets are being requested; Likewise, the Company transfers the expert opinion decreed ex officio by the Court and files a new one, to dispute all the points that are unfavorable for the Company.

As of December 16, 2021, all the evidence was conducted in 3 hearings, the plaintiff's attorney presented two appeals against the 2 contradiction opinions presented by the Company. Transfer was made to claim conclusion for 5 days; However, the Public Ministry, through Attorney Karime Chavez Niño, requested the suspension of that term, so that an appeal that the plaintiff presented out of time could be taken into account, which is why the Company presented the respective opposition.

As of March 28, 2022, the Administrative Court of Cundinamarca resolved in favor of the Company the appeals presented by the attorney of the plaintiff, regarding the nullity of the expert opinions presented by the Company, to dispute the opinions issued. during the process.

On March 24, 2022, the plaintiff and the Company, as well as the Public Ministry, present closing arguments.

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

As of March 31, 2024, the Company is waiting for the first instance ruling to be issued.

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

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

Start date: 2009.

Claim: \$15,000,000.

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

Current status and procedural situation: Since February 2019, the logistics of sending notifications to the counterclaim defendants began, who are all co-owners of the properties that make up the co-ownership.

Shipments began to be made on Friday, March 29, 2019, through successive shipments until the almost 800 shipments that must be made were completed. However, on April 22, 2019, the Judge decided to decree the tacit withdrawal of the membership claim (in counterclaim) that the Company had filed. The above, to the extent that it was not possible to comply with the requirement given by the office, consisting of notifying the passive end in full within the 30 days that had been granted for this, in accordance with the provisions of article 317 of the CGP.

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

A protection action was filed on December 11, 2021 when it was understood that this procedural burden is impossible to comply with and violates the Company's right to defense, a protection that was also unfavorable for the Company.

Recently, and in response to a decision of the Supreme Court of Justice, which indicated that in the processes where horizontal properties were sued, the procedural connection of all the co-owners was not required, the Company presented said decision to the 49th Civil Circuit Judge at in order to make an informal declaration of illegality of the Order that had declared the withdrawal of the Company due to the non-timely involvement of the 1,700 co-owners of the Antonio Nariño Urban Center. In response to the previous request, the Judge considered that, although it was correct to point out the new criterion adopted by the Supreme Court of Justice, it was also true that at the time the tacit withdrawal was declared, the jurisprudential criterion was different, and therefore the The order that declared the tacit withdrawal was not based on any illegality, therefore, the request to declare the intended illegality was denied.

As of June 30, 2023, the process continued its course against the vindication lawsuit filed by ASOCUAN.

The plaintiff filed an appeal against a procedural binding order issued by the Judge, where he ordered that the co-owners of the Horizontal Property be linked so that the litigation could be integrated.

On July 18, 2023, the Court resolved the appeal that the plaintiff had filed against the decision that had ordered the linking of the entire co-ownership within the litigation and in said Order the decision that had previously been adopted by the dispatch. Given the above, on July 25, 2023, the plaintiff attorney filed a new appeal for reconsideration and a complaint, so that the Court could establish whether the decision is susceptible to appeal.

As of March 31, 2024, the process continues against the vindication lawsuit filed by ASOCUAN. The plaintiff filed an appeal against a procedural binding order issued by the Judge, where he ordered that the co-owners of the Horizontal Property be linked so that the litigation could be integrated.

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

c. Public Lighting Litigation with the UAESP.

Start date: 2017.

Claim: \$113,082,000.

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

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Current status and procedural situation: The main facts of this litigation and the events that occurred are described below:

On April 20, 1997, an inter-administrative agreement was signed between the District and the GEB (Grupo Energía Bogotá S.A. E.S.P.) that guarantees the city the supply of energy for public lighting, an agreement that was transferred to the Group on October 23, 1997. In that same year, the CREG, through Resolution No. 99/97, modified the rate for home energy service, expressly excluding public lighting, to which the Company presented to the District for the years 1998 and 1999 invoices in which the Company made its own and unilateral calculation of the value of the energy it supplied. The District disputed the Company's rate, but canceled what it considered to be the fair price. On January 25, 2002, the parties established a methodology applicable for the future and determined to prepare a georeferenced inventory whose result is compared with the existing census, so that, in the event of differences, the costs and remuneration will be recalculated with respect to the periods that may arise. The georeferenced inventory (prepared between 2000 and 2003) resulted in a difference of 8,661 fewer luminaires than those that the Company charged the District, for which it is requested to carry out the reliquidation that includes default interest for the highest values paid between 1998 and 2004.

As a result of a popular action that took place in the Tenth Administrative Court of Bogotá, on November 9, 2009, a first instance ruling was issued in which the UAESP and the Company were ordered to, within a period of two months from the execution of the failure, carry out all the necessary steps to definitively establish the balances in favor or against, duly updated with the DTF (Sum Update Formula) plus interest. If an agreement is not reached, UAESP itself must carry out a settlement within two months to submit it for consideration to the Company, who can exercise the pertinent governmental resources and, in the event of non-payment, proceed to execute the sentence. The second instance ruling confirmed what was declared and is currently final, with no further appeals proceeding.

On June 1, 2017, Administrative Judge 10 of the Bogotá Circuit refused to consider the aforementioned agreement taking into account that it was not entered into within two months following the execution of the ruling of September 29, 2011, which expired on September 2. February 2012; ordering the UAESP to carry out the unilateral liquidation. However, taking into account that the Judge did not issue a ruling approving or rejecting the agreement, it continues to be enforceable between the parties.

On August 26, 2014, the UAESP and the Company signed an agreement in which they reached an agreed liquidation where the Company assumed 50% equivalent to \$14,432,754; Furthermore, the Company had to be authorized by the director of the UAESP and ratified by Administrative Judge No. 10 of Bogotá (who heard the process in the first instance).

On August 31, 2017, in compliance with what was ordered by the Administrative Judge, the UAESP issued resolution 412 of 2017 through which it carried out the reliquidation of the billing for the public lighting object of the process for an amount of \$141,016,977, as a result of the above, the Company filed an appeal for reconsideration.

On December 29, 2017, the Company was notified of resolution 730 of 2017 issued on December 18 by the UAESP through which it resolved the appeal for reconsideration presented by the Company, confirming the contested decision and reconsidered the calculation of the reliquidation notified in August based on the update of the DTF in accordance with what was ordered by the Judge in the ruling of September 2009, in that order the new claim of the UAESP amounts to \$113,082,893.

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On January 25, 2018, the UAESP required the Company, faced with this situation, the Company offered the UAESP the payment of the amount it considers fair of \$14,432,754, which as of February 28 and in accordance with the agreed update amounted to \$23,633,336, a sum that could be crossed with three invoices for public lighting that the UAESP cancels as of that date. Given the silence of the UAESP, a request for a working group was filed on March 16, 2018 to reach an agreement given that the UAESP began persuasive collection. However, on March 22, 2018, the UAESP communicated the decision to issue a payment order against the Company for the sums of money contained in the Resolution.

On March 22, 2018, the UAESP reported that a payment order had been issued against the Company as coercive collection had begun. Once the coercive collection was answered and the Company's exceptions were resolved negatively, the UAESP was informed of the admission of the claim for nullity and restoration of the right by the Administrative Court of Cundinamarca, to which the UAESP by order dated September 6, it proceeded to suspend the coercive collection process.

Given the impossibility of reaching an agreement with the UAESP regarding the amounts of the administrative acts, Resolutions No. 412 of August 2, 2017 and 730 of December 18, 2017; On July 25, 2018, the Company proceeded to file the claim for Nullity and Restoration of the Right before the Administrative Court of Cundinamarca. This lawsuit was admitted on August 21, 2018.

On September 28, 2018, the Company paid the UAESP the sum of \$24,471,044, which corresponds to the amount that was agreed upon in the agreement signed by the parties in 2014, updated with a rate equal to the DTF since the date the difference occurred to the actual date the payment is made. The remaining value of the unilateral reliquidation constitutes the subject of the lawsuit against the UAESP.

On August 21, 2019, the Administrative Court of Cundinamarca ruled on the process, denying the claims of the lawsuit, detracting from the agreement signed in 2014 as it was considered untimely.

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

The appeal was admitted before the Council of State and given the congestion that the administration of justice currently has, the Company considers that it will be able to have a ruling no earlier than five years.

For its part, within the framework of the coercive collection process, a surety bond was presented under the terms of art. 837-1 of the Tax Statute, in order to prevent the materialization of seizure orders against the Company.

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The contingency is classified as possible or eventual, given that the Court's statements are controversial in our favor before the Council of State, and in light of the ruling against the Company, the percentage does not exceed 50%.

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

As of March 31, 2024, the process continues to be dispatched for a second instance ruling.

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

Start date: 2015.

Intended: Undetermined.

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

Current status and procedural situation: On February 13, 2015, the Company was notified of the admission of the action and the precautionary measure and on February 18, 2015, an appeal for reconsideration and subsidy of appeal was filed before the Contentious Administrative Court of Huila against the order that granted the precautionary measure. This appeal was denied, which led to the filing of a tutela action.

On January 8, 2016, the Company was notified of the protection ruling issued by the Third Criminal Judge of the specialized Circuit of Neiva, through which he authorized Enel Colombia S.A. E.S.P. to immediately generate energy as a temporary measure until the Contentious Administrative Court of Huila decides on the substance of whether or not to lift the precautionary measure decreed.

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

- a) Design a decontamination project that guarantees that the water from the reservoir does not affect the water resource or generate adverse effects on underwater fauna and flora.
- b) The Ministry of Environment and Sustainable Development and the Company will jointly design a project for the decontamination and treatment of water resources, to mitigate and control the adverse effect of coliforms on the riverside population, and will articulate it with the different municipalities located upstream of the reservoir. , whose wastewater is discharged directly or indirectly into the Magdalena River (San Agustín, Isnos, Pitalito, Palestine, Saladoblanco, Oporapa, La Argentina, Elías, Tarqui, Altamira, Guadalupe, Suaza, El Pital, El Agrado, Garzón, Paicol and Gigante).
- c) Urge the ANLA to corroborate whether the concessionaire built the interceptors and wastewater systems in the municipalities of the area of influence, and according to the results obtained, adopt the decisions that legally correspond to it.

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d) Urge the Ministry of the Environment to design, lead and formulate a hydrosanitary protection and recovery policy for the upper, middle and lower Magdalena.

e) Order that the oxygenation system that was installed in compliance with the precaution operates permanently, subject to the protocols and guidelines issued by the National Environmental License Authority. Likewise, the Company will continue to monitor water quality (under the terms and conditions determined by the aforementioned environmental authority); which must be carried out by a laboratory accredited by IDEAM.

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

As of March 31, 2024, the Company is waiting for the transfer to be issued to file in the second instance.

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

Start date: 2012.

Claim: \$33,000,000.

Object of the trial: A Group Action has been filed by 1,140 inhabitants of the municipality of Garzón based on the fact that, as a consequence of the construction of the PHEQ, their income from artisanal or business activities has been reduced by an average of 30% without, When preparing the "socioeconomic census" of the project, this would have been taken into account. The Company rejects these claims based on the fact that: (1) The socioeconomic census met all the methodological criteria, giving space and time for all interested parties to have the opportunity to register in it; (2) The plaintiffs are non-residents and for this type of person, compensation is only provided for those whose income comes mainly from their activity in the Area of Direct Influence of the PHEQ; (3) Compensation should not go beyond the "first link" of the production chain and be based on the income status indicators of each affected person.

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

The plaintiffs requested an expert opinion to evaluate the damage of each of the 1,170 plaintiffs and the public entities that the Court has commissioned to carry out the expert opinion have refused.

On August 19, 2019, an expert opinion was presented by a professional association, regarding which clarification and supplementation was requested. On September 6, the Court required the experts to clarify and complement their work.

The Court, by order of November 28, 2019, ordered the experts to complement the opinion within twenty (20) business days.

On December 31, 2022, upon the Company's request that the evidence be declared withdrawn due to the silence of the experts, the Court required the experts to present the complement of the opinion decreed, consequently, on December 19 September 2022 the opinion was presented.

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The experts provided the complement of the opinion on March 2, 2023, we were waiting for the transfer of said work to be issued to speak out and insist on the objection that had already been initially presented.

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

As of March 31, 2024, the process is pending pending the Court's ordering of the aforementioned clarification.

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

Start date: 2014.

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

Object of the trial: The Regional Autonomous Corporation of Alto Magdalena - CAM (environmental authority with jurisdiction over the El Quimbo Project) settled in 2014 the forest exploitation fee supposedly originated in the construction of the Project. The fee is paid for the provision of an environmental service and is calculated at a rate of \$100 (indexed 25% annually since 1982) for cubic meters of wood with commercial value ("usable"). The Company considers that the indexation of cubic meters should be done by the CPI and not by 25% annually, considering that the standard on which the CAM is based (ie Inderena Agreement 048 of 1982) is not applicable. The Council of State in fact temporarily suspended this rule. Additionally, the CAM has accepted that it has not provided environmental services and it has been demonstrated that the wood had no economic value.

Current status and procedural situation:As of March 31, 2024, the litigation is pending a first instance ruling in the Administrative Court of Huila.

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

Start date: 2019.

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

Object of the trial: The Regional Autonomous Corporation of Alto Magdalena - CAM (environmental authority with jurisdiction over the El Quimbo Project) settled again in 2019 the forest exploitation fee supposedly originated in the construction of the Project. The fee is paid for the provision of an environmental service and is calculated at a rate of \$100 (indexed 25% annually since 1982) for cubic meters of wood with commercial value ("usable"). The Company considers that the indexation of cubic meters should be done by the CPI and not by 25% annually, considering that the standard on which the CAM is based (ie Inderena Agreement 048 of 1982) is not applicable. The Council of State in fact temporarily suspended this rule. Additionally, the CAM has accepted that it has not provided environmental services and it has been demonstrated that the wood had no economic value. Additionally, by Law it is prohibited to pay the same tax twice, remembering that in 2014 the CAM had also paid that amount.

Current status and procedural situation:As of March 31, 2024, the litigation is pending a first instance ruling before the Administrative Court of Huila.

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

Start date: 2019.

Claim: \$18,011,579 (fee and interest).

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

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

As of March 31, 2024, there is no first instance ruling in any of the litigation.

i. Nullity and restoration against VAT settlements in 2016.

Start date: 2020

Claim: \$4,559,842 (higher tax, penalty and interest).

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

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

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

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

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

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As of March 31, 2024, there is no first instance ruling in any of the litigation.

j. Alfonso Jimenez Cuesta and others.

Start date: 2010. Claim:

\$150,000,000.

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

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

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

k. María Isabel Delgadillo and others.

Start date: 2012.

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

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

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

On January 18, 2022, the order of evidence was decreed, after the accumulation of processes with the same cause ordered by the Administrative Court of Cundinamarca.

On September 3, 2023, a notification is sent to the plaintiff and the Norco Company, so that in 3 days they can provide the questionnaires that the experts must answer. Likewise, experts are instructed that they must provide expert opinions within a period of no more than 3 months.

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On October 23, 2023, the Company submitted a request for the questionnaires presented by the plaintiff to the experts to be declared out of time, but said request was rejected by the Firm on October 24, 2023.

As of March 31, 2024, there are no additional movements.

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

Start date: 2017.

Claim: \$24,673,189.

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

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

As of March 31, 2024, there are no additional movements.

m. Consalt International.

Start date: 2022.

Claim: \$14,234,784.

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

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

Once the main claim and the counterclaim were answered, the hearing to set the arbitrators' fees was subsequently held on January 18, 2024, which did not take place, because Consalt International has submitted an amendment to its claim, and therefore Transfers will be supplied again so that the Company can respond.

The demand was answered on March 19, 2024 and on April 10, 2024, fees were set for \$696,036; currently managing the corresponding procedures for payment.

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

Start date: 2017

Claim: \$20,349,602.

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

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

On June 20, 2023, a hearing of evidence was held, evidence related to the process was incorporated (DIAN – RUIAF), 27 interrogations of plaintiffs were heard, and considering that the evidence ordered could not be carried out in its entirety, the hearing was suspended. audience.

The evidence hearing was held on January 17, 2024, however, the purpose of the hearing was not exhausted.

As of March 31, 2024, an evidentiary hearing was set for June 6, 2024.

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

Start date: 2017.

Claim: \$15,831,622.

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

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

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

As of March 31, 2024, an evidentiary hearing is scheduled for August 12, 13, and 14, 2024.

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

Start date: 2017.

Claim: \$33,716,614.

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

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

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

As of March 31, 2024, there are no additional movements.

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q. Direct reparation action promoted by Yina Paola Amaya and Others 132.

Start date: 2017.

Claim: \$20,706,897.

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

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

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

As of March 31, 2024, there are no additional movements.

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

Start date: 2017.

Claim: \$25,036,414.

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

Current status and procedural situation: First instance ruling favorable to the Company / running deadline for appeal by the plaintiffs.

On July 10, 2023, final arguments were presented and entered into the office 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 counterparty appealed and the appeal was granted.

As of March 31, 2024, the second instance ruling is awaited.

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

Start date: 2017.

Claim: \$16,857,708.

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

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

Once the evidence was provided, on November 11, 2021, final arguments were presented and entered into the office 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 is granted, on September 12, 2022, the appeal is admitted.

As of March 31, 2024, the process continues to be dispatched for a second instance ruling.

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

Start date: 2017.

Claim: \$38,117,538.

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

Current status and procedural situation: In evidentiary stage.

On August 22, 2023, an evidentiary hearing was held, leaving the interrogation of the plaintiffs and testimonial evidence from Enel Colombia S.A. E.S.P. to be heard, it was suspended and the date for the continuation was set for January 23 and 24, 2024. Upon arrival of the date The tests were carried out and it is expected that the Judge will set new dates to carry out the missing tests. As of March 31, 2024, it continues in the evidentiary stage.

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

Start date: 2014.

Claim: \$50,000,000.

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

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

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Once the evidentiary stage was completed, on 01/17/2020 we were notified of the first instance ruling favorable to Enel Colombia S.A. E.S.P. issued by the administrative court of Huila. The court's argument is that it was not possible to demonstrate that the cause of the deterioration of the bridge was a consequence of the activity carried out by Enel S.A. E.S.P. for the construction of the project.

This ruling was appealed by the plaintiff on March 31, 2024 and has been pending for a second instance ruling since January 25, 2022.

v. Action for Nullity and Restoration of the Rights of Jesús Hernán Ramirez Almario and Others.

Start date: 2017.

Claim: \$23,979,939.

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

Current status and procedural situation: Initial Stage

On December 13, 2023, the initial hearing is set for May 23, 2024 at 8 am.

w. Action for Nullity and Restoration of the Rights of Lorena Amaya Betancorth et al.

Start date: 2021.

Claim: \$20,706,897.

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

Current status and procedural situation: The process is at the office for a 1st Instance ruling since January 1, 2022.

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

As of March 31, 2024, the process continues in dispatch.

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

Start date: 2023.

Claim: \$132,191,499.

Object of the trial: The plaintiff claims that he built three electrical circuits in 1998 located on Carrera 118 No. 128-34, to be delivered to Enel for the provision of the public energy service and that they have not been paid or recognized by the company. Company, therefore it is failing to

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comply with CREG Resolution 070/2008 that refers to remuneration for the use of assets, therefore requesting payment of consequential damages and lost profits.

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

As of March 31, 2024, initial hearings are expected.

y. José Edgar Bejarano Group Action.

Start date: 2004

Claim: \$32,000,000.

Object of the trial: Enel Colombia S.A. E.S.P. and AES Chivor & Cía. ScaESP, as responsible for the damages caused to the plaintiffs, due to the overflowing of the natural channel of the Upía River, caused by floods during the last two (2) years and especially from May 13, 14 and 15, 2002, as a consequence of the irregular and unplanned discharge of the Chivor and Guavio dams owned by the defendant companies.

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

As of March 31, 2024, the process has been pending the second instance ruling since December 18, 2023.

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

Start date: 2023.

Claim: \$24,547,162.

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

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

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As of March 31, 2024, the process is still in the evidentiary stage.

28. Sanctions

In the period from December 31, 2023 to March 31, 2024, the Company has the following sanctions in progress:

Environmental sanctions

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

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

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

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

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

This litigation seeks the annulment of the sanction and is classified as remote 10%. It is highlighted that the sanction is currently in the payment process.

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

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

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

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

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

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

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

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

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

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

Background:

Through Resolution No. 1589 of June 29, 2022, the Regional Autonomous Corporation of Alto Magdalena, declared the Company and Mr. Ruben Dario Mosquera Sierra responsible for the charges formulated in order No. 081 dated August 29, 2019, related with the improper forestry use of certain tree individuals, consequently, as a result of the above, a fine amounting to \$540,470 was imposed on the Company.

On June 27, 2023, the claim for Nullity and Restoration of the Right was filed against the Regional Autonomous Corporation of Alto Magdalena – CAM, before the Administrative Courts of Neiva – Huila; The claim was admitted and answered by the CAM on September 28, 2023. The initial hearing was held on November 21 and concluding arguments were presented on December 5, 2023. The process is currently being processed for a ruling. first instance in the third administrative court of Neiva.

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

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

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

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

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

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

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

Background:

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

On April 10, 2024, the request for extrajudicial conciliation was filed with the Attorney General's Office, to exhaust the procedural requirement, to subsequently present the claim for Nullity and Restoration of the Right before the environmental authority ANLA.

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

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

Background:

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

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

This litigation seeks the annulment of the sanction and is classified as

remote 10%. Sanctions for regulatory breaches:

a) On July 11, 2022, through Resolution No. SSPD 20222400660655 the Superintendency of Public Services resolved to sanction a fine worth COP \$700,000,000 for considering that the Company failed to comply with the measurement code with respect to the client Gran Tierra Energy Ltda. for accumulating three failures in the measurement system in a period of one year. An appeal for reconsideration was filed before the same SSPD against the sanction; This entity, through Resolution No. SSPD 20232400403065 of July 21, 2023, resolved to confirm the sanction against the Company, and was not correctly notified of this decision, therefore, a protection action was filed with

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filed 11001310302720230043800, which had a ruling by the 27th civil circuit court of Bogotá on August 15, 2023 granting the requested protection. However, this decision was revoked on November 28, 2023 by the Superior Court of Bogotá.
The fine was paid on October 25, 2023.

On January 11, 2024, a claim for annulment and reinstatement was filed against this sanction. To date there are no more movements.

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

b) On July 19, 2022, through Resolution No. SSPD 20222400666425, the Superintendency of Public Services resolved to impose a fine of COP \$242,459, considering that during the month of May 2020, the Company failed to comply with regulations on measuring consumption. and billed 53,339 users for electric energy service based on estimated consumption without having proven that this did not occur as a consequence of their action or omission. An appeal for reconsideration was filed against the sanction before the same SSPD. In response, the entity, through Resolution No SSPD 20232400436065 of August 3, 2023, resolved to modify the sanction imposed, leaving a payable value of COP \$237,422.

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

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

29. Energy derivatives market

Generation

In May 2018, the Board of Directors approved the change in the Company's corporate purpose, in order to be able to carry out operations in the derivatives markets for purposes other than the coverage of the contracting portfolio. As of March 31, 2024, there are current energy futures sales and purchase contracts for 52.2 GWh, with a purpose other than the coverage of the contracting portfolio.

In turn, so far this year as of March 31, 2024, 2.88 GWh were settled, which were not considered within the hedging strategy.

Futures operations with Trading are backed by guarantees which as of March 31, 2024 amount to \$2,846,322 in cash and \$1,069,781 in TES, which are available to the Company, but as part of its Trading operation, they must be held as minimum amounts such as cash and cash equivalents.

Distribution

In accordance with CREG Resolution 56233 101 020 of 2022, which defines the transfer of contract prices resulting from the mechanism proposed by Derivex, the Company, trying to mitigate the risk of exposure to the stock market of its regulated market, participated in this energy derivatives mechanism. since the first auction organized by the promoter on October 19 aimed at serving the regulated market. In the first auction of the mechanism, a reference price was set that allowed it to close an operation in the month of December 2022 of 4 contracts for the period between May and August 2023. As of March 31, 2024, there are no contracts. in force under this mechanism.

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As of March 31, 2024, the Trading valuation for the Company closes as follows:

	Operation	MTM	No. Operations
Generation Business		188,806	33
Total		\$188,806	33

30. Information on fair values.

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

Below are the financial assets and liabilities that present a variation between the book value and the fair value, as of March 31, 2024:

	Book value	Fair value
Financial Assets (1)		
Trade accounts and other accounts receivable, net	\$2,428,420,625	\$2,432,840,272
Total financial of assets	\$2,428,420,625	\$2,432,840,272
Financial Passives (2)		
Issued Bonds	\$2,389,480,592	2,428,362,149
Banking Loans	6,519,473,583	7,453,773,329
Lasing Obligations	227,033,447	182,761,926
Total Liabilities	\$9,135,987,622	\$10,064,897,404
Non-financial Assets (3)		
Carbon credits	\$23,507,127	\$78,330,801
Total of non-financial assets	\$23,507,127	\$78,330,801

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

	Book value	Fair value
Financial Assets (1)		
Trade accounts and other accounts receivable, net	\$2,449,099,302	\$2,452,256,657
Total financial of assets	\$2,449,099,302	\$2,452,256,657
Financial Passives (2)		
Issued Bonds	\$6,635,299,682	\$7,473,076,071
Banking Loans	2,450,471,339	2,514,682,617
Lasing Obligations	221,210,897	214,981,945
Total Liabilities	\$9,306,981,918	\$10,202,740,633
Non-financial Assets (3)		
Carbon credits	\$23,573,288	\$78,330,801
Total of non-financial assets	\$23,573,288	\$78,330,801

- (1) The Company evaluates accounts receivable and other long-term accounts receivable, classifying them under level 2 of the hierarchy, taking into account that they are observable in similar markets. For this measurement, the basis of parameters such as the lowest interest rates in the market for products with characteristics similar to the March 2024 cut-off, risk factors of each country in particular, the solvency of the client and the risk characteristics of the

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company are used. Financed portfolio. Based on this evaluation, provisions are recorded to account for expected losses on these accounts receivable.

- (2) Financial obligations and leases are classified within level 2 of the hierarchy since they can be negotiated or traded in active markets at market prices on the measurement date. Fair value is estimated by discounting future cash flows using rates available for debt with similar terms, credit risk and maturities.

The Company uses the discount rates of the zero coupon curve according to the maturities of each issue.

The fair values of cash and cash equivalents and trade accounts payable approximate their carrying amounts, largely due to the short-term maturities of these instruments.

As of March 31, 2024, the Company does not present in its condensed interim statement of financial position, financial assets or liabilities measured at fair value.

- (3) As of March 31, 2024, CO carbon credits have been recognized₂, whose fair value is \$78,330,801 correspond to 2,691,628 certificates issued in November 2020 for the reduction of CO emissions₂ for the years 2015 – 2018 for \$18,755,788, 1,396,818 certificates issued in March 2021 for reduction of CO emissions₂ of the years 2019 and 2020 by \$19,415,770, 1,167,444 certificates issued in February 2022 for reduction of CO₂ emissions for \$16,485,062 and 1,133,764, certificates issued in September 2023 for reduction of CO₂ emissions for \$23,674,181 from the Quimbo, Guavio Menor, Dario Valencia Samper, Salto II Tequendama; Likewise, sales of CO₂ certificates have been made with an impact on inventory for (\$54,823,674). (See Note 9)

31. Categories of financial assets and liabilities

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

Financial Assets	As of March 31, 2024		As of December 31, 2023	
	Current	Non-Current	Current	Non-Current
Amortized Cost				
Trade accounts receivable and other accounts receivable	\$2,381,894,871	\$46,525,754	\$2,394,965,018	\$54,134,284
Cash and cash equivalents	1,083,413,681	-	1,437,701,171	-
Accounts receivable from related parties	19,740,152	-	14,054,079	-
Other financial assets	14,739,603	-	13,431,972	-
Total Financial Assets at Amortized Cost	\$3,499,788,307	\$46,525,754	\$3,860,152,240	\$54,134,284
Fair value with changes in Results				
Other Financial assets	1,788,348	134,716	3,693,337	198,656
Total Financial Assets at Fair Value with changes in Results	\$ 1,788,348	\$ 134,716	\$ 3,693,337	\$ 198,656
Fair Value with changes in OCI				
Others financial assets	1,673,969	26,998,506	2,294,698	30,057,440
Total Assets Financial to Worth Reasonable with changes in OCI	\$ 1,673,969	\$26,998,506	\$ 2,294,698	\$30,057,440
Financial liabilities				
Amortized Cost				
Other financial liabilities	\$1,400,064,197	\$7,735,923,425	\$2,097,418,166	\$7,209,563,752
Trade accounts and other accounts payable	2,134,879,359	-	2,756,987,272	-
Accounts payable to related entities	1,898,076,998	27,434,497	118,805,908	23,696,248

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Total Financial Liabilities at Amortized Cost	\$5,433,020,554	\$7,763,357,922	\$4,973,211,346	\$7,233,260,000
Fair Value with changes in OCI				
Other financial liabilities	\$87,301,037	\$ -	\$76,927,698	1,256,036
Total Financial Liabilities at Fair Value with changes in OCI	\$87,301,037	\$ -	\$76,927,698	\$1,256,036

32. Operating segments

The Company has been organized internally by operating segments, which have been defined based on IFRS 8 Paragraph 9, which has as its starting point the segregation requested by the Company's decision-making bodies to review and evaluate business management; and on the other hand, the criteria established in paragraph 12 of IFRS 8, taking into consideration the aggregation of operating segments that have similar economic characteristics.

For each of the segments, the General Manager, the Management Committee and the Board of Directors of the Company review the internal reports periodically.

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

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

Additionally, these segments meet the quantitative thresholds for determining segments that must be reported as of March 31, 2024.

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

The financial information by segments is presented below:

Segment results for the period
January - March 2024

	Segments as of March 31, 2024			
	Generation	Distribution	Eliminations or settings	Total
Revenue from ordinary activities from external customers	\$1,546,176,385	\$2,212,946,997	\$ -	\$3,759,123,382
Revenue from ordinary activities from inter-segment transactions	157,843,860	60,573,346	(218,417,206)	-
Revenue from ordinary activities	\$1,704,020,245	\$2,273,520,343	\$(218,417,206)	\$3,759,123,382
Supplies and services	(900,826,861)	(1,306,494,325)	218,417,206	(1,988,903,980)
Depreciation and amortization	(74,433,358)	(147,079,648)	-	(221,513,006)
Personnel expenses	(48,661,952)	(78,079,284)	-	(126,741,236)
Other income (costs)	(35,458,464)	(60,221,259)	-	(95,679,723)
Income due to interests	8,361,788	45,078,676	-	53,440,464
Interest costs	(139,780,391)	(173,361,287)	-	(313,141,678)
Changes in exchange	(3,657,867)	(106,962)	-	(3,764,829)
Participation in the profit (loss) of investees with equity participation	54,020,416	(3,548,727)	-	50,471,689
Results of sale and disposal of assets	(47,344)	(1,282,756)	-	(1,330,100)
Other non-monetary items:	\$1,151,154	\$(17,568,145)	-	\$(16,416,991)
Losses due to impairment of financial assets	1,151,154	(17,568,145)	-	(16,416,991)
Profit before taxes	\$564,687,366	\$530,856,626	-	\$1,095,543,992
Income tax expense (income)	(147,065,338)	(192,209,576)	-	(339,274,914)
Net profit	\$417,622,028	\$338,647,050	-	\$756,269,078

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Results by segments for the January – March period of 2023

	Segments to the 31 of March 2023			Total
	Generation	Distribution	Eliminations or settings	
Revenue from ordinary activities from external customers	\$1,521,012,348	\$1,957,299,928	\$ -	\$3,478,312,276
Revenue from ordinary activities from inter-segment transactions	157,586,895	55,390,260	(212,977,155)	-
Revenue from ordinary activities	\$1,678,599,243	\$2,012,690,188	\$(212,977,155)	\$3,478,312,276
Supplies and services	(706,841,954)	(1,211,428,605)	212,977,155	(1,705,293,404)
Depreciation and amortization	(70,635,929)	(129,137,164)	-	(199,773,093)
Personnel expenses	(51,627,756)	(72,948,430)	-	(124,576,186)
Other income (costs)	(12,784,860)	(53,382,262)	-	(66,167,122)
Income due to interests	32,586	68,318,872	-	68,351,458
Interest costs	(118,337,316)	(142,185,228)	-	(260,522,544)
Changes in exchange	17,198,581	498,917	-	17,697,498
Participation in the profit (loss) of investees with equity participation	39,868,563	(7,309,809)	-	32,558,754
Results of sale and disposal of assets	(85,159)	(798,959)	-	(884,118)
Other non-monetary items:	\$(1,540,648)	\$(16,418,437)	-	\$(17,959,085)
Losses due to impairment of financial assets	(1,540,648)	(16,418,437)	-	(17,959,085)
Profit before taxes	\$773,845,351	\$447,899,083	-	\$1,221,744,434
Income tax expense (income)	(262,590,493)	(160,856,480)	-	(423,446,973)
Net profit	\$511,254,858	\$287,042,603	-	\$798,297,461

Financial position by segments as of March 31, 2024

	Segments As of March 31, 2024		
	Generation	Distribution	Total
Properties, Plant and equipment	\$11,018,688,546	\$7,722,392,355	\$18,741,080,901
Intangibles Assets	325,105,518	413,549,532	738,655,050
Accounts receivable	591,472,212	1,856,688,565	2,448,160,777
Investments in subsidiaries, joint ventures and associates	3,038,051,323	62,044,581	3,100,095,904
Other Assets	1,448,217,120	933,345,546	2,381,562,666
Total Operational Assets	\$16,421,534,719	\$10,988,020,579	\$27,409,555,298
Other financial liabilities	3,827,521,841	5,395,766,818	9,223,288,659
Accounts payable	1,623,505,309	2,436,885,545	4,060,390,854
Provisions	354,506,787	55,357,226	409,864,013
Other liabilities	817,161,477	783,234,513	1,600,395,990
Total Operational liabilities	\$6,622,695,414	\$8,671,244,102	\$15,293,939,516

Financial position by segments as of December 31, 2023

	Segments As of March 31, 2024		
	Generation	Distribution	Total
Properties, Plant and equipment	\$11,018,012,961	\$7,531,680,709	\$18,549,693,670
Intangibles Assets	340,179,413	446,870,619	787,050,032
Accounts receivable	560,804,447	1,902,348,933	2,463,153,380
Investments in subsidiaries, joint ventures and associates	2,969,341,774	65,994,422	3,035,336,196
Other Assets	1,542,558,728	1,158,407,292	2,700,966,020
Total Operational Assets	\$16,430,897,323	\$11,105,301,975	\$27,536,199,298
Other financial liabilities	3,978,550,159	5,406,615,493	9,385,165,652
Accounts payable	1,078,785,881	1,820,703,547	2,899,489,428
Provisions	371,764,278	49,321,035	421,085,313
Other liabilities	953,929,196	747,472,277	1,701,401,473
Total Operational liabilities	\$6,383,029,514	\$8,024,112,352	\$14,407,141,866

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33. Relevant issues

Authorization for construction and commissioning of Guayepo III Solar Park

On January 12, 2024, the Board of Directors of Enel Colombia S.A. E.S.P. authorized the construction and commissioning of the Guayepo III solar park, as well as the subscription and

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execution of all the documents and acts necessary for this purpose, including the acquisition of one hundred percent (100%) of the shares of the company Guayepo Solar III S.A.S. E.S.P.

Voluntary disposal process Route 40

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

La Loma Solar Park Entry into Commercial Operation

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

Reliability Charge Auction

The Company participated in the reliability charge auction for the period 2027-2028, with the portfolio of existing plants and with 6 new generation projects (Fundación, Guayepo III, Atlántico, Valledupar, Chinú, Sahagún). The result for the Company was the award of 12,157 GWh/year in firm energy obligations, for a term of up to 20 years, except in the case of the Foundation project, which, being under construction, will be 10 years.

News from Senior Management and Audit Committee

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

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

News from Directors and members of Senior Management

On March 21, 2024, the General Assembly of Shareholders in its ordinary session elected the following board of the Board of Directors:

Seat	Principal	Alternate
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

News from Directors and members of Senior Management

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

34. Subsequent events

Ordinary Bond Tranche

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

Approval of the Atlántico Photovoltaic solar project

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

Unfavorable ruling against popular action for construction of the Gama-Gachalá highway

On May 9, the Company was notified of the unfavorable second instance ruling issued on May 2 by the Administrative Court of Cundinamarca within the popular action process for the adaptation of the Gama-Gachalá road. The legal alternatives to continue in this process.

Currently the amount of the amount is undetermined, it will depend on what is technically indicated by the competent authority, the Institute of Infrastructure and Concessions of Cundinamarca (ICCU).

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

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

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

These measures have had some negative impacts on operating income for the month of April, without representing losses or risks to the financial viability of the Company. When starting the

rainy season and since these are temporary measures, no future impact is expected, so after the situation is overcome there is a sign of tranquility for the sector



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REPORT OF THE FISCAL REVIEWER ON THE REPORT IN eXTENSIBLE LANGUAGE BUSINESS REPORTING LANGUAGE (XBRL)

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

Introduction

I have reviewed the report in eXtensible Business Reporting Language (XBRL) as of March 31, 2024 of Enel Colombia S.A. E.S.P. (the Company), which incorporates the separate interim financial information, which includes:

- the separate statement of financial position as of March 31, 2024;
- the separate statement of income and the separate statement of other comprehensive income for the three-month period ended March 31, 2024;
- the separate statement of changes in equity for the three-month period ended March 31, 2024;
- the separate 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 the separate interim financial information in accordance with International Accounting Standard 34 (IAS 34) – Interim 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 separate interim financial information, based on my review.


Scope of the review

I have conducted my review in accordance with International Standard for Review Engagements 2410 "Review of Intermediate Financial Information carried out by the Independent Auditor of the Entity", included in the Information Assurance Standards accepted in Colombia. A review of interim financial information consists of making inquiries, primarily with those responsible for financial and accounting matters, and the application of analytical and other review procedures. The scope of a

review is substantially less than that of an audit carried out in accordance with International Auditing Standards accepted in Colombia and, consequently, it does not allow me to obtain assurance of having known all the significant matters that could have been identified in an audit. Therefore, I do not express an audit opinion.

Conclusion

Based on my review, nothing has caught my attention that makes me assume that the report in eXtensible Business Reporting Language (XBRL), which incorporates the separate interim financial information of Enel Colombia S.A. E.S.P. 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.



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

May 14, 2024