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Independent Auditors' Report

To the Shareholders and Directors of
Enel Américas S.A.:

Opinion

We have audited the accompanying consolidated financial statements of Enel Américas S.A. and its Subsidiaries, which comprise the consolidated statements of financial position as of December 31, 2024 and 2023, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2024, 2023 and 2022 and the related notes to the consolidated financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Enel Américas S.A. and its Subsidiaries as of December 31, 2024 and 2023, and the results of their operations and their cash flows for the years ended December 31, 2024, 2023 and 2022 in accordance with IFRS Accounting Standards issued by the International Accounting Standards Board (IASB).

Basis for the opinion

We conducted our audits in accordance with Auditing Standards Generally Accepted in Chile. Our responsibilities under those standards are further described in paragraphs under section "Auditors' Responsibilities for the Audit of the Consolidated Financial Statements" of our report. In accordance with the ethical requirements relevant to our audits of the consolidated financial statements, we are required to be independent of Enel Américas S.A. and its Subsidiaries and to comply with other ethical responsibilities in accordance with such requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's responsibility for the consolidated financial statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with IFRS Accounting Standards, issued by the International Accounting Standards Board (IASB). This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, Management is responsible for assessing whether events or conditions exist, which, considered as a whole, may cast significant doubt as to Enel Américas S.A. and its Subsidiaries' ability to continue as a going concern for, at least, twelve months from the reporting period, without limiting to such period.



Auditors' responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high, but not absolute, level of assurance and, accordingly, does not guarantee that an audit performed in accordance with Generally Accepted Auditing Standards in Chile will always detect a material misstatement when it exists. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting a material misstatement due to error, as fraud may involve collusion, forgery, intentional omissions, concealment, misrepresentations or Management's override of controls. A material misstatement is considered material if, individually or in the aggregate, it could influence the judgment of a reasonable user of these consolidated financial statements.

As part of an audit conducted in accordance with Generally Accepted Auditing Standards in Chile, we:

- Exercise our professional judgment and maintain our professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks. Those procedures include an examination, on a test basis, of evidence supporting the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to an audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of Enel Américas S.A. and its Subsidiaries. Accordingly, we express no such opinion.
- We evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by Management, as well as the appropriateness of the overall presentation of the consolidated financial statements.
- We conclude whether, in our judgment, events or conditions exist that may cast significant doubt on Enel Américas S.A. and its Subsidiaries' ability to continue as a going concern for a reasonable period of time.

We are required to communicate to those charged with governance, among other matters, the planned timing and scope of the audit, and significant audit findings, including any significant deficiencies and material weaknesses in internal control that we identified during our audit.

A handwritten signature in blue ink, appearing to read 'Nolberto Pezzati', with a stylized flourish at the end.

Nolberto Pezzati

KPMG Ltda.

Santiago, February 28, 2025

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	In thousands	Description
US\$	ThUS\$	U.S. dollars
CLP	ThCh\$	Chilean pesos
EUR	Th€	Euro
ARS	ThARS	Argentine pesos
BRL	ThBRL	Brazilian Reals
COP	ThCOP	Colombian pesos
PEN	ThPEN	Peruvian soles
UF		"Unidades de Fomento" – A Chilean inflation-indexed, Chilean peso-denominated monetary unit that is set daily in advance based on the previous month's inflation rate.
UTM		"Unidad Tributaria Mensual" – Chilean inflation-indexed monthly tax unit used to define fines, among other purposes.
UTA		"Unidad Tributaria Annual" – Chilean inflation-indexed annual tax unit. One UTA equals 12 UTM.

ENEL AMÉRICAS S.A. AND SUBSIDIARIES

Consolidated Statements of Financial Position As of December 31, 2024 and 2023

In thousands of U.S. dollars - ThUS\$

ASSETS	Note	12-31-2024	12-31-2023
CURRENT ASSETS			
Cash and cash equivalents	6	3,076,085	1,500,184
Other current financial assets	7	264,968	154,679
Other current non-financial assets	8	417,147	753,276
Trade and other receivables, current	9	2,675,966	3,033,039
Current accounts receivable from related parties	10	14,975	17,343
Inventories	11	445,175	497,890
Current tax assets	12	279,039	142,986
Total current assets other than assets or groups of assets for disposal		7,173,355	6,099,397
Non-current assets or disposal groups held for sale	5	245,996	4,220,062
Non-current assets or disposal groups held for sale		245,996	4,220,062
TOTAL CURRENT ASSETS	<i>[Subtotal]</i>	7,419,351	10,319,459
NON-CURRENT ASSETS			
Other non-current financial assets	7	4,589,145	5,085,227
Other non-current financial assets	8	1,637,312	1,863,282
Trade and other non-current receivables	9	216,447	424,900
Non-current accounts receivable from related parties	10	3	3
Investments accounted for using the equity method	13	13,515	16,575
Intangible assets other than goodwill	14	2,935,296	3,868,827
Goodwill	15	1,088,045	1,367,918
Property, plant and equipment	16	12,703,521	12,811,169
Investment property		6,224	7,621
Right-of-use assets	17	206,273	185,672
Deferred tax assets	18	669,205	904,027
TOTAL NON-CURRENT ASSETS	<i>[Subtotal]</i>	24,064,986	26,535,221
TOTAL ASSETS		31,484,337	36,854,680

Consolidated Statements of Financial Position (continued)
As of December 31, 2024 and 2023

In thousands of U.S. dollars - ThUS\$

LIABILITIES AND EQUITY	Note	12-31-2024	12-31-2023
CURRENT LIABILITIES			
Other current financial liabilities	19	974,392	1,706,373
Current lease liabilities	20	31,610	26,143
Trade and other payables, current	23	3,694,693	3,685,645
Current accounts payable to related parties	10	1,265,725	1,839,784
Other current provisions	24	157,478	166,597
Current tax liabilities	12	689,197	139,940
Other current non-financial liabilities	8	188,445	220,068
Total current liabilities other than liabilities or groups of liabilities		7,001,540	7,784,550
Non-current liabilities or groups of assets for disposal classified as held for sale	5	113,436	1,942,870
Total non-current liabilities or groups of assets for disposal classified		113,436	1,942,870
TOTAL CURRENT LIABILITIES	<i>[Subtotal]</i>	7,114,976	9,727,420
NON-CURRENT LIABILITIES			
Other non-current financial liabilities	19	4,182,308	5,039,173
Non-current lease liabilities	20	183,246	169,862
Trade payables, non-current	23	1,291,587	1,648,541
Non-current accounts payable to related parties	10	51,277	313,063
Other long-term provisions	24	601,544	639,022
Deferred tax liabilities	18	754,129	600,518
Non-current provisions for employee benefits	25	867,140	1,600,122
Other non-current non-financial liabilities	8	31,098	96,164
TOTAL NON-CURRENT LIABILITIES	<i>[Subtotal]</i>	7,962,329	10,106,465
TOTAL LIABILITIES		15,077,305	19,833,885
EQUITY			
Share and paid-in capital	26.1.1	15,799,227	15,799,227
Retained earnings		8,084,630	6,200,229
Other reserves	26.5	(9,753,664)	(7,494,819)
Equity attributable to shareholders of Enel Américas	<i>[Subtotal]</i>	14,130,193	14,504,637
Non-controlling interests	26.6	2,276,839	2,516,158
TOTAL EQUITY		16,407,032	17,020,795
TOTAL LIABILITIES AND EQUITY		31,484,337	36,854,680

ENEL AMÉRICAS S.A. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income, by Nature For the years ended December 31, 2024 and 2023

In thousands of U.S. dollars - ThUS\$

	Note	2024	2023	2022
STATEMENTS OF PROFIT (LOSS)				
Revenue	27	12,615,912	11,768,430	12,040,111
Other operating income	27	1,287,910	1,119,609	2,147,092
Revenues and other operating income	[Subtotal]	13,903,822	12,888,039	14,187,203
Raw materials and consumables used	28	(8,547,180)	(7,671,711)	(8,369,738)
Contribution Margin	[Subtotal]	5,356,642	5,216,328	5,817,465
Other work performed by the entity and capitalized		168,211	166,243	222,839
Employee benefit expense	29	(690,071)	(639,215)	(727,797)
Depreciation and amortization expense	30	(1,130,599)	(949,161)	(982,733)
Impairment (loss) reversal recognized in profit or loss	30	(114,713)	(155,622)	(1,260,639)
Impairment (loss) impairment gain and reversal of impairment loss	30	(288,724)	(256,513)	(286,301)
Other expenses, by nature	31	(1,099,297)	(994,781)	(1,143,349)
Operating income	[Subtotal]	2,201,449	2,387,279	1,639,485
Other gains (losses)	32	5,124	(194,790)	(337,436)
Financial income	33	451,616	475,475	498,918
Financial costs	33	(1,587,843)	(1,635,259)	(1,506,385)
Share of profit (loss) of associates and joint ventures accounted for using the equity method	13	(1,957)	(428)	169
Foreign currency exchange differences	33	(87,125)	84,993	23,714
Gains or losses from indexed assets and liabilities	33	331,125	333,192	336,796
Profit (loss) before taxes	[Subtotal]	1,312,389	1,450,462	655,261
Income tax expense	18	(343,611)	(672,901)	(691,710)
Profit (loss) from continuing operations		968,778	777,561	(36,449)
Profit (loss) from discontinued operations	5.1	1,892,706	394,957	339,548
PROFIT (LOSS)	[Subtotal]	2,861,484	1,172,518	303,099
Profit (loss) attributable to:				
Profit (loss) attributable to owners of the parent		2,589,133	864,269	(44,145)
Profit (loss) attributable to non-controlling interests	26.6	272,351	308,249	347,244
PROFIT (LOSS)		2,861,484	1,172,518	303,099
Earnings per share				
Earnings (losses) per basic share from continuing operations	US\$ / share	0.00686	0.00534	(0.00305)
Earnings (losses) per basic share from discontinued operations	US\$ / share	0.01727	0.00272	0.00263
Earnings (losses) per basic share	US\$ / share	0.02413	0.00806	(0.00041)
Weighted average number of outstanding shares	Thousands	107,279,890	107,279,890	107,279,890
Diluted earnings per share				
Diluted earnings (losses) per share from continuing operations	US\$ / share	0.00686	0.00534	(0.00305)
Diluted earnings (losses) per share from discontinued operations	US\$ / share	0.01727	0.00272	0.00263
Diluted earnings (losses) per share	US\$ / share	0.02413	0.00806	(0.00041)
Weighted average number of outstanding shares	Thousands	107,279,890	107,279,890	107,279,890

ENEL AMÉRICAS S.A. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income, by Nature (continued)

For the years ended December 31, 2024 and 2023

In thousands of U.S. dollars - ThUS\$

STATEMENTS OF COMPREHENSIVE INCOME	Note	2024	2023	2022
Gains (losses)		2,861,484	1,172,518	303,099
Profit (loss) from defined benefit plans	25	125,504	(194,239)	(16,747)
Other comprehensive income that will not be reclassified subsequently to profit or loss	[Subtotal]	125,504	(194,239)	(16,747)
Components of other comprehensive income that will be reclassified subsequently to profit or loss, before taxes				
Gains (losses) from foreign currency translation differences	2.9	(3,366,773)	446,980	(409,980)
Losses from measuring financial assets at fair value through other comprehensive income		6,975	(9,308)	(903)
Share of other comprehensive income from associates and joint ventures accounted for using the equity method		115	(389)	(346)
Gains (losses) from cash flow hedges		93,984	(32,074)	30,293
Adjustments from reclassification of cash flow hedges, transferred to profit or loss		4,041	(32,519)	(64,519)
Other comprehensive income that will be reclassified subsequently to profit or loss	[Subtotal]	(3,261,658)	372,690	(445,455)
Total components of other comprehensive income (loss) before taxes	[Subtotal]	(3,136,154)	178,451	(462,202)
Income tax related to components of other comprehensive income that will not be reclassified subsequently to profit or loss				
Income tax related to defined benefit plans		(42,919)	65,402	2,787
Income tax related to components of other comprehensive income that will not be reclassified subsequently to profit or loss	[Subtotal]	(42,919)	65,402	2,787
Income tax related to cash flow hedges		(10,644)	18,122	(7,593)
Income tax related to financial assets at fair value through other comprehensive income		-	-	12
Income tax related to components of other comprehensive income that will be reclassified subsequently to profit or loss	[Subtotal]	(10,644)	18,122	(7,581)
Total Other Comprehensive Income (Loss)		(3,189,717)	261,975	(466,996)
TOTAL OTHER COMPREHENSIVE INCOME (LOSS)		(328,233)	1,434,493	(163,897)
Comprehensive income (loss) attributable to:				
Owners of Enel Américas		(346,721)	1,161,375	(228,040)
Non-controlling interests		15,590	273,118	64,143
TOTAL COMPREHENSIVE INCOME (LOSS)		(331,131)	1,434,493	(163,897)



ENEL AMÉRICAS S.A. AND SUBSIDIARIES

Consolidated Statement of Changes in Equity

For the years ended December 31, 2024 and 2023

In thousands of U.S. dollars - THUS\$

Consolidated Statement of Changes in Equity	Share and paid-in capital (1)	Treasury Shares	Changes in Other Reserves							Total Other Reserves (3)	Retained Earnings	Equity Attributable to Owners of Enel Américas	Non-controlling interests (4)	Total Equity
			Reserve for Exchange Differences in Translation (2)	Reserves for Cash Flow Hedges	Reserve for Gains and Losses for Defined Benefit Plans	Reserve for Gains and Losses on Remeasuring Financial Asset at Fair Value through Other Comprehensive Income	Amounts recognized in other comprehensive income and accumulated in equity related to non-current assets or asset groups held for sale	Other Comprehensive Income	Other Miscellaneous Reserves					
Opening balance at 01-01-2022	15,799,499	(272)	(5,261,672)	12,108	-	(697)	59,796	(5,190,465)	(3,544,796)	(8,735,261)	5,768,691	12,832,657	2,197,436	15,030,093
Changes in equity														
Comprehensive income:														
Profit (loss)	-	-	-	-	-	-	-	-	-	-	(44,145)	(44,145)	347,244	303,099
Other comprehensive income (loss)	-	-	(150,439)	(77,953)	(9,229)	(669)	54,395	(183,895)	-	(183,895)	-	(183,895)	(283,101)	(466,996)
Comprehensive income	-	-	-	-	-	-	-	-	-	-	-	(228,040)	64,143	(163,897)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	(489,011)	(489,011)
Increase (decrease) due to other changes	-	-	607,690	815	9,229	-	(298,066)	319,668	42,094	361,762	(9,229)	352,533	717,400	1,069,933
Total changes in equity	-	-	457,251	(77,138)	-	(669)	(243,671)	135,773	42,094	177,867	(53,374)	124,493	292,532	417,025
Ending balance at 12-31-2022	15,799,499	(272)	(4,804,421)	(65,030)	-	(1,366)	(183,875)	(5,054,692)	(3,502,702)	(8,557,394)	5,715,317	12,957,150	2,489,968	15,447,118
Opening balance at 01-01-2023	15,799,499	(272)	(4,804,421)	(65,030)	-	(1,366)	(183,875)	(5,054,692)	(3,502,702)	(8,557,394)	5,715,317	12,957,150	2,489,968	15,447,118
Changes in equity														
Comprehensive income:														
Profit (loss)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other comprehensive income (loss)	-	-	454,093	(19,771)	(120,076)	(6,105)	(11,035)	297,106	-	297,106	-	864,269	308,249	1,172,518
Comprehensive income	-	-	-	-	-	-	-	-	-	-	-	864,269	(35,131)	261,975
Dividends	-	-	-	-	-	-	-	-	-	-	-	1,161,375	273,118	1,434,493
Increase (decrease) due to other changes	-	-	(211,563)	-	120,076	-	491,320	399,833	365,636	765,469	(120,076)	645,393	95,691	741,084
Increase (decrease) due to treasury share transactions	(272)	272	-	-	-	-	-	-	-	-	-	-	-	-
Total changes in equity	(272)	272	242,530	(19,771)	-	(6,105)	480,285	696,939	365,636	1,062,575	484,912	1,547,487	26,190	1,573,677
Ending balance at 12-31-2023	15,799,227	-	(4,561,891)	(84,801)	-	(7,471)	296,410	(4,357,753)	(3,137,066)	(7,494,819)	6,200,229	14,504,637	2,516,158	17,020,795
Opening balance at 01-01-2024	15,799,227	-	(4,561,891)	(84,801)	-	(7,471)	296,410	(4,357,753)	(3,137,066)	(7,494,819)	6,200,229	14,504,637	2,516,158	17,020,795
Changes in equity														
Comprehensive income:														
Profit (loss)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other comprehensive income (loss)	-	-	(3,049,921)	79,949	72,008	4,583	(42,473)	(2,935,854)	-	(2,935,854)	-	(2,935,854)	(256,761)	(3,192,615)
Comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	15,590	(331,131)
Dividends	-	-	-	-	-	-	-	-	-	-	-	(776,740)	(204,475)	(981,215)
Increase (decrease) due to other changes	-	-	360,022	-	(72,008)	-	(257,179)	30,835	646,174	677,009	72,008	749,017	(50,434)	698,583
Total changes in equity	-	-	(2,689,899)	79,949	-	4,583	(299,652)	(2,905,019)	646,174	(2,258,845)	1,884,401	(374,444)	(239,319)	(613,763)
Ending balance at 12-31-2024	15,799,227	-	(7,251,790)	(4,852)	-	(2,888)	(3,242)	(7,262,772)	(2,490,892)	(9,753,664)	8,084,630	14,130,193	2,276,839	16,407,032

(1) See Note 26.1

(2) See Note 26.2

(3) See Note 26.5

(4) See Note 26.6

ENEL AMÉRICAS S.A. AND SUBSIDIARIES

Consolidated Statements of Cash Flows, Direct Method For the years ended December 31, 2024 and 2023

In thousands of U.S. dollars - ThUS\$

	2024	2023	2022
Cash flows from (used in) operating activities			
Types of collection from operating activities			
Collections from the sale of goods and services	17,019,140	18,279,675	19,515,060
Collections from royalties, payments, commissions, and other revenue	49,555	44,064	44,798
Collections from leasing and subsequent sale of such assets	-	-	5,062
Other collections from operating activities	797,280	847,259	754,768
Payments to suppliers for goods and services	(9,284,875)	(11,018,241)	(10,026,617)
Payments to and on behalf of employees	(1,134,841)	(911,850)	(900,848)
Other payments for operating activities	6.d (4,083,219)	(3,776,270)	(4,831,759)
Cash flows from (used in) operating activities			
Income taxes paid	(723,234)	(752,941)	(603,020)
Other cash inflows (outflows)	(201,920)	(173,113)	(138,897)
Net cash flows from operating activities	2,437,886	2,538,583	3,818,547
Cash flows from (used in) investing activities			
Cash flows from the gains of control of subsidiaries or other businesses	6.e 4,253,718	88,440	316,534
Other collections from the sale of equity or debt instruments of other entities	943,184	476,337	931,012
Other payments to acquire equity or debt instruments of other entities	(876,601)	(499,173)	(936,068)
Loans to related entities	(2,431)	(1,044)	(1,555)
Proceeds from the sale of properties, plant and equipment	7,909	186,630	-
Purchases of property, plant and equipment	(1,193,030)	(2,134,815)	(2,124,983)
Amounts from the sale of intangible assets	-	1,204	-
Purchases of intangible assets	(971,250)	(869,931)	(1,428,416)
Purchases of other long-term assets	-	(3,913)	(106,477)
Collections from reimbursement of advances and loans granted to others	5.9 -	1,421,585	-
Payments from future, forward, option and swap contracts	(11,305)	(126,365)	(70,931)
Collections from future, forward, option and swap contracts	52,947	19,100	111,872
Collections from related entities	5,784	1,042	45,636
Dividends received	69	127	541
Interest received	155,458	135,364	72,098
Other inflows (outflows) of cash, net	(7,970)	8,905	(3,038)
Net cash flows used in investing activities	2,356,482	(1,296,507)	(3,193,775)
Cash flows from (used in) financing activities			
Payments for other equity interests	-	(5,745)	(44,560)
Total proceeds from loans	6.f 1,240,541	2,479,842	2,355,735
Proceeds from long-term loans	697,525	1,022,788	1,495,037
Proceeds from short-term loans	543,016	1,457,054	860,698
Loans from related parties	6.f 1,167,741	818,291	949,115
Payment on borrowings	6.f (1,741,718)	(1,968,541)	(1,975,971)
Payment of lease liabilities	6.f (64,893)	(49,518)	(60,095)
Payment of loans to related parties	6.f (2,453,604)	(897,169)	(662,629)
Dividends paid	(458,003)	(360,585)	(665,372)
Interest paid	6.f (738,228)	(857,413)	(758,155)
Other cash inflows (outflows)	6.f 6,902	(33,315)	(1,691)
Net cash flows used in financing activities	(3,041,262)	(874,153)	(863,623)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,753,106	367,923	(238,851)
Effect of exchange rate changes on cash and cash equivalents			
Effect of exchange rate changes on cash and cash equivalents	(337,339)	133,087	8,117
Net increase (decrease) in cash and cash equivalents	1,415,767	501,010	(230,734)
Cash and cash equivalents at beginning of period	6 1,666,529	1,165,519	1,396,253
Cash and cash equivalents at end of period	6.c 3,082,296	1,666,529	1,165,519

ENEL AMÉRICAS S.A. AND SUBSIDIARIES

Notes to the Consolidated Financial Statements As of December 31, 2024

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ENEL AMÉRICAS S.A. AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS OF DECEMBER 31, 2024 (In thousands of U.S. dollars – ThUS\$)

1. General information

Enel Américas S.A. (hereinafter "Enel Américas", the "Company" or the "Parent Company") and its subsidiaries comprise the Enel Américas Group (hereinafter the "Group").

The Company is a publicly traded corporation with registered address and head office located at Roger de Flor 2725, Torre 2, Las Condes, Santiago de Chile. The Company is registered with the securities register of the Chilean Financial Market Commission, hereinafter "CMF", under number 0175, and its shares are registered and listed on the Santiago Stock Exchange and the Chilean Electronic Stock Exchange.

From 1993 through June 20, 2022, the Company was registered with the Securities and Exchange Commission of the United States of America (hereinafter "SEC"), and its shares were traded on the New York Stock Exchange ("NYSE"). On June 10, 2022, the American Depositary Shares issued by Enel Américas ceased to be traded on the NYSE, as requested by the Company from the SEC.

On November 2, 2022, Enel Américas filed SEC's Form 15F in order to voluntarily deregister from Section 12(g) of the U.S. Securities Exchange's Act of 1934, and its amendments (the "Exchange Act"), and terminate, inter alia, its disclosure obligations under Section 13(a) and Section 15(d) of the Exchange Act. Upon filing Form 15F was filed, the Company ceased its obligation to disclose an annual report on Form 20-F and essential events on Form 6-Ks. On January 31, 2023, subsequent to a 90-day period from the submission of Form 15F and having met all the regulatory requirements, the deregistration of Enel Américas from the SEC became effective.

The Company is a subsidiary of Enel S.p.A. (hereinafter "Enel"), an entity that holds interest of 82.3%.

The Company was initially incorporated in 1981 under the corporate name Compañía Chilena Metropolitana de Distribución Eléctrica S.A. Subsequently, on August 1, 1988 the Company became Enersis S.A., by means of an amendment to the articles of incorporation. Within the context of the reorganization process carried out by the Group, on March 1, 2016, the Company became Enersis Américas S.A. On December 1, 2016, the corporate name was changed from Enersis Américas S.A. to Enel Américas S.A. For tax purposes, the Company operates under Chilean tax identification number 94.271.000-3.

The Group recorded a staff of 15,484 employees as of December 31, 2024. On average, during the period 2024 the Group had 15,063 employees. For more information regarding the distribution of our employees, by category and geographic location, see Note 36.

The Company's corporate purpose consists of exploring for, developing, operating, generating, distributing, transmitting, transforming, and/or selling energy of any kind or form, whether in Chile or abroad, either directly or through other companies. It is also engaged in telecommunications activities, and it provides engineering consulting services in Chile and abroad. The Company's corporate purpose also includes investing in, and managing, its investments in subsidiaries and associates which generate, transmit, distribute, or sell electricity, or whose corporate purpose includes any of the following:

- (i) Energy of any kind or form,
- (ii) Supplying public services, or services whose main component is energy,
- (iii) Telecommunications and information technology services, and
- (iv) Internet-based intermediation business.

2. Basis of presentation of the consolidated financial statements

2.1 Accounting principles

The consolidated financial statements of Enel Américas as of December 31, 2024, approved by its Board of Directors at its meeting held on February 28, 2025, have been prepared in accordance with International Financial Reporting Standards (IFRS), as issued by the International Accounting Standards Board (IASB).

These consolidated financial statements present fairly the financial position of Enel Américas and its subsidiaries as of December 31, 2024 and 2023, and the results of operations, changes in equity and cash flows for the years ended December 31, 2024, 2023 and 2022, and the related notes.

These consolidated financial statements voluntarily present 2022 figures of the consolidated statement of comprehensive income, consolidated statement of cash flows, consolidated statement of changes in equity, and related notes.

These consolidated financial statements have been prepared undergoing concern assumptions on a historical cost basis except when, in accordance with IFRS, those assets and liabilities are measured at fair value.

2.2 New accounting pronouncements

- a) **The following accounting pronouncements have been adopted by the Group effective beginning on January 1, 2024**

Amendments and Improvements	Mandatory application for annual periods beginning on or after:
Amendments to IFRS 16: <i>Lease Liability in a Sale with a Leaseback</i>	January 1, 2024
Amendments to IAS 1: <i>Classification of Liabilities as Current or Non-Current and Long-term Debt with Covenants</i>	January 1, 2024
Amendments to IAS 7 and IFRS 7: <i>Supplier Financing Arrangements</i>	January 1, 2024

Amendments to IFRS 16: "Lease Liability in a Sale and Leaseback"

On September 22, 2022, the IASB issued amendments to IFRS 16 Leases, in order to clarify how a lessee-seller measures a leaseback operation after the transaction date in order to meet the requirements of IFRS 15 Revenue from Contracts with Customers, to be recorded as a sale.

These amendments apply to annual periods beginning on or after January 1, 2024. The amendments will be applied retrospectively to leaseback transactions performed after the initial application of IFRS 16.

The adoption of these amendments did not generate effects on the Group's consolidated financial statements at the initial application date.

Amendments to IAS 1 "Classification of Liabilities as Current and Non-Current" and "Non-Current Liabilities with Covenants".

On January 23, 2020, the IASB issued limited-scope amendments to IAS 1: Presentation of Financial Statements, in order to clarify how to classify debt and other liabilities as current or non-current. The amendments clarify that a liability is classified as non-current if the entity has, at the end of the reporting period, the substantial right to defer settlement of the liability during at least 12 months. The classification is not affected by the expectations of the entity or by events after the reporting date. The amendments include clarification of the classification requirements for debt that a company could settle by converting it to equity.

The amendments only affect the presentation of liabilities as current and non-current in the statement of financial position, not the amount and timing of their recognition, or the related disclosures. However, they could lead to companies reclassifying certain current liabilities to non-current and vice versa. This could affect compliance with covenants in the debt agreements of companies.

In addition, on October 31, 2022, the IASB issued new amendments to IAS 1, with the aim of improving the information that companies provide on long-term debt with covenants. The amendments also respond to comments from stakeholders on the classification of debt as current or non-current when applying the requirements issued in 2020.

The amendments are effective for annual periods beginning on or after January 1, 2024.

The adoption of these amendments did not generated effects on the Group's consolidated financial statements at the initial application date.

Amendments to IAS 7 and IFRS 7: "Supplier Finance Arrangements"

On May 25, 2023, the IASB issued amendments to the disclosure requirements of IAS 7 Statement of Cash Flows and IFRS 7 Financial Instruments – Disclosures, to improve the transparency of finance arrangements with suppliers (often referred to as reverse factoring arrangements) and their effects on liabilities, cash flows and exposure of the companies to liquidity risk.

The amendments supplement requirements already found in IFRS and require a that an entity discloses the terms and conditions of finance arrangements, quantitative information regarding liabilities involved in the arrangements, range of payment due dates and liquidity risk information.

These amendments are applicable to annual periods beginning on or after January 1, 2024.

The adoption of these amendments did not generate effects on the Group's consolidated financial statements at its initial application date.

b) Accounting pronouncements effective as of January 1, 2025 and thereafter

As of the date of issuance of these consolidated financial statements, the following accounting pronouncements had been issued by the IASB, but were not mandatory:

Standards, Amendments, and Improvements	Mandatory application for annual periods beginning on:
Amendments to IAS 21: <i>Lack of Exchangeability</i>	January 1, 2025
Amendments to IFRS 9 and IFRS 7: <i>Classification and Measurement of Financial Instruments</i>	January 1, 2026
Annual Improvements to IFRS Accounting Standards (Volume 11): <ul style="list-style-type: none"> • <i>IFRS 1 First-time Adoption of International Financial Reporting Standards</i> • <i>IFRS 7 Financial Instruments: Disclosures</i> • <i>IFRS 9 Financial Instruments</i> • <i>IFRS 10 Consolidated Financial Statements</i> • <i>IAS 7 Statement of Cash flows</i> 	January 1, 2026
Amendments to IFRS 9 and IFRS 7: nature-dependent electricity contracts	January 1, 2026
IFRS 18: <i>Presentation and Disclosure in Financial Statements</i>	January 1, 2027
IFRS 19: <i>Subsidiaries without Public Accountability – Disclosures</i>	January 1, 2027

Amendments to IAS 21: "Lack of Exchangeability"

On August 15, 2023, the IASB issued amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates to respond to commentary from stakeholders and concerns on the diversity in practice when accounting for the lack of exchangeability between currencies.

These amendments establish criteria that will allow entities to apply a consistent approach to assess whether one currency is exchangeable into another and, when it is not, determining the exchange rate to be used and the disclosures to be provided. The amendment establishes that a currency may be exchangeable into another at the measurement date when an entity can exchange that currency into another currency within a timeframe that includes a normal administrative delay and through an exchange market or mechanism in which an exchange transaction creates enforceable rights or obligations.

These amendments are effective for annual periods beginning on or after January 1, 2025. Early adoption is permitted.

Management evaluated the estimated impact of this amendment, concluding that its adoption will not generate effects on the Group's consolidated financial statements at its date of initial application.

Amendments to IFRS 9 and IFRS 7 "Classification and Measurement of Financial Instruments"

On May 30, 2024, the IASB issued limited scope amendments to the requirements for the classification and measurement of financial instruments in IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: Disclosures. These amendments are a response to the comments of the "Post-implementation review" of the 2022 Accounting Standards and clarify the requirements in areas where the stakeholders have expressed concerns or where new issues have arisen from the issuance of IFRS 9.

These amendments address the following issues:

- settlement of financial liabilities through an electronic payment system; and
- classification of financial assets, including those with ESG (Environmental, Social and Governance) features.

The IASB also changed the disclosure requirements related to investments in equity instruments designated at fair value through other comprehensive income and added disclosure requirements for financial instruments with contingent features that are not directly related to the risks and basic costs of loans.

These amendments are applicable retrospectively for annual periods beginning on January 1, 2026 or after. Early adoption is permitted.

Management is assessing the potential impact of the application of these amendments on the Group's consolidated financial statements.

Annual Improvement to IFRS Accounting Standards (Volume 11)

On July 18, 2024, the IASB issued limited amendments to IFRS Accounting Standards and the accompanying guide as part of its regular Standards maintenance process. Annual improvements are limited to changes that clarify the wording of an Accounting Standard or correct relatively minor undesired consequences or conflicts between the requirements in Accounting Standards.

These amendments include clarifications, simplifications, corrections and changes destined to improve the consistency of the following Standards:

- IFRS 1 First-time Adoption of International Financial Reporting Standards
- IFRS 7 Financial Instruments: Disclosures
- IFRS 9 Financial Instruments
- IFRS 10 Consolidated Financial Statements
- IAS 7 Statement of Cash flows

These amendments are effective for annual periods beginning on or after January 1, 2026. Early adoption is permitted.

Management is evaluating the potential impact on the Group's consolidated financial statements of applying these improvements.

Amendments to IFRS 9 and IFRS 7 “Nature-dependent Electricity Contracts”

On December 18, 2024, the IASB issued amendments to IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: Disclosures. These amendments are intended to help companies better report financial effects of nature-dependent electricity contracts in their financial statements, which are often structured as power purchase agreements.

Nature-dependent electricity contracts help companies secure their electricity supply from sources, such as wind and solar power. The amount of electricity generated under these agreements can vary depending on uncontrollable factors, such as weather conditions. Current accounting requirements may not adequately reflect how these contracts affect a company's performance.

The amendments relate to own-use requirements and hedge accounting requirements, together with related disclosures.

These amendments are effective for annual periods beginning on or after January 1, 2026. Early adoption is permitted.

Management is assessing the potential impact of the application of these improvements on the Group's consolidated financial statements.

IFRS 18 “Presentation and Disclosure in Financial Statements”

On April 9, 2024, the IASB issued IFRS 18 Presentation and Disclosure in Financial Statements for the purpose of improving the transparency and comparability of information on the financial performance of companies, allowing better investing decisions. The new standard supersedes IAS 1 Presentation of Financial Statements.

IFRS 18 introduces three sets of new requirements to improve an entity's reporting of its financial performance and provide investors with a better basis to analyze and compare companies:

- Improves comparability of the statement of income. The Standard introduces three defined categories of revenue and expenses (operating, investing and financing) to improve the structure of the statement of income and requires the presentation of new defined subtotals, including operating profit. The improved structure and new subtotals will provide investors with a consistent starting point to analyze the performance of companies and facilitate comparison of between them.
- Greater transparency in the performance measures defined by management. The Standard requires that companies disclose explanations for specific measures related to the statement of income, referred to as “performance measures defined by management”. The new requirements will improve the transparency of the performance measures defined by management and will make them subject to audit.
- More useful grouping of information in the financial statements. The Standard established improved guidelines on how to organize information and whether to provide it in the primary financial statements or the notes.

The new standard is applicable for annual periods beginning on or after January 1, 2027. Early adoption is permitted.

Management is assessing the potential impact of the adoption of IFRS 18 on the Group's consolidated financial.

IFRS 19 "Subsidiaries without Public Accountability – Disclosures."

On May 9, 2024, the IASB issued IFRS 19 Subsidiaries without Public Accountability: Disclosures, whose objective is to allow eligible subsidiaries to opt for using IFRS Accounting Standards with reduced disclosures. The new Standard seeks to reduce the cost of preparation of the financial statements of subsidiaries, while maintaining the usefulness of the information for its users.

Subsidiaries are eligible to apply IFRS 19 if they have no public accountability and their Parent applies IFRS Accounting Standards in its consolidated financial statements. A subsidiary has no public accountability if it does not have shares or debt that is traded in a stock exchange and it does not act in a fiduciary capacity for the assets of a broad group of outsiders. Entities that choose to apply IFRS 19 must still apply the recognition, measurement and presentation requirements of other IFRS Accounting Standards.

An entity can opt to apply IFRS 19 for annual periods beginning on or after January 1, 2027. Early adoption is permitted.

Management has determined that IFRS 19 is not applicable to the Group's consolidated financial statements as Enel Américas does not meet the eligibility criteria.

2.3 Responsibility for the information, judgments and estimates provided

The Company's Board of Directors is responsible for the information contained in these consolidated financial statements and expressly states that all IFRS principles and standards have been fully implemented.

In preparing the consolidated financial statements, certain judgments and estimates made by the Group's management have been used to quantify some of the assets, liabilities, revenue, expenses and commitments recognized.

The information included in the consolidated financial statements is selected on the basis of a materiality analysis performed in accordance with the requirements of IAS 1 "Presentation of Financial Statements" and IFRS Practice Statement No. 2 "Making judgments about materiality", and based on investor expectations.

The most significant areas where material judgment has been required are as follows:

- In a service concession agreement, determination of whether a grantor controls or regulates what services the operator must provide, to whom and at what price, are critical factors for the application of IFRIC 12 "Service Concession Arrangements" (See Note 3.d.1).
- The identification of Cash Generating Units (CGU) for impairment testing (See Note 3.e).
- The hierarchy of information used to measure assets and liabilities at fair value (See Note 3.h).
- The determination of the Group's functional currency (See Note 2.8).
- Application of the revenue recognition model in accordance with IFRS 15 (See Note 3.q).

Accounting estimates basically refer to:

- The valuations performed to determine the existence of impairment losses in non-financial assets and goodwill (See Note 3.e).
- The assumptions used to calculate the actuarial liabilities and obligations with employees, such as discount rates, mortality tables, salary increases, etc. (See Notes 3.m.1 and 25).
- The useful lives of property, plant and equipment and intangible assets (See Notes 3.a and 3.d).
- The assumptions used to calculate the fair value of financial instruments (See Notes 3.h and 22).
- The energy supplied to customer whose meters have not yet been read (See Note 3.q).
- Certain assumptions inherent in the electricity system affecting transactions with other companies, such as production, customer billings, energy consumption, that allow for estimation of electricity system settlements that occur on the corresponding final settlement dates, but that are pending as of the date of issuance of the consolidated financial statements and could affect the balances of assets, liabilities, income and expenses recognized in the financial statements (see Appendix 3.2).
- The probability that uncertain or contingent liabilities will be incurred and their related amounts (See Note 3.m).
- Future disbursements for closure of facilities and restoration of land, as well as associated discount rates to be used (See Note 3.a).
- The tax results of the different Group subsidiaries that will be reported to the respective tax authorities in the future, and other estimates have been used as a basis for recording the different income tax related balances in these consolidated financial statements (See Note 3.p).
- The fair value of assets acquired, and liabilities assumed, and any pre-existing interest in an entity acquired in a business combination.
- Determination of expected credit losses on financial assets (See Note 3.g.3).
- In the measurement of lease liabilities, determination of the lease term of contracts with renewal options, as well as the rates to be used to discount lease payments (See Note 3.1).

Management's estimates and use of judgment are based on the best information available on the date of issuance of these consolidated financial statements, and previous experience and other factors that are considered to be reasonable under the circumstances. Therefore, real results may differ from these estimates. Estimates and assumptions are reviewed periodically and the effects of any changes are reflected in income only if they involve that period. If the review involves both the current and future, the change is recognized in the period in which the review is conducted and in the related future periods.

2.4 Subsidiaries

Subsidiaries are defined as those entities controlled, directly or indirectly by Enel Américas. Control is exercised if and only if the following conditions are met: the Company has i) power over the subsidiary; ii) exposure, or rights to variable returns from these entities; and iii) the ability to use its power to influence the amount of these returns.

Enel Américas has power over its subsidiaries when it holds the majority of the substantive voting rights or, should that not be the case, when it has rights granting the practical ability to direct the entities' relevant activities, i.e., the activities that significantly affect the returns from the subsidiary.

The Group will reassess whether or not it controls a subsidiary if facts and circumstances indicate that there are changes to one or more of the control elements listed above.

Subsidiaries are consolidated as described in Note 2.7.

Appendix N° 1 to these Consolidated Financial Statements, entitled “Companies from the Enel Américas Group”, describes the Company’s relationships with each of its subsidiaries.

2.4.1. Changes in the scope of consolidation

2024

- i. Luz de Alagoinhas S.A. was incorporated on January 1, 2024. It is 80% owned by Enel X Brasil S.A., and is engaged in the development of lighting and signaling projects for public roads, ports and airports.
- ii. Luz de Maringá S.A. was incorporated on April 9, 2024. It is 80% owned by Enel X Brasil S.A., and is engaged in the development of lighting and signaling projects for public roads, ports and airports.
- iii. On May 9, 2024, the sale of Peruvian companies; i.e., Enel Generación Perú S.A., Chinango S.A., SL Energy S.A.C., Energética Monzón S.A.C., and Compañía Energética Veracruz S.A.C. to Niagara Energy S.A.C., a company controlled by the global investment fund Actis, was completed. On the same date, by virtue of the purchase agreement, control over these companies changed and they ceased to be direct subsidiaries of Enel Américas. For further detail see Note 5.1.
- iv. On May 24, 2024, Progreso Solar 20MW S.A. and Enel Renovable, S.R.L., were merged through absorption, the latter being the legal successor.
- v. On June 12, 2024, our subsidiary Enel Perú S.A.C. completed the sale of all of the shares issued by Enel Distribución Perú S.A.A. equivalent to approximately 83.15% of its share capital and by Enel X Perú S.A.C., equivalent to 100% of its share capital to the Chinese company Southern Power Grid International (HK) Co., Ltd.. On the same date, by virtue of the purchase agreement, control over these companies changed and they ceased to be direct subsidiaries of Enel Américas. For further detail see Note 5.1.
- vi. On August 1, 2024 Guayepo Solar III S.A.S ESP was incorporated. This company is 100% owned by our subsidiary Enel Colombia S.A. ESP, and is engaged in the development of renewable energy projects.
- vii. On August 1, 2024 the merger through absorption of Jaguito Solar 10MW, S.A. and Enel Renovable, S.R.L. was completed, the latter being the legal successor.

2023

- viii. Enel X Brasil S.A. has a 60% interest in Luz de Cataguases S.A., which was incorporated on February 8, 2023 for the purpose of developing lighting and signage projects for public roads, ports and airports.
- ix. The merger by absorption of Panamanian companies Generadora Solar Tolé SRL and Generadora Eólica Alto Pacora, S.R.L. with Enel Renovable S.R.L. (formerly Enel Solar) was completed on February 13, 2023, with the latter remaining as the legal successor company..
- x. On February 17, 2023, our subsidiary, Enel Argentina S.A. sold all of its 75.68% interest in Enel Costanera S.A. to Central Puerto S.A.. For further details, see Note 5.5.

- xi. The following interests were sold on April 13, 2023: (1) 57.14% interest held by Enel Américas in Inversora Dock Sud S.A.; (2) 41.25% interest held by Inversora Dock Sud in Central Dock Sud S.A.; and (3) 0.24% interest held by Enel Argentina in Central Dock Sud S.A. All these interests were acquired by the Argentinian company, YPF Energía Eléctrica S.A. For further details see Note 5.5.
- xii. On April 21, 2023, our subsidiary Enel Colombia S.A. sold 80% of its interest in Colombia ZE to AMPCI EBUS Colombia Holdings SAS. For further details see Note 5.4.
- xiii. On May 26, 2023, the following companies were incorporated: Usina Eólica Pedra Pintada E Ltda., Usina Eólica Pedra Pintada F Ltda. and Usina Eólica Pedra Pintada G Ltda., which are wholly owned by our subsidiary Enel Brasil S.A. The purpose of all these companies is to develop renewable energy projects.
- xiv. On May 29, 2023, Latamsolar Fotovoltaica Sahagun S.A.S. was incorporated and is wholly owned by our subsidiary Enel Colombia S.A.
- xv. On August 1, 2023, Peruvian companies Enel Green Power Perú S.A., Empresa de Generación Eléctrica Los Pinos S.A. and Empresa de Generación Eléctrica Marcona S.A.C. merged by absorption with Enel Generación Perú S.A., which is the legal successor company.
- xvi. On September 20, 2023, Enel X Mobilidade Urbana S.A. and Luz de Itanhaém S.A., were incorporated, with a 100% and 60% interest held respectively, by our subsidiary Enel X Brasil S.A..
- xvii. On October 19, 2023, our subsidiary, Enel Colombia S.A. ESP sold 100% of its interest in Transmisora de Energía Renovable S.A. to the Energía de Bogotá S.A. Group. For further details see Note 5.3.
- xviii. On October 1, 2023, Luz de Caxias do Sul S.A. and Enel X Demand Response S.A. were incorporated and are wholly owned by our subsidiary Enel X Brasil S.A.
- xix. On November 1, 2023, Luz de Ponta Grossa S.A. was incorporated, with an interest of 80% held by Enel X Brasil S.A.
- xx. On November 1, 2023, Enel Green Power Nova Olinda 12 S.A. was incorporated. It is wholly owned by our subsidiary Enel Brasil S.A.
- xxi. In Costa Rica, on November 13, 2023, Energía Global Operaciones S.R.L. merged by absorption with Globyte S.A., which is the legal successor company.
- xxii. On December 1, 2023, our subsidiary Enel Colombia S.A. ESP sold its 100% interest in Sociedad Portuaria Central Cartagena S.A., to SMN Termocartagena S.A.S. (see Note 5.7).
- xxiii. In Panama, on December 27, 2023, Llano Sanchez Solar Power One S.R.L. merged by absorption with Enel Renewable S.R.L., which is the legal successor company.
- xxiv. In December 2023, Enel Green Power Argentina S.A.U. and Energía y Servicios South America SpA were liquidated.

2.4.2. Consolidated companies with an economic equity interest of less than 50%

Prior to the merger in Colombia on March 1, 2022, Enel Américas owned an interest of less than 50% in Codensa and Emgesa, representing 48.3% and 48.48%, respectively. However, these companies were considered "subsidiaries" because Enel Américas exercised control over them by virtue of a shareholders' agreement or as a result of its share structure, composition and classes. In this respect Enel Américas owned 57.15% and 56.43% of the voting shares of Codensa and Emgesa, respectively.

As a result of the aforementioned merger, Enel Américas acquired control of the subsidiary Enel Colombia S.A. ESP holding interest of 57.345%.

2.5 Investments in associates

Associates are those entities over which Enel Américas, either directly or indirectly, exercises significant influence.

Significant influence is the power to participate in the decisions related to the financial and operating policy of the associate but without having control or joint control over those policies. In assessing significant influence, the Group takes into account the existence and effect of currently exercisable voting rights or convertible rights at the end of each reporting period, including currently exercisable voting rights held by the Company or other entities. In general, significant influence is presumed to be present in those cases in which the Group has more than 20% of the voting power of the investee.

Associates are accounted for in the consolidated financial statements using the equity method of accounting as described in Note 3.i.

The detail of the companies that qualify as associates is the following:

Taxpayer ID No.	Company	Country	Functional Currency	12-31-2024			12-31-2024		
				Direct	Indirect	Total	Direct	Indirect	Total
Foreign	Yacylec S.A.	Argentina	Argentine peso	33.33%	-	33.33%	33.33%	-	33.33%
Foreign	Central Vuelta Obligado S.A.	Argentina	Argentine peso	-	33.20%	33.20%	-	33.20%	33.20%
Foreign	Enel X Way Brasil S.A.	Brazil	Brazilian Real	-	20.00%	20.00%	-	20.00%	20.00%
Foreign	Crédito Fácil Codensa S.A.	Colombia	Colombian Peso	-	49.00%	49.00%	-	49.00%	49.00%
Foreign	Operadora Distrital de Transporte S.A.S. (i)	Colombia	Colombian Peso	-	20.00%	20.00%	-	20.00%	20.00%
Foreign	Enel X Way Perú S.A.	Peru	Peruvian Sol	-	20.00%	20.00%	-	20.00%	20.00%
Foreign	Enel X Way Colombia S.A.S. (ii)	Colombia	Colombian Peso	-	40.00%	40.00%	-	40.00%	40.00%
Foreign	Colombia ZE S.A.S. (iii)	Colombia	Colombian Peso	-	20.00%	20.00%	-	20.00%	20.00%
Foreign	Bogotá ZE S.A.S. (iii)	Colombia	Colombian Peso	-	20.00%	20.00%	-	20.00%	20.00%
Foreign	Usme ZE S.A.S. (iii)	Colombia	Colombian Peso	-	20.00%	20.00%	-	20.00%	20.00%
Foreign	Fontibon ZE S.A.S. (iii)	Colombia	Colombian Peso	-	20.00%	20.00%	-	20.00%	20.00%

- (i) In February 2023, our subsidiary Enel Colombia S.A. acquired a 20% interest in Operadora Distrital de Transporte S.A.S., whose main purpose is to provide public transportation services.
- (ii) On April 11, 2023, the company Enel X Way Colombia S.A.S. was incorporated, in which our subsidiary Enel Colombia S.A. holds a 40% interest.
- (iii) The companies Colombia ZE S.A.S., Bogotá ZE S.A.S., Fontibón ZE S.A.S. and USME ZE S.A.S. were classified as associated entities in April 2023, as a result of the sale of participation carried out by Enel Colombia S.A. ESP. For further details see Note 5.4.

2.6 Joint arrangements

Joint arrangements are defined as those entities in which the Group exercises control under an agreement with other shareholders and jointly with them, i.e., when decisions on the entities' relevant activities require the unanimous consent of the parties sharing control.

Depending on the rights and obligations of the participants, joint agreements are classified as:

- Joint venture: an agreement whereby the parties exercising joint control have rights to the entity's net assets. Joint ventures are included in the consolidated financial statements using the equity method of accounting, as described in Note 3.i.
- Joint operation: an agreement whereby the parties exercising joint control have rights to the assets and obligations with respect to the liabilities relating to the arrangement. Joint operations are included in the consolidated financial statements recognizing the proportional interest in the assets and liabilities impacted by such operation.

In determining the type of joint arrangement in which it is involved, the Group's Management assesses its rights and obligations arising from the arrangement by considering the structure and legal form of the arrangement, the terms agreed by the parties in the contractual arrangement and, when relevant, other facts and circumstances. If facts and circumstances change, the Group reassesses whether the type of joint arrangement in which it is involved has changed.

The detail of companies classified as joint ventures is as follows:

Taxpayer ID No.	Company	Country	Functional Currency	12-31-2024			12-31-2024		
				Direct	Indirect	Total	Direct	Indirect	Total
Foreign	Sacme S.A.	Argentina	Argentine peso	-	50.00%	50.00%	-	50.00%	50.00%

2.7 Basis of consolidation and business combinations

The subsidiaries are consolidated and all their assets, liabilities, revenues, expenses, and cash flows are included in the consolidated financial statements once the adjustments and eliminations of intra-group transactions have been made.

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

The Group records its business combinations using the acquisition method when the set of activities and assets acquired meet the definition of a business, and control is transferred to the Group. To be considered a business, a set of activities and assets acquired must include, as a minimum, an input and a substantive process applied to it which, as a whole, significantly contribute to the capacity to create products. IFRS 3 offers the option to apply a "concentration test" as a simplified evaluation of whether or not an acquired set of activities and assets is a business. The concentration test is positive if substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or group of similar identifiable assets.

The operations of the Parent Company and its subsidiaries have been consolidated under the following basic principles:

1. At the date the parent obtains control, the subsidiary's assets acquired, and its liabilities assumed are recorded at fair value, except for certain assets and liabilities that are recorded using valuation principles established in other IFRS standards. If the fair value of the consideration transferred plus the fair value of any non-controlling interests exceeds the fair value of the net assets acquired, this difference is recorded as goodwill. In the case of a bargain purchase, the resulting gain is recognized in profit or loss after reassessing whether all of the assets acquired, and the liabilities assumed have been properly identified and following a review of the procedures used to measure the fair value of these amounts.

For each business combination, IFRS allow valuation of the non-controlling interests in the acquiree on the date of acquisition: i) at fair value; or ii) for the proportional ownership of the identifiable net assets of the acquiree, with the latter being the methodology that the Group has systematically applied to its business combinations.

If the fair value of all assets acquired and liabilities assumed at the acquisition date has not been completed, the Group reports the provisional values accounted for in the business combination. During the measurement period, which shall not exceed one year from the acquisition date, the provisional values recognized will be adjusted retrospectively as if the accounting for the business combination had been completed at the acquisition date, and also additional assets or liabilities will be recognized to reflect new information obtained about events and circumstances that existed on the acquisition date, but which were unknown to Management at that time. Comparative information for prior periods presented in the financial statements is revised as needed, including making any change in depreciation, amortization or other income effects recognized in completing the initial accounting.

For business combinations achieved in stages, the Parent Company measures at fair value the participation previously held in the equity of the acquiree on the date of acquisition and the resulting gain or loss, if any, is recognized in profit or loss of the period.

2. Non-controlling interests in equity and in the comprehensive income of the consolidated subsidiaries are presented, respectively, under the line items "Total Equity: Non-controlling interests" in the consolidated statement of financial position and "Profit (loss) attributable to non-controlling interests" and "Comprehensive income attributable to non-controlling interests" in the consolidated statement of comprehensive income.
3. Balances and transactions between consolidated companies have been fully eliminated on consolidation.
4. Changes in the ownership interests in subsidiaries that do not result in the Group obtaining or losing control are recognized as equity transactions. The carrying amounts of the controlling and non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity attributable to shareholders of the Parent Company.

5. Business combinations under common control are accounted for using the “pooling of interest” method. Under this method, the assets and liabilities involved in the transaction remain reflected at the same carrying amounts at which they were recorded in the ultimate parent company, although subsequent accounting adjustments may be needed to align the accounting policies of the companies involved. The Group does not apply a retrospective item of business combinations under common control.

Any difference between assets and liabilities contributed to the consolidation and the consideration paid is recorded directly in equity, as a debit or credit to “Other reserves”.

6. When the Group loses control of a subsidiary, any residual investment in the previously controlled company is remeasured at fair value on the date on which control is lost, recording any resulting gains or losses in the statement of income. In addition, the Group accounts for the amounts previously recognized in other comprehensive income in relation to the subsidiary over which control is lost, as if the Group had directly disposed of the related assets or liabilities.

2.8 Functional currency

The functional and presentation currency of Enel Américas is United States dollar (US\$) for the Group’s consolidated financial statements.

The functional currency has been determined, considering the economic environment in which the Company operates. This conclusion is based on the fact that the US\$ is the currency that fundamentally influences its financing, capital issuance and cash and cash equivalent activities. Accordingly, the US\$ reflects the underlying transactions, events and conditions for Enel Américas.

Any information presented in US\$ has been rounded to the closest thousand (ThUS\$) or million (MUS\$), unless indicated otherwise.

2.9 Conversion of financial statements denominated in foreign currency

Conversion of the financial statements of the Group companies that have functional currencies different than US\$, and do not operate in hyperinflationary economies, is carried out as follows:

- a. Assets and liabilities, using the exchange rate prevailing at the closing date of the financial statements.
- b. Comprehensive income statements using the average exchange rate for the period (unless this average is not a reasonable approximation of the cumulative effect of the exchange rate existing on the transaction dates, in which case the exchange rate on the date of each transaction is used).
- c. Equity is maintained at the historical exchange rate on the date of its acquisition or contribution, and at the average exchange rate as of the date of generation for retained earnings.
- d. Foreign currency translation differences generated in the conversion of the financial statements are recorded under “Foreign currency translation gains (losses)” in Other comprehensive income in the consolidated statement of comprehensive income (See Note 26.2).

The financial statements of subsidiaries the functional currency of which is that of a hyperinflationary economy, are first adjusted for inflation, recording any gain or loss in the net monetary position in profit or loss. Subsequently, all items (assets, liabilities, equity items, expenses and revenue) are converted at the exchange rate prevailing at the closing date of the most recent statement of financial position. Changes in the Company's net investment in the subsidiary operating in a hyperinflationary economy, arising from the application of the restatement/conversion method, are recorded as follows: (i) the effect of restatement due to inflation is recognized directly in Equity, under the account "Other reserves"; and (ii) the translation effect is recognized in Gains (losses) from foreign currency translation, in the consolidated statements of comprehensive income.

Argentine Hyperinflation

Beginning in July 2018, the Argentine economy has been considered to be hyperinflationary in accordance with the criteria established in IAS 29 "Financial Reporting in Hyperinflationary Economies". This determination was made on the basis of a number of qualitative and quantitative criteria, especially the presence of accumulated inflation in excess of 100% during the three previous years.

In accordance with IAS 29, the financial statements of investees in Argentina have been restated retrospectively, applying the general price index at historical cost, in order to reflect changes in the purchasing power of the Argentine peso, as of the closing date of these consolidated financial statements.

Non-monetary assets and liabilities were restated from February 2003, the last date on which an inflation adjustment was applied for accounting purposes in Argentina. Within this context, note that the Group carried out its transition to IFRS on January 1, 2004, and applied the deemed cost exception to property, plant and equipment.

For consolidation purposes in Enel Américas and as a result of the application of IAS 29, the results of our subsidiaries in Argentina were converted at the prevailing period-closing exchange rate (ARS/US\$), in accordance with IAS 21 "Effects of Changes in Foreign Exchange Rates", when dealing with a hyperinflationary economy. Previously, the profit or loss of Argentine subsidiaries were converted using the average exchange rate for the period, as used for the other subsidiaries operating in other countries whose economies are not considered to be hyperinflationary.

The general price indexes used at the end of the reporting periods are as follows:

	General price index
From January to December 2022	94.79%
From January to December 2023	211.41%
From January to December 2024	117.76%

The effects of the application of this standard on these consolidated financial statements are detailed in Note 33.

Exchange rates

The exchange rates used to convert the financial statements of the different foreign subsidiaries are detailed as follows (local currency versus the US\$):

	12-31-2024		12-31-2023		12-31-2022
	Year End	Average	Year End	Average	Average
Argentine peso	1,032.00	1,031.00	808.45	808.50	177.11
Brazilian real	6.19	5.39	4.84	4.99	5.16
Peruvian sol	3.77	3.75	3.71	3.74	3.83
Colombian peso	4,409.15	4,074.65	3,822.05	4,323.87	4,247.75

Note: The functional currency of the Group's subsidiaries in Central America is the U.S. dollar (US\$).

3. Accounting policies

The material accounting policies used in the preparation of the accompanying consolidated financial statements are as follows:

a) Property, plant and equipment

Property, plant and equipment are generally measured at acquisition cost, net of accumulated depreciation and any impairment losses experienced. In addition to the price paid to acquire each item, the cost also includes, the following concepts, where applicable:

- Finance costs accrued during the construction period that are directly attributable to the acquisition, construction, or production of qualifying assets, which require a substantial period of time before being ready for use (e.g., electricity generation or distribution facilities). The Group defines “substantial period” as a period exceeding twelve months. The interest rate used is that corresponding to the specific financing or, if none exists, the weighted average financing rate of the company making the investment (See Note 16.b.1).
- Employee expenses directly related to construction in progress (See Note 16.b.2).
- Future disbursements that the Group will have to make to close its facilities are added to the value of the asset at fair value, recognizing the related provision for dismantling or restoration. The Group reviews its estimate of these future disbursements on an annual basis, increasing or decreasing the value of the asset based on the results of this estimate (See Note 24).

Assets under construction are transferred to operating assets once the testing period has been completed and they are available for use, at which time depreciation begins.

Expansion, modernization or improvement costs that represent an increase in productivity, capacity or efficiency, or a longer useful life are capitalized as an increase in the cost of the related assets.

The replacement or overhaul of entire components that increase the asset’s useful life or economic capacity are recorded as an increase in cost of the related assets, derecognizing the replaced or overhauled components.

Expenditures for periodic maintenance and repair are recognized directly as an expense for the year in which they are incurred.

Property, plant and equipment, net of its residual value, is depreciated by distributing the cost of the different items that comprise it on a straight-line basis over its estimated useful life, which is the period during which the Group expects to use the assets. Useful life estimates and residual values are reviewed on an annual basis and if appropriate adjusted prospectively.

In addition, the Group recognizes right-of-use assets for leases relating to property, plant and equipment in accordance with the criterion established in Note 3.f.1.

The following are the main categories of property, plant and equipment with their related estimated useful lives:

Class of property, plant and equipment	Years of estimated useful life
Buildings	10 – 85
Plant and equipment	10 – 85
IT equipment	3 – 15
Fixtures and fittings	3 – 75
Motor vehicles	5 – 20

In addition, for further information, the following is a more detailed breakdown of the class of plant and equipment:

Class plant and equipment	Years of estimated useful life
Generating plant and equipment:	
Hydroelectric plants	
Civil engineering works	10 – 85
Electromechanical equipment	10 – 60
Coal/Fuel power plants	10 – 40
Combined cycle power plants	10 – 50
Wind Power Plants	5 – 33
Solar Power Plants	5 – 32
Distribution plant and equipment:	
High-voltage network	15 – 50
Low- and medium-voltage network	30 – 50
Measuring and remote control equipment	10 – 30
Primary substations	20 – 40

Land is not depreciated since it has an indefinite useful life, unless it relates to a right-of-use asset in which case it is depreciated over the term of the lease.

Regarding the administrative concessions held by the Group's electric companies, the following table lists the remaining periods until expiration of the concessions that do not have an indefinite term:

Concession holder and operator	Country	Year concession started	Concession term	Remaining period to expiration
Empresa Distribuidora Sur S.A. - Edesur (Distribution)	Argentina	1992	95 years	63 years
Enel Generación El Chocón S.A. (Generation) (*)	Argentina	1993	30 years	7 months
Transportadora de Energía S.A. (Transport)	Argentina	2002	85 years	63 years
Compañía de Transmisión del Mercosur S.A. (Transport)	Argentina	2000	87 years	63 years
EGP Cachoeira Dourada S.A. (Generation)	Brazil	1997	30 years	3 years
Enel CIEN S.A. (Garabi II) (Transport) (**)	Brazil	2000	22 years	Ended March 31, 2023
Enel CIEN S.A. (Garabi II) (Transport) (**)	Brazil	2002	20 years	Ended March 31, 2023
Generadora de Occidente Ltda. (Generation)	Guatemala	2003	50 years	29 years
Tecnoguat S.A. (Generation)	Guatemala	2002	50 years	27 years
Generadora Montecristo S.A. (Generation)	Guatemala	2006	50 years	32 years
Renovables de Guatemala S.A. (Generation)	Guatemala	2012	50 years	38 years
Enel Fortuna S.A. (Generación)	Panama	1998	50 years	24 years

(*) The Concession Contract of Chocón Complex (Chocón and Arroyito power plants) expired on August 11, 2023. This contract does not provide for an extension of the concession term or a new call for bids; it provides for the restitution to the granting authority (National Government). However, in order to preserve the security of the electricity system, the regulator periodically extended the concession term through Resolutions SE 574/2023, 815/2023, 2/2024, 33/2024, and 78/2024. The latter determined that the concessionaire should continue to be in charge of the hydroelectric complex and comply with all its obligations until August 11, 2024, the maximum extension term provided for in the concession contract (twelve months from the contract expiration date). On August 9, 2024 the Argentine State determined, by means of Decree 718/2024, to grant Enel Generación El Chocón an extension of El Chocón-Arroyito hydroelectric complex concession term for an additional year, that is, until August 11, 2025. In addition, the same decree established the conditions of the national and international public bidding process to be carried out to transfer the concession to a new operator.

(**) Our subsidiary Enel CIEN had as its main assets the energy interconnection systems Garabi I and Garabi II, which, through two frequency conversion stations and 2,200 MW transmission lines, transport energy between Brazil and Argentina. In June 2020 the Brazilian Ministry of Mines and Energy enacted the ordinance allowing Enel CIEN to operate the Garabi I and Garabi II lines until July 31, 2022. In December 2022, a new auction for the concession of the lines was held and the company Transmissora Aliança de Energia Elétrica S.A. won the auction. Accordingly, on March 31, 2023, Enel CIEN ceased to operate the concession of Garabi I and Garabi II. For further details regarding the effects of the termination of the concession, See Note 5.6.

To the extent that the Group recognizes the assets as Property, plant and equipment, these are amortized over their economic life or the concession term, whichever is shorter, when the economic benefit from the asset is limited to its use during the concession term.

Any required investment, improvement or replacement made by the Group is considered in the impairment test to Property, plant, and equipment as a future contractual cash outflow that is necessary to obtain future cash inflows.

The Group's Management analyzed the specific contract terms of each of the aforementioned concessions, which vary depending on the by country, business activity and jurisdiction, and concluded that, there are no determining factors indicating that the grantor, which in every case is a government entity, controls the infrastructure and, at the same time, can continuously set the price to be charged for the services. These requirements are essential for applying IFRIC 12, Service Concession Arrangements, an interpretation that establishes how to recognize and measure certain types of concessions (See Note 3.d.1).

An item of property, plant and equipment is derecognized when it is sold or otherwise disposed of, or when no future economic benefits are expected from its use, sale or other disposal.

Gains or losses arising from the sale or disposal of items of property, plant and equipment are recognized as "Other gains (losses)" in the statement of comprehensive income and calculated by deducting the amount received for the sale from the net carrying amount of the asset and the selling value.

b) Investment property

"Investment property" basically includes land and buildings that are kept for the purpose of obtaining gains from future sales or lease arrangements.

Investment property is measured at acquisition cost, net of accumulated depreciation and any impairment losses experienced. Investment property, excluding land, is depreciated by distributing the cost of the several elements that comprise it on a straight-line basis over the years of useful life.

An investment property is derecognized on disposal, or when no future economic benefits are expected from use or disposal.

Gains or losses arising from the sale or disposal of items of investment property are recognized as "Other gains (losses)" in the statement of comprehensive income and determined as the difference between the sales amount and the net carrying amount of the asset.

c) Goodwill

Goodwill arising from business combinations, and reflected upon consolidation, represents the excess value of the consideration paid plus the amount of any non-controlling interests over the Group's share of the net value of the assets acquired and liabilities assumed, measured at fair value at the acquisition date. If the accounting for a business combination is completed within the following year after the acquisition date, and thus the goodwill determination as well, the entity recognizes the related adjustments to the provisional amounts as if the accounting for the business combination had been completed at the acquisition date. If the accounting for a business combination is completed within the following year after the acquisition date, and thus the goodwill determination as well, the entity recognizes the related adjustments to the provisional amounts as if the accounting for the business combination had been completed at the acquisition date (See Note 2.7.1).

Goodwill arising from acquisition of companies with functional currencies other than the functional currency of the Parent is measured in the functional currency of the acquiree and translated to U.S. dollar using the exchange rate effective as of the date of the statement of financial position.

Goodwill is not amortized; instead, at the end of each reporting period or when there are indicators that an impairment might have occurred, the Group estimates whether any impairment loss has reduced its recoverable amount to an amount less than the carrying amount and, if so, an impairment loss is immediately recognized in profit or loss (See Note 3.e).

d) Intangible assets other than goodwill

Intangible assets are initially recognized at their acquisition cost or production cost, and are subsequently measured at their cost, net of their accumulated amortization and impairment losses experienced.

Intangible assets are amortized on a straight line basis during their useful lives, starting from the date when they are ready for use, except for those with an indefinite useful life, which are not amortized. As of December 31, 2024 and 2023, there are no significant amounts in intangible assets with an indefinite useful life.

The criteria for recognizing these assets' impairment losses and, if applicable, recovery of impairment losses recorded in previous periods are explained in Note e) below.

An intangible asset is derecognized when it is sold or otherwise disposed of, or when no future economic benefits are expected from its use, sale or other disposal.

Gains or losses arising from sales of intangible assets are recognized in profit or loss for the period and determined as the difference between the amount of the sale and the carrying amount of the asset.

d.1) Concessions

Public-to-private service concession agreements are recognized according to IFRIC 12: Service Concession Arrangements. This accounting interpretation applies if:

- a) The grantor controls or regulates what services the operator should provide with the infrastructure, to whom it must provide them, and at what price; and
- b) The grantor controls – through ownership, beneficial entitlement, or otherwise – any significant residual interest in the infrastructure at the end of the term of the arrangement.

If both of the above conditions are met simultaneously, the consideration received by the Group for the constructed infrastructure is initially recognized at its fair value, as either:

- An intangible asset when the Group receives the right to charge users of the public service, as long as these charges are conditional on the degree to which the service is used; or
- A financial asset when the Group has an unconditional contractual right to receive cash or another financial asset directly from the grantor or from a third party.

However, both types of considerations are classified as a contract asset during the construction or improvement period, in accordance with IFRS 15 (See Note 8).

The Group recognizes the contractual obligations assumed for maintenance of the infrastructure during its use, or for its return to the grantor at the end of the concession agreement within the conditions specified in the agreement, as long as it does not involve an activity that generates income, in accordance with the Group's accounting policy to recognize provisions (See Note 3.m).

Finance costs attributable to the concession arrangements are capitalized based on the criteria established in a) above, provided that the operator has a contractual right to receive an intangible asset.

The Company's subsidiaries that have recognized an intangible asset and/or a financial asset from their service concession arrangements are the following:

Concession holder and operator	Country	Year concession started	Concession term	Remaining period to expiration
Enel Distribución Río S.A. (Distribution) (*)	Brazil	1996	30 years	2 years
Enel Distribución Ceará S.A. (Distribution) (*)	Brazil	1997	30 years	3 years
Enel Green Power Proyectos I (Volta Grande) (Generation) (**)	Brazil	2017	30 years	23 years
Enel Distribución Sao Paulo S.A. (Distribution) (*)	Brazil	1998	30 years	4 years
P.H. Chucas S.A. (Generation) (*)	Costa Rica	2011	20 years	7 years

(*) Because part of the rights acquired by these subsidiaries are unconditional an intangible asset and financial asset at fair value through profit and loss have been recognized for the concession (See Notes 3.g.1 and 7).

(**) Because all of the rights acquired by this subsidiary are unconditional, only a financial asset measured at amortized cost has been recognized for this concession (See Notes 3.g.1 and 7).

At the end of each concession period, this can be renewed at the discretion of the granting authority, otherwise all assets and facilities will be returned to the government or its assignee, upon reimbursement for investments made and not yet amortized.

On June 20, 2024 Decree 12,068/2024 was published in Brazil. This Decree presents the guidelines for the extension of electricity distribution concessions that expire between 2025 and 2031. The referred decree set the criteria for the contract extension, as well as the guidelines for the new concession. Subsequently, on October 15, 2024, the National Agency of Electric Energy (ANEEL, by its acronym in Portuguese) opened Public Consultation No. 027/2024, with the purpose of obtaining suggestions for the improvement of the draft addendum to the electricity distribution concession contract, with a view to extending the concessions. ANEEL concluded the aforementioned consultation and consequently approved the new Concession Contract on February 25, 2025. From the new Concession Agreement date of publication, distributors will have 30 days to submit an extension request to ANEEL, which is the Group's intention.

d.2) Research and development expenses

The Group recognizes the costs incurred in a project's development phase as intangible assets in the statement of financial position as long as the project's technical feasibility and future economic benefits have been demonstrated.

Research costs are recorded as an expense in the consolidated statement of comprehensive income in the period in which they are incurred.

d.3) Incremental costs of obtaining a contract

The Group recognizes as intangible assets the costs to obtain a contract with a customer, only if:

- Costs are incremental; i.e., they are directly attributable to an identified contract and the Group would not have incurred them had the contract not been obtained; and
- The Group expects to recover them, through reimbursements (direct recoverability) or from the margin (indirect recoverability).

Particularly, costs capitalized by the Group as of December 31, 2024 and are mainly related to acquisition costs of supply PPAs and commissions paid to sales agents, which meet capitalization criteria (See Note 14).

Recognized assets are amortized in a manner consistent with the transfer pattern to the customer of goods or services to which they relate. The Group amortizes recognized assets on a straight-line basis over the expected benefit period of the contract. In addition, capitalized costs are tested for impairment to identify any impairment loss to the extent that the carrying amount of the asset recognized exceeds the recoverable amount.

d.4) Other intangible assets

These assets correspond to computer software, water rights, and easements. They are initially recognized at acquisition or production cost and are subsequently measured at cost less accumulated amortization and impairment losses, if any.

Computer software is amortized (on average) over five years. Certain easements and water rights have indefinite useful lives and are therefore not amortized, while others have useful lives ranging from 40 to 60 years, depending on their characteristics, and they are amortized over that term.

e) Impairment of non-financial assets

During the period, and mainly at the end of each reporting period, the Group evaluates whether there is any indication that an asset has been impaired (or reversed of impairment). If any such indication exists, the Group estimates the recoverable amount of that asset to determine the amount of the impairment loss. For identifiable assets that do not generate cash flows independently, the Group estimates the recoverable amount of the Cash Generating Unit (CGU) to which the asset belongs, which is understood to be the smallest identifiable group of assets that generates independent cash inflows.

Notwithstanding the preceding paragraph, for CGUs to which goodwill or intangible assets with indefinite useful life have been allocated, a recoverability analysis is performed routinely at each year-end.

The criteria used to identify the CGUs are based, in line with Management's strategic and operating vision, within the specific characteristics of the business, the operating rules and regulations of the market in which the Group operates and corporate organization.

Recoverable amount is the higher of fair value less costs of disposal and value in use, which is defined as the present value of the estimated future cash flows. In order to calculate the recoverable amount of Property, plant, and equipment, as well as of goodwill and intangible assets, the Group uses value in use criteria in practically all cases.

To estimate value in use, the Group prepares future pre-tax cash flow forecasts based on the most recent budgets available. These budgets include Management's best estimates of a CGU's revenue and costs using sector forecasts, past experience and future expectations.

In general, these projections cover the next three years, estimating cash flows for subsequent years by applying reasonable growth rates which, in no case, are increasing rates nor exceed the average long-term growth rates for the particular sector and country in which the Group operates. The growth rates (g) used to extrapolate the projections as of December 31, 2024 were the following:

Country	Currency	12-31-2024	
		Minimum	Maximum
Argentina	Argentine peso	2.0%	
Brazil	Brazilian real	3.1%	3.4%
Peru	Peruvian sol	2.8%	
Colombia	Colombian peso	3.5%	
Costa Rica	U.S. Dollar	2.3%	
Guatemala	U.S. Dollar	4.0%	4.6%
Panama	U.S. Dollar	2.3%	

Future cash flows are discounted to calculate their present value at a pre-tax rate that covers the cost of capital for the business activity and the geographic area in which it is being carried out. The time value of money and risk premiums generally used among analysts for the business activity and the geographic zone are taken into account to calculate the pre-tax rate.

The following are the pre-tax discount rates applied as of December 31, 2024 expressed in nominal terms:

Country	Currency	12-31-2024	
		Minimum	Maximum
Argentina	Argentine peso	30.8%	
Brazil	Brazilian real	11.0%	24.7%
Peru	Peruvian sol	14.7%	
Colombia	Colombian peso	12.2%	14.5%
Costa Rica	U.S. Dollar	8.1%	10.7%
Guatemala	U.S. Dollar	9.9%	10.7%
Panama	U.S. Dollar	9.7%	16.2%

The pre-tax discount rates are calculated using the iterative method, by which a discount rate is determined, thereby ensuring that the value in use calculated with the pre-tax cash flows is equal to that which was calculated with the after-tax cash flows, discounted at the after-tax discount rate.

The Company's approach to allocate value to each key assumption used to project cash flows, considers:

- Evolution of demand: the growth estimate has been calculated based on the projected increase in the Gross Domestic Product (GDP), in addition to other assumptions used by the Company regarding the evolution of consumption. For instance, the number of customers.
- Energy purchase and sale prices: based on specifically developed internal projection models. The price of the planned "pool" is estimated by considering a number of determining factors, such as the different technology costs and productions and energy demand, among other items.
- Regulatory measures: an important part of the Company's business is regulated and subject to extensive standards, which could undergo revisions, either as a result of new laws or the amendment of existing laws, and therefore the projections include adequate application of the current standards those that are currently being developed, and those expected to be effective during the projected period.
- Installed capacity: in the estimating of the Group's installed capacity, the existing facilities are taken into account, as well as the plans for both increasing capacity and capacity closure. The investment plan is constantly updated based on the evolution of the business, quality of service regulations determined by the regulator and changes in the business development strategy adopted by management. In the generation area, the investments necessary to maintain the installed capacity in adequate operating conditions are taken into account, in the distribution activity the investments for maintenance, improvement and strengthening of the network are considered.
- Hydrology and NCRE: the projections are made from historical series of meteorological conditions and projecting an average year, based on these.
- Fuel costs: to estimate fuel costs, existing supply contracts are taken into account and long-term projections of oil, gas or coal prices are made, based on forward markets and available analyst estimates.
- Fixed costs: these are projected considering the foreseen level of business activities, both in terms of the evolution of the workforce (considering salary raises in line with the CPI), and in term of other operating and maintenance costs, the level of projected inflation and long-term existing maintenance or other contracts. The efficiencies that the Group is adopting over time are also considered, such as those that arise from the initiatives for the digitalization for the internal processes.
- External sources: are always considered to verify the assumptions related to the macroeconomic environment such as price evolution, GDP growth, demand, inflation, interest rates and exchange rates, among others.

Past experience has demonstrated the reliability of the Company's forecasts, which allows it to base key assumptions on historical information. During 2024, the deviations observed with respect to the projections used to perform impairment testing as of December 31, 2023, were not significant and cash flows generated in 2024 remained in a reasonable variance range compared to those expected for that period.

If the recoverable amount of the CGU is less than the net carrying amount of the asset, the related impairment loss is recognized for the difference, and charged to "Impairment loss (impairment reversals) recognized in profit or loss" in the consolidated statement of comprehensive income. The impairment is first allocated to the CGU's goodwill carrying amount, if any, and then to the other assets comprising it, prorated on the basis of the carrying amount of each one, limited to the fair value less costs of disposal, or value in use, where no negative amount could be obtained.

Impairment losses recognized in prior periods for an asset other than goodwill are reversed, if and only if, there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognized. If this is the case, the carrying amount of the asset is increased to its recoverable amount with a credit to profit or loss, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset. For goodwill, impairment losses are not reversed in subsequent periods.

f) Leases

In order to determine whether an arrangement is, or contains, a lease, the Company assesses the economic substance of the agreement, assessing whether the agreement conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is considered to exist if the customer has: i) the right to obtain substantially all the economic benefits arising from the use of an identified asset; and ii) the right to direct the use of the asset.

f.1) Lessee

When the Group acts as a lessee at the commencement of the lease (i.e. on the date on which the underlying asset is available for use) it records a right-of-use asset and a lease liability in the statement of financial position.

The Group initially recognizes right-of-use assets at cost. The cost of right-of-use assets comprises: (i) the amount of the initial measurement of the lease liability; (ii) lease payments (made until the commencement date less lease incentives received), (iii) initial direct costs incurred; and (iv) the estimate of decommissioning or restoration costs.

Subsequently, the right-of-use asset is measured at cost, adjusted by any re measurement of the lease liability, less accumulated depreciation and accumulated impairment losses. A right-of-use asset is depreciated on the same terms as other similar depreciable assets, as long as there is reasonable certainty that the lessee will acquire ownership of the asset at the end of the lease. If no such certainty exists, the leased assets are depreciated over the shorter of the useful lives of the assets and their lease term. The same criteria detailed in Note 3.e are applied to determine whether the right-of-use asset has become impaired.

The lease liability is initially measured at the present value of the lease payments, discounted at the Company's incremental borrowing rate, if the interest rate implicit in the lease cannot be readily determined. The incremental borrowing rate is the interest rate that the company would have to pay to borrow over a similar term, and with similar security, the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment. The Group determines its incremental borrowing rate using observable data (such as market interest rates) or by making specific estimates when there are no observable rates available (e.g., for subsidiaries that do not carry out financing transactions) or when they must be adjusted to reflect the terms and conditions of the lease (e.g., when the leases are not in the functional currency of the subsidiary).

Lease payments included in the measurement of liabilities comprise: i) fixed payments, less any lease incentive receivable; ii) variable lease payments that depend on an index or a rate; iii) residual value guarantees; iv) the exercise price of a purchase option, if the Group is it is reasonably certain to exercise that option; and v) penalties for terminating the lease, if any.

After the commencement date, the lease liability increases to reflect the accrual of interest and is reduced by the lease payments made. In addition, the carrying amount of the liability is remeasured if there is a change in the terms of the lease (changes in the lease term, in the amount of expected payments related to a residual value guarantee, in the evaluation of a purchase option or in an index or rate used to determine lease payments). Interest expense is recognized as finance cost and distributed over the years making up the lease period, so that a constant interest rate is obtained in each year on the outstanding balance of the lease liability.

Short-term leases of one year or less or leases of low value assets are exempt from the application of the recognition criteria described above, with the payments associated with the lease recorded as an expense on a straight-line basis over the term of the lease.

Right-of-use assets and lease liabilities are presented separately from other assets and liabilities, respectively in the consolidated statement of financial position.

f.2) Lessor

When the Group acts as a lessor, it classifies at the commencement of the agreement whether the lease is an operating or finance lease, based on the substance of the transaction. Leases in which all the risks and rewards incidental to ownership of an underlying asset are substantially transferred are classified as finance leases. All other leases are classified as operating leases.

For finance leases, at the commencement date, the company recognizes in its statement of financial position the assets held under finance leases and presents them as an account receivable, for an amount equal to the net investment in the lease, calculated as the sum of the present value of the lease payments and the present value of any accrued residual value, discounted at the interest rate implicit in the lease. Subsequently, finance income is recognized over the term of the lease, based on a model that reflects a constant rate of return on the net financial investment made in the lease.

For operating leases, lease payments are recognized as income on a straight-line basis, over the term of the lease unless another type of systematic basis of distribution is deemed more representative. The initial direct costs incurred in obtaining an operating lease are added to the carrying amount of the underlying asset and are recognized as expense throughout the lease period, applying the same basis as for rental income.

g) Financial instruments

Financial instruments are contracts that give rise to both a financial asset in one entity and a financial liability or equity instrument in another entity.

g.1) Financial assets other than derivatives

The Group classifies its non-derivative financial assets, whether permanent or temporary, excluding investments accounted for using the equity method (See Notes 3.i and 13) and non-current assets and disposal groups held for sale or distribution to owners (See Note 3.k), into three categories:

(i) Amortized cost

This category includes the financial assets that meet the following conditions (i) the business model that supports the financial assets seeks to maintain such financial assets to obtain contractual cash flows, and (ii) the contractual terms of such financial assets give rise on specific dates to cash flows that are solely payments of principal and interest (SPPI criterion).

Financial assets that meet the conditions established in IFRS 9, to be valued at amortized cost in the Group are: cash equivalents, accounts receivable and, loans. Such assets are recorded at amortized cost, which is the initial fair value, less repayments of principal, plus uncollected accrued interest, calculated using the effective interest method.

The effective interest method is a method for calculating the amortized cost of a financial asset or a financial liability (or a group of financial assets or financial liabilities) and allocating the finance income or finance costs throughout the relevant period. The effective interest rate is the discount rate that exactly matches the estimated cash flows to be received or paid over the expected useful life of the financial instrument (or when appropriate in a shorter period of time), with the net carrying amount of the financial asset or financial liability.

(ii) Financial Assets Recorded at Fair Value through Other Comprehensive Income

This category includes the financial assets that the meet the following conditions: (i) they are classified in a business model, the purpose of which is to maintain the financial assets both to collect the contractual cash flows and to sell them, and (ii) the contractual conditions meet the SPPI criterion.

These financial assets are recognized in the consolidated statement of financial position at fair value when this can be determined reliably. For the holdings in unlisted companies or companies with low liquidity, it is usually not possible to determine the fair value reliably. Therefore, when this occurs, such holdings are valued at their acquisition cost or for a lower amount if there is evidence of their impairment.

Changes in fair value, net of their tax effect, are recorded in the consolidated statement of comprehensive income: Other comprehensive income, until the disposal of these financial assets, where the accumulated amount in this section is fully allocated to profit or loss for the period except for investments in equity instruments where the accumulated balance in other comprehensive income is never reclassified to profit or loss.

In the event that the fair value is lower than the acquisition cost, if there is objective evidence that the asset has suffered an impairment that cannot be considered as temporary, the difference is recorded directly in the loss for the period.

(iii) Financial Assets Recorded at Fair Value through Profit or Loss

This category includes the trading portfolio of the financial assets that have been allocated as such upon their initial recognition and which are managed and assessed according to the fair value criterion, and the financial assets that do not meet the conditions to be classified in the two categories indicated above.

These are measured at fair value in the consolidated statement of financial position and any changes in value are recorded directly in profit or loss when they occur.

g.2) Cash and cash equivalents

This item within the consolidated statement of financial position includes cash and bank balances, time deposits, and other highly liquid investments (with original maturity of less than or equal to 90 days) that are readily convertible into cash and are subject to insignificant risk of changes in value.

g.3) Impairment of financial assets

Under IFRS 9, the Group applies an impairment model based on expected credit losses, based on the Group's past history, existing market conditions, and prospective estimates at the end of each reporting period. The impairment model is applied to financial assets measured at amortized cost or those measured at fair value through other comprehensive income, except for investments in equity instruments.

Expected credit loss is the difference between the contractual cash flows that are due in accordance with the contract and all the cash flows that are expected to be received, i.e. all cash shortfalls), discounted at the original effective interest rate. It is determined considering: i) the probability of default (PD); ii) loss given default (LGD), and iii) exposure at default (EAD).

To determine the expected credit losses the Group applies two separate approaches:

- > **General approach:** applied to financial assets other than trade accounts receivable, contractual assets or lease receivables. This approach is based on the evaluation of significant increases in the credit risk of financial assets, from the date of initial recognition. If on the reporting date of the financial statements the credit risk has not increased significantly, the impairment losses are measured related to the expected credit losses in the next 12 months; if, on the contrary, the credit risk has increased significantly, the impairment is measured considering the expected credit losses throughout the lifetime of the asset.

In general, the measurement of expected credit losses for financial assets other than trade accounts receivable, contractual assets or lease receivables, are performed separately.

- > **Simplified approach:** The Group applies a simplified approach for trade receivables, contract assets and lease receivables so that the impairment provision is always recognized related to the lifetime expected credit losses for the asset. This is the approach that the Group has mostly most applied because trade receivables represent the main financial asset of Enel Américas and its subsidiaries.

For trade accounts receivable, contractual assets and lease receivables, the Group applies two types of evaluations of expected credit losses:

- Collective evaluation: based on grouping accounts receivable into specific groups or “clusters”, taking into account each business and the local regulatory context. Accounts receivable are grouped according to the characteristics of customer portfolios in terms of credit risk, maturity information and recovery rates. The Group considers a specific definition of default, applicable to all clusters.

To measure the expected credit losses collectively, the Group considers the following assumptions:

PD: average default estimate, calculated for each group of trade accounts receivable using a statistical model that considers, among other variables, the normalized payment behavior of customers in each cluster, taking into account a minimum of 24 months of historical data.

LGD: calculated based on the recovery rates of a predetermined section, discounted at the effective interest rate.

EAD: accounting exposure on reporting date, net of cash deposits, including invoices issued, but not due and invoices to be issued.

- Analytical or individual evaluation: if accounts receivables are considered individually significant by Management and there is specific information regarding any significant increase in the credit risk, the Group applies an individual evaluation of accounts receivable. For the individual evaluation, the PD is obtained mainly from an external supplier, when it is possible to do so, and the LGD through an internal model that considers the recovery rate and other contractual and financial characteristics of accounts receivable. The expected credit loss is obtained by multiplying both factors by the EAD, which is defined as the accounting exposure at the reporting date, including the invoices issued but not due and invoices to be issued for services rendered, net of potential cash deposits obtained as guarantees.

On the basis of the benchmark market and the regulatory context of the sector, as well as the recovery expectations after 90 days, for those accounts receivable, the Group mainly applies a predetermined definition of 180 days overdue to determine expected credit losses, since this is considered an effective indicator of a significant increase in credit risk and, accordingly, in the impairment of receivables.

Based on specific evaluations performed by Management, the prospective adjustment can be applied considering qualitative and quantitative information to reflect possible future events and macroeconomic scenarios, which may affect the risk of the portfolio or the financial instrument.

g.4) Financial liabilities other than derivatives

General financial liabilities are initially recognized, at fair value net of any costs incurred in the transaction. In subsequent periods, these obligations are measured at their amortized cost using the effective interest method (See Note 3.g.1).

Lease liabilities are initially measured at the present value of future lease payments, determined in accordance with the criteria described in Note 3.f.1.

In the particular case that a liability is the hedged item in a fair value hedge, as an exception, such liability is measured at its fair value for the portion of the hedged Risk.

In order to calculate the fair value of debt, both when it is recorded in the statement of financial position and for fair value disclosure purposes as shown in Note 22, debt has been divided into fixed interest rate debt (hereinafter “fixed-rate debt”) and floating interest rate debt (hereinafter “floating-rate debt”). Fixed-rate debt is that on which fixed-interest coupons established at the beginning of the transaction are paid explicitly or implicitly over its term. Floating-rate debt is that debt issued at floating interest rate, i.e., each coupon is established at the beginning of each period based on the benchmark interest rate. All debt has been measured by discounting expected future cash flows with a market interest rate curve based on the payment currency.

g.5) Derivative financial instruments and hedge accounting

Derivatives held by the Group are transactions entered into to hedge interest and/or exchange rate risk, intended to eliminate or significantly reduce these risks in the underlying transactions being hedged.

Derivatives are recorded at fair value at the end of each reporting period as follows: if their fair value is positive, they are recorded within “Other financial assets” and if their fair value is negative, they are recorded within “Other financial liabilities”.

Changes in fair value are recorded directly in profit or loss, except when the derivative has been designated for hedge accounting purposes as a hedging instrument and all of the conditions for applying hedge accounting established by IFRS are met, including that the hedge is highly effective. In this case, changes are recognized as follows:

- **Fair value hedges:** The underlying portion for which the risk is being hedged and the hedging instrument are measured at fair value, and any changes in the value of both items are recognized in the statement of comprehensive income offsetting the effects in the same caption of the statement comprehensive income.
- **Cash flow hedges:** Changes in the fair value of the effective portion of the hedged item and hedging instrument are recognized in other comprehensive income and accumulated in an equity reserve referred to as “Hedging reserve.” The cumulative loss or gain in this caption is transferred to the consolidated statement of comprehensive income to the extent that the hedged item impacts the consolidated statement of comprehensive income offsetting the effect in the same comprehensive income statement caption. Gains or losses from the ineffective portion of the hedging relationship are recognized directly in the statement of comprehensive income.

Hedge accounting is discontinued only when the hedging relationship (or a part of the relationship) fails to meet the required criteria, after making any rebalancing of the hedging relationship, if applicable. If it is not possible to continue the hedging relationship, including when the hedging instrument expires, is sold, settled or exercised, any gain or loss accumulated in equity at that date remains in the equity until the forecast transaction affects the statement of comprehensive income. When a forecast transaction is no longer expected to occur, the gain or loss accumulated in equity is immediately transferred to the statement of income.

The Group does not apply hedge accounting to its investments abroad.

As a general rule, long-term commodity purchases or sales agreements are recognized in the statement of financial position at their fair value at the end of each reporting period, recognizing any differences in value directly in profit or loss, except for, when all of the following conditions are met:

- The sole purpose of the agreement is for its own use, which is understood as: for fuel purchase agreements such use is to generate electricity; for electrical energy purchased for sale, its sale is to the end-customers; and for electricity sales its sale is to the end-customers.
- The Group's future projections evidence the existence of these agreements for own use.
- Past experience with agreements shows that they have been used for the Group's "own use", except for certain isolated cases when for exceptional reasons or reasons associated with logistical issues, these have been used for other purposes beyond the Group's control and expectations.
- The agreement does not establish net settlement of differences and there has been no practice to settle similar differences in similar contracts in the past.

The long-term commodity purchases or sale agreements maintained by the Group, which are mainly for electricity, fuel, and other supplies, meet the conditions described above. Accordingly, the purpose of fuel purchase agreements is to use them to generate electricity, electricity purchase contracts for use in sales to end-customers, and electricity sale contracts for sale of the Group's own products.

The Group also evaluates the existence of derivatives embedded in contracts or financial instruments to determine if their characteristics and risk are closely related to the host contract, provided that when taken as a whole they are not being accounted for at fair value. If they are not closely related, they are recorded separately and changes in value are accounted for directly in the statement of comprehensive income.

g.6) Derecognition of financial assets and liabilities

Financial assets are derecognized when:

- The contractual rights to receive cash flows from the financial asset expire or have been transferred or, even when, the Group has assumed a contractual obligation to pay these cash flows to one or more recipients.
- The Group has substantially transferred all the risks and rewards of their ownership, or, if it has neither assigned nor retained substantially all the risks and rewards, when it does not retain control of the financial asset.

For transactions in which the Group retains substantially all the inherent risks and rewards of ownership of the financial asset assigned, it recognizes them as a financial liability for the consideration received. Transactions costs are recognized in profit and loss by using the effective interest method (See Note 3.g.1(ii)).

Financial liabilities are derecognized when they are extinguished; i.e., when the obligation arising from the liability has been paid or cancelled, or has expired. An exchange for a debt instrument with substantially different conditions, or a substantial modification in the current conditions of an existing financial liability (or a part thereof), is recorded as a cancellation of the original financial liability, and a new financial liability is recognized.

g.7) Offsetting of financial assets and financial liabilities

The Group offsets financial assets and liabilities and the net amount is presented in the statement of financial position only when:

- there is a legally binding right to offset the amounts recognized; and
- the Group intends to settle them on a net basis, or to realize the asset and settle the liability simultaneously.

Such rights may only be legally enforceable in the normal course of business, or in the event of default, or in the event of insolvency or bankruptcy, of one or all the counterparties.

g.8) Financial guarantee contracts

The financial guarantee contracts, defined as the guarantees issued by the Group to third parties, are initially measured at their fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee.

Subsequent to initial recognition, financial guarantee contracts are recognized at the higher of:

- the amount of the liability determined in accordance with the accounting policy described in Note 3.m; and
- the amount of the asset initially recognized less, if applicable, any accumulated amortization recognized in accordance with the revenue recognition policies (See Note 3.q).

h) Fair value measurement

The fair value of an asset or liability is defined as the price that would be received from the sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Fair value measurement assumes that the transaction to sell an asset or transfer a liability occurs in the principal market, namely, the market with the greatest volume and level of activity for that asset or liability. In the absence of a principal market, it is assumed that the transaction is carried out in the most advantageous market available to the entity, namely, the market that maximizes the amount that would be received to sell the asset or minimizes the amount that would be paid to transfer the liability.

In estimating fair value, the Group uses valuation techniques that are appropriate for the circumstances and for which there is sufficient data to perform the measurement where it maximizes the use of relevant observable data and minimizes the use of unobservable data.

Given the hierarchy explained below, data used in the valuation techniques, assets and liabilities measured at fair value can be classified at the following levels:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices included in Level 1 that are observable for the assets or liabilities, either directly (i.e. as prices) or indirectly (i.e. derived from prices). The methods and assumptions used to determine the fair values at Level 2 by type of financial assets or financial liabilities take into consideration estimated future cash flows discounted at market rates. Future cash flows for financial assets and financial liabilities are discounted with the zero coupon interest rate curves for each currency (these valuations are performed using external tools such as Bloomberg); and.

Level 3: Inputs for assets or liabilities that are not based on observable market data (unobservable inputs).

The Group takes into account the characteristics of the asset or liability when measuring fair value, in particular:

- For non-financial assets, fair value measurement takes into account the ability of a market participant to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset at its highest and best use.
- For liabilities and equity instruments, the fair value measurement assumes that the liability would not be settled and an equity instrument would not be cancelled or otherwise extinguished on the measurement date. The fair value of the liability reflects the effect of non-performance risk, namely, the risk that an entity will not fulfill the obligation, which includes but is not limited to, the Company's own credit risk.
- For derivatives not traded in active markets, the fair value is determined by using the discounted cash flow method and generally accepted options valuation models, based on current and future market conditions as of the closing date of the financial statements. This methodology also adjusts the value based on the Company's own credit risk (Debt Valuation Adjustment, DVA), and the counterparty risk (Credit Valuation Adjustment, CVA). These CVA and DVA adjustments are measured on the basis of the potential future exposure of the instrument (asset or liability position) and the risk profile of both the counterparties and the Group itself; and
- For financial assets and financial liabilities with offsetting positions in market risks or counterparty credit risks, measuring the fair value on a net basis is allowed. However, this must be consistent with the manner in which market participants would price the net risk exposure at the measurement date.

Financial assets and financial liabilities measured at fair value are shown in Note 22.3.

i) Investments accounted for using the equity method

The Group's interests in joint ventures and associates (See Notes 2.5 and 2.6 respectively) are recognized using the equity method of accounting.

Under the equity method of accounting, an investment in an associate or joint venture is initially recognized at cost. As of the acquisition date, the investment is recognized in the statement of financial position based on the share of equity that the Group's interest represents in capital, adjusted for, if appropriate, the effect of transactions with the Group plus any goodwill generated in acquiring the company. If the resulting amount is negative, zero is recorded for that investment in the statement of financial position, unless the Group has a present obligation (either legal or constructive) to reinstate the Company's equity position, in which case a provision is recognized.

The financial statements of associates or joint ventures are prepared for the same reporting period as the Group. When necessary, adjustments are made to align the accounting policies with those of the Group.

Goodwill from the associate or joint venture is included in the carrying amount of the investment. It is not amortized but is subject to impairment testing as part of the overall investment carrying amount when there are indicators of impairment.

Dividends received from these investments are deducted from the carrying amount of the investment, and any profit or loss obtained from them to which the Group is entitled based on its ownership interest is recognized under "Share of profit (loss) of associates accounted for using the equity method of accounting".

j) Inventories

Inventories are measured at their weighted average acquisition cost or the net realizable value, whichever is lower.

The net realizable value is the estimated selling price in the ordinary course of business less the applicable costs to sell.

The cost of inventories includes all costs of purchase and all necessary costs incurred in bringing the inventories to their present location and condition net of trade discounts and other rebates.

k) Non-current assets (or disposal groups of assets) held for sale or held for distribution to owners and discontinued operations

Non-current assets, including property, plant and equipment; intangible assets; investments accounted for using the equity method of accounting and joint ventures and disposal groups (a group of assets for disposal or distribution together with liabilities directly associated with those assets), are classified as:

- Held for sale, if their carrying amount will be recovered mainly through a sale transaction rather than through continuing use, or
- Held for distribution to owners, when the entity is committed to distribute the assets (or disposal groups) to the owners.

For the above classifications, the assets must be available for immediate sale or distribution in their present condition and their sale or distribution must be highly probable. For a transaction to be considered highly probable, management must be committed to the sale or distribution and actions to complete the transaction must have been initiated and should be expected to be completed within one year from the date of classification.

Actions required to complete the sale or distribution plan should indicate that it is unlikely that significant changes to the plan can be made or that the plan will be cancelled. The probability of shareholders' approval (if required in the jurisdiction) should be considered as part of the assessment of whether the sale or distribution is highly probable.

The assets or disposal groups classified as held-for-sale or held for distribution to owners are measured at the lower of their carrying amount and fair value less costs to sell or costs to distribute, as appropriate.

Depreciation and amortization on these assets cease when they meet the criteria to be classified as non-current assets held for sale or held for distribution to owners.

Assets that are no longer classified as held for sale or held for distribution to owners, or are no longer part of a disposal group, are measured at the lower of their carrying amounts before being classified as held for sale or held for distribution, less any depreciation, amortization or revaluation that would have been recognized had they had not been classified as held for sale or held for distribution to owners and their recoverable amount at the date of reclassification as non-current assets.

Non-current assets held for sale and the components of the disposal groups classified as held for sale or held for distribution to owners are presented in the consolidated statement of financial position as a single line item within assets referred to as "Non-current assets or disposal groups held for sale or for distribution to owners", and the related liabilities are presented as a single line item within liabilities referred to as "Liabilities included in disposal groups held for sale or for distribution to owners".

The Group classifies as discontinued operations those components of the Group that either have been disposed of, or are classified as held for sale and

- represent a separate major line of business or geographical area of operations;
- is part of a single coordinated plan to dispose of a separate major line of business or geographical area of operations; or
- is a subsidiary acquired exclusively with a view to resale it.

The after-tax results of discontinued operations are presented in a single line of the statement of comprehensive income referred to as "Profit (loss) from discontinued operations", as well as the gain or loss recognized from the measurement at fair value less costs to sell or from the disposal of the assets or groups for disposal comprising the discontinued operation.

l) Treasury shares

Treasury shares are presented deducting the caption "Total equity" in the consolidated statement of financial position and measured at acquisition cost.

Gains and losses from the disposal of treasury shares are recognized directly in "Total Equity – Retained earnings (losses)", without affecting profit or loss for the period.

m) Provisions

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material). The unwinding of the discount is recognized as finance cost. Incremental legal costs expected to be incurred in resolving a legal claim are included in measuring of the provision.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed.

A contingent liability does not result in the recognition of a provision. Legal costs expected to be incurred in defending a legal claim are expensed as incurred. Significant contingent liabilities are disclosed unless the likelihood of an outflow of resources embodying economic benefits is remote.

m.1) Provisions for post-employment benefits and similar obligations

Certain of the Group's companies have entered into pension and other similar commitments with their employees. Those defined benefit and defined contribution commitments are basically through pension plans, except for those related to certain benefits in lieu of payment, basically commitments to supply electric energy, which, due to their nature have not been outsourced and their coverage is provided through the related internal provision.

For defined benefit plans, the companies record the related expense for these commitments following the accrual criteria over the service life of the employees through timely actuarial studies performed as of the reporting date calculated applying the projected credit unit method. The cost of past services which correspond to variances in benefits is recognized immediately.

The defined benefit plan obligations in the statement of financial position represent the present value of the accrued obligations, upon deduction of the fair value of the different plans' assets, if any.

For each defined benefit plan, if the difference between the actuarial liability for past services and the plan assets is positive, it is recognized under line item "Provisions for employee benefits" in liabilities in the consolidated statement of financial position, and if such difference is negative is recognized under line item "Other financial assets" in the consolidated statement of financial position, provided that is recoverable for the Group, usually through a reduction in future contributions and taking into consideration the limit established in IFRIC 14, IAS 19 The Limit on a Defined Benefit Asset, Minimum Funding Requirements, and their interaction.

Actuarial gains and losses arising from measurements of both the plan liabilities and the plan assets, including the limit in IFRIC 14, are recognized directly as a component of other comprehensive income.

Contributions to defined contribution benefit plans are recognized as an expense when the employees have rendered provide their services.

n) Translation of balances in foreign currency

Transactions performed by each entity in a currency other than its functional currency are recognized using the exchange rates prevailing as of the date of the transactions. During the period, differences arising between the prevailing exchange rate at the date of the transaction and the exchange rate as of the date of collection or payment are recognized as "Foreign currency translation differences" in the consolidated statement of comprehensive income.

Likewise, at the end of each reporting period, balances receivable or payable denominated in a currency other than each entity's functional currency are remeasured using the closing date exchange rate. Any differences are recorded as "Foreign currency translation differences" in the consolidated statement of comprehensive income.

o) Classification of balances as current and non-current

In these consolidated statements of financial position, assets and liabilities expected to be recovered or settled within twelve months are presented as current assets or liabilities, except for post-employment and other similar obligations. Those assets and liabilities expected to be recovered or settled in more than twelve months are presented as non-current items. Deferred income tax assets and liabilities are classified as non-current.

In the case of obligations maturing in less than twelve months, but for which the Company has the substantial right to defer settlement for at least 12 months at the end of the reporting period, they are classified as non-current liabilities.

p) Income taxes

Income tax expense for the period is determined as the sum of current taxes from each of the Group's subsidiaries and results from applying the tax rate to the taxable income for the period, after deductions allowed have been made, plus any changes in deferred tax assets and liabilities and tax credits, both for tax losses and deductions. Differences between the carrying amount and tax basis of assets and liabilities generate deferred tax assets and liabilities, which are calculated using the tax rates expected to be applied when the assets and liabilities are realized or settled, based on tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets are recognized for all deductible temporary differences, tax losses and unused tax credits to the extent that it is probable that sufficient future taxable profits exist to recover the deductible temporary differences and use the tax credits. Such deferred tax asset is not recognized if the deductible temporary difference arises from the initial recognition of an asset or liability that:

- did not arise from a business combination; and
- at initial recognition provide it affected neither accounting profit nor taxable profit (loss).

With respect to deductible temporary differences associated with investments in subsidiaries, associates and joint arrangements, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profits will be available against which the temporary differences can be utilized.

Deferred tax liabilities are recognized for all temporary differences, except for those derived from the initial recognition of goodwill and those that arose from investments in subsidiaries, associates and joint ventures in which the Group can control their reversal and where it is probable that they will not be reversed in the foreseeable future.

Current tax and changes in deferred tax assets or liabilities are recorded in profit or loss, other comprehensive income or total equity in the statement of financial position, depending on where the gains or losses that triggered these tax entries have been recognized.

Any tax deductions that can be applied to current tax liabilities are credited to earnings within the line item "Income tax expenses", except when uncertainty exists about their tax realization, in which case they are not recognized until they are effectively realized, or when they relate to specific tax incentives, in which case they are recorded as grants.

At the end of each reporting period, the Group reviews the deferred tax assets and liabilities recognized, and makes, any necessary corrections based on the results of this analysis.

Deferred tax assets and deferred tax liabilities are offset in the consolidated statement of financial position if the Group has a legally enforceable right to set off current tax assets against current tax liabilities, and only when the deferred taxes relate to income taxes levied by the same tax authority.

q) Revenue and expense recognition

Revenue is recognized when (or as) the control over a good or service is transferred to the customer. Revenue is measured based on the consideration to which the Group is expected to be entitled for said transfer of control, excluding the amounts collected on behalf of third parties.

The Group analyzes and takes into consideration all the relevant facts and circumstances for revenue recognition, applying the five-step model established by IFRS 15: 1) Identifying the contract with a customer; 2) Identifying the performance obligations; 3) Determining the transaction price; 4) Allocating the transaction price; and 5) Recognizing revenue.

The following are the criteria for revenue recognition by type of good or service provided by the Group:

- Electricity supply (sale and transportation): corresponds to a single performance obligation that transfers to the customer a number of different goods/services that are substantially the same and that have the same transfer pattern. Since the customer receives and simultaneously consumes the benefits provided by the Company, it is considered a performance obligation met over time. In these cases, the Group applies an output method to recognize revenue in the amount to which it is entitled to bill for electricity supplied to date.
- Generation: revenue is recorded according to the physical deliveries of energy and power, at the prices established in the respective contracts, at the prices established in the electricity market by the current regulations, or at the marginal cost of energy and power, depending on whether they are unregulated customers, regulated customers or energy trading in the spot market are involved, respectively.

- Distribution of electricity: revenue is recognized based on the amount of energy supplied to customers during the period, at prices established in the related contracts or at prices stipulated in the electricity market by applicable regulations, depending on whether they are free or regulated customers, as applicable.

These revenues include an estimate of the service provided and not invoiced, through the reporting date of the financial statements (see Notes 2.3 and 27, and Appendix 3.2).

- Other Services: mainly the provision of supplementary services to the electricity business, construction of works and engineering and consulting services. Customers control committed assets as they are created or improved. Therefore, the Company recognizes this revenue over time based on the progress, measuring progress through output methods (percentage of completion through the present date, milestones reached, etc.), or costs incurred (resources consumed, hours of labor spent, etc.), as appropriate in each case.
- Sale of goods: revenue from the sale of goods is recognized at a certain time, when control of the goods has been transferred to the customer, which generally occurs at the time of the physical delivery. Revenues are measured at the independent sale price of each good, and any type of applicable variable compensation.

In contracts in which multiple committed goods and services are identified, the recognition criteria will be applied to each of the identifiable performance obligations of the transaction, based on the control transfer pattern of each good or service that is separate and an independent selling price allocated to each of them, or jointly to two or more transactions, when these are linked to contracts with customers that are negotiated with a single business purpose and the goods and services committed represent a single performance obligation and their selling prices are not independent.

Enel Américas determines the existence of significant financing components in its contracts, adjusting the value of the consideration if applicable, to reflect the effects of the time value of money. However, the Group applies the practical expedient provided by IFRS 15, and will not adjust the value of the consideration committed for the purpose of a significant financing component, if it expects, at the beginning of the contract, that the period between the payment and the transfer of goods or service to the customer is one year or less.

The Group excludes from revenue those gross inflows of economic benefits received when it acts as agent or commission agent on behalf of third parties, recording as revenues only the payment or commission to which it expects to be entitled.

Because the Group mainly recognizes revenue for the amount to which it has the right to invoice, it has decided to apply the disclosure practical expedient provided in IFRS 15, through which it is not required to disclose the aggregate amount of the transaction price allocated to the performance obligations not met (or not met partially) at the end of the reporting period.

In addition, the Group evaluates the existence of incremental costs of obtaining a contract with a customer and costs directly related to the fulfillment of a contract with a customer. These costs are recognized as an intangible asset if their recovery is expected are amortized in a manner consistent with the transfer of the related goods or services (see Note 3.d.3). As a practical expedient, the incremental costs of obtaining a contract are recognized as an expense if the amortization period of the asset that would have been recognized is one year or less. Costs that do not qualify for capitalization are recognized as expenses at the time they are incurred, unless they are explicitly attributable to the customer.

Interest income (expense) are recorded considering the effective interest rate applicable to the principal pending amortization during the related accrual period.

r) Earnings per share

Basic earnings per share are calculated by dividing net income attributable to shareholders of the Parent Company by the weighted average number of ordinary shares outstanding during the period, excluding the average number of shares of the Company held by other subsidiaries within the Group, if any.

Basic earnings per share for continuing and discontinued operations are calculated by dividing net income from continuing and discontinued operations attributable to shareholders of the Company (the numerator) by the weighted average number of shares of common stock outstanding (the denominator) during the year, excluding the average number of shares of the Company held by other subsidiaries within the Group.

Diluted earnings per share is calculated by dividing profit attributable to shareholders of the Parent Company by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares of that would be issued on conversion of all the potential dilutive securities into common shares, if any.

s) Dividends

Article No. 79 of Law No. 18,046 (Chilean Corporations Law) establishes that, unless unanimously agreed otherwise by the shareholders of all issued shares, listed corporations must distribute a cash dividend to shareholders on an annual basis, pro rata among the shares owned or the proportion established in the Company's by-laws if there are preferred shares, of at least 30% of profit for each year, except when accumulated losses from prior years must be absorbed.

As it is practically impossible to achieve a unanimous agreement given Enel Américas highly fragmented share ownership, at the end of each reporting period the amount of the minimum statutory dividend obligation to its shareholders is determined, net of interim dividends approved during the period, and then accounted for in "Trade and other payables, current" and "Payables due to related parties, current", as appropriate, and recognized in equity.

The interim and final dividends are deducted from equity when approved by the relevant authority, which in the first case is normally the Board of Directors and in the second case is the responsibility of the shareholders as agreed at a General Shareholders' Meeting.

t) Share issuance costs

Share issuance costs, only when they represent incremental expenses directly attributable to the transaction, are recognized directly in equity as a deduction from "Share premiums," net of any applicable taxes.

If the share premium account has a zero balance or if the costs described exceed the balance, they are recognized in "Other reserves". Subsequently, these costs must be deducted from paid-in capital, and this deduction must be approved at the closest Extraordinary Shareholders' Meeting, which occurs immediately after the date on which the disbursements were incurred.

Share issuance and placement expenses directly related to a probable future transaction are recorded as prepaid expenses in the statement of financial position. These expenses are recorded in equity upon issuance and placement of the shares, or in profit or loss when the conditions change and the transaction is no longer expected to occur.

u) Statement of cash flows

The statement of cash flows reflects changes in cash and cash equivalents that took place during the period, determined with the direct method. It uses the following definitions and related meanings:

- > **Cash flows:** inflows and outflows of cash or cash equivalents, which are defined as highly liquid investments maturing in less than three months with a low risk of changes in value.
- > **Operating activities:** the principal revenue-producing activities of the Group that cannot be considered investing or financing activities.
- > **Investing activities:** the acquisition and disposal of long-term assets and other investments not included in cash and cash equivalents.
- > **Financing activities:** activities that result in changes in the size and composition of the total equity and borrowings of the Group.

4. Sector regulation and electricity system operations

i. Regulatory Framework:

a) Argentina

The Argentine electric regulatory framework is established up by Law No. 24,065, which defines vertical segmentation for electricity generation, transmission, and distribution activities.

Law No. 24,065 established the bases for the creation of the Electricity Regulatory Body ("ENRE"), management of the Wholesale Electricity Market ("MEM"), the setting of spot prices and regulated tariffs.

Despite Law No. 24,065 and its subsequent regulations, the continuous economic crises that Argentina has been experiencing has led the government to intervene in the electricity market.

The electricity generation segment consists of companies that own electricity generation plants. These companies sell electricity to the market, at a price set by the regulatory body, which also carries out pricing updates and indexation.

Resolution SE No. 09/2024 dated February 8, 2024 updated the remuneration of generators. The regulation adjusted the current remuneration values of Resolution SE No. 869/2023 by 74% from February.

The electricity transmission sector is a public service that operates under monopolistic conditions and is made up of several companies to which the Argentine government grants concessions. A concessionaire operates and maintains the highest voltage facilities, and eight concessionaires operate and maintain the medium and high voltage facilities, to which generating companies, distribution companies and large customers are connected. Transmission companies are authorized to charge different tariffs for their services.

Electricity distribution is a public service that operates under monopolistic conditions and is made up of companies that the Argentine government has granted concessions to. Distribution companies have the obligation to supply electricity to individual customers within a specific concession area, whether or not these customers have a contract with the distribution company or directly with a generating company. Distribution companies have regulated tariffs and are subject to quality standards. Distribution companies can purchase electricity on the Argentine "MEM" spot market, at the so-called "seasonal price" defined by the Argentine SEE as "the maximum cost of electricity purchased by distributors that can be passed on to regulated customers".

Electricity tariffs are regulated by the Argentine "ENRE", based on the Comprehensive Tariff Review ("RTI") process, which determines tariff charts, their duration and relevant adjustments over time.

On May 10, 2019, Edesur and the Government Secretariat of Energy – on behalf of the National Government – entered into an Agreement for the Regularization of Obligations that put an end to the outstanding reciprocal claims arising from the transition period 2006 – January 2017. On the one hand, Edesur undertakes to : (i) pay penalties to customers over a 3-year period, discounted at the lending rate of Banco de la Nación Argentina; (ii) pay the fines contained in Annex VIII of the 2006 Agreement in up to 14 semi-annual installments, restated to the effective payment date by the average increase in the distribution cost; (iii) assign the amounts of penalties by periodic quality measurements during the transition period to investments, in addition to those established in the RTI that contribute to the improvement, reliability, and safety of services. In addition, new conditions were agreed in relation to the loan-arisen debts to be paid to CAMMESA. On the other hand, the Argentine State offset Edesur's trade debts payable to CAMMESA related to energy purchases made in the MEM before the entry into force of Resolution ENRE No 1/2016, and the National State debts intended to social plans, incurred in 2017 and 2018 for the consumption of electricity generated by settlements with community meters from July 2017 to December 31, 2018. The foregoing, in the proportion provided for in the New Master Agreement and its successive extensions, including the differences that result from applying a cap on the users invoices that benefit from the social tariff. Also, the Argentine State forgave the penalties that applied to the Public Administration.

On September 21, 2021 Resolution MECOM No 590/21 was published in the Official Gazette, by virtue of which the "Agreement for the Regularization of Obligations" executed in May 2019 was declared harmful to the general interest. The aforementioned resolution ordered the suspension of the administrative proceedings related to the performance of obligations assumed under the Agreement and instructed the Directorate of Contentious Energy Matters to bring annulment actions against the company. According to the Management of the Company the resolution does not attribute a breach of agreement to Edesur, and without prejudice to the foregoing, the agreement is in full force and effect, since it was validly signed by the parties duly vested with the relevant powers. Also the agreement is final, agreed and enforceable. On June 27, 2022, the Ministry of Economy and its competent areas, filed annulment actions and sought an injunction to prevent distributors from performing any act based on the agreement until final judgment. On October 30, 2024 the Company requested (without consenting to any fact or right) the constructive abandonment of the lawsuit for failure to prosecute, since the terms stated in the National Code of Civil and Commercial Procedure have elapsed, and because the main proceeding was not filed by the plaintiff in due time. In December 2024 the Federal Contentious Administrative Court No. 8 admitted the constructive abandonment of lawsuit for failure to prosecute. Given that no appeal was filed by the plaintiff, the resolution became final and the proceedings terminated.

On December 16, the new national administration issued DNU 55/2023, which declared a National Electricity Sector Emergency until December 31, 2024, establishing the following:

- instruct the SE to develop, put into force and implement necessary and essential actions in order to establish the mechanisms for sanctioning of prices under competitive conditions and free access, to maintain in real terms the levels of income and cover investment needs, to guarantee the continuous providing of public transport and distribution services under adequate technical and economic conditions for providers and users of all categories;
- determine the commencement of the corresponding RTIs, which must come into force on or before December 31, 2024;

- provides for the intervention of the ENRE and ENER GAS starting January 1, 2024 and until the appointment of the members of the Board of Directors and empowers the SE to designate the auditors, who must report on compliance with the renegotiation processes provided for by Law No. 27,541 and by Decree No. 1020 dated December 16, 2020 and others and carry out RTI processes, being able to approve transitory rate adjustments and periodic adjustments, seeking continuity and normal providing of the public services involved, on account of the results of the RTI.

On December 20, 2023, DNU No. 70/23 entitled "Basis for the Reconstruction of the Argentine Economy" was published. In principle the two important points, associated to the electricity market segment, which result from repealing Law No. 25,822 on the Federal Electricity Transport Plan and Decree No. 1491 dated August 16, 2002, No. 634 dated August 21, 2003 and No. 311 dated March 21, 2006 are:

- The first one related to Electricity Transport, is cancelling of the execution of the Federal Plan and annulling the financing scheme determined by law.
- Secondly, we note that the restrictions that existed to operate to export electric power and the application of domestic taxes on it are eliminated.

On January 4, 2024, by means of ENRE Resolution No. 2/2024, a public hearing was convened about the proposals of the concessionaires of the public electricity distribution service, Edenor S.A. and Edesur, aimed at obtaining a transitory adjustment in the tariff. The public hearing was held on January 26, 2024, and, on January 31, 2024, ENRE issued Resolution No. 83, approving the corresponding final report, in compliance with the provisions of the General Regulations on Public Hearings.

Once the previous process was completed, on February 15, 2024, the ENRE issued Resolution No. 101/2024, which approves the new tariff tables effective as of their publication in the Official Gazette, which occurred on February 16, 2024. This resolution contemplates an average increase of 323% in the Own Distribution Cost (CPD) and approves a monthly update formula as of May 2024 based on a combination of wage variation, wholesale price and consumer price indices. On the other hand, it incorporates an increase in the wholesale cost of energy of 181%, although it maintains the subsidy for the N2 and N3 residential segments (lower income and middle income). As a consequence of the above, the new average rate now stands at \$72.808/kWh, an increase of 232%. In addition, as of this modification, the rate is composed 40% of wholesale cost, 35% of CPD and 25% of taxes. On the same day, the Energy Secretariat published its Resolution No. 40/24, which temporarily suspends the mechanism for the allocation of payments made by Distribution agents to CAMMESA. From the date of publication, Distribution Agents will be able to allocate payments they make or would have made to CAMMESA after December 31, 2023.

On February 16, 2024 Resolution ENRE No. 101/24 was published in the Official Gazette, approving the new charts effective on the referred date; no retroactive application permitted.

The Resolution captures again the criteria established in the RTI regarding both, the distribution of VAD and the discount formula. As requested, a monthly update based on this tariff chart is incorporated from the tariff chart that would correspond to May 1st.

Also, similar to last year, the resolution requires the submission of a plan for the investment of 25% of the estimated annual remuneration.

- The wholesale cost maintains the subsidy only for T2 and T3 segments (medium and low income). These segments maintain the same seasonal price values as in November 2023.
- The new average tariff will be 72,808 \$/kWh.

On June 1, 2024 Resolution ENRE 334/24 was published, approving the Tariff Charts effective on the same date. They reflect the stabilized prices of energy and power, together with the new transportation charge, sanctioned by Resolution of SE 92/24. However, they do not reflect any variation in VAD, nor does the resolution make any mention of the VAD discount mechanism established in Article 8 of Resolution ENRE 101/24. In addition, this resolution implements the new criteria established in Resolution SE 90/24 by applying additional charges from 350 kWh-months of consumption for Tier 2 customers and 250 kWh-months of consumption for Tier 3 customers. Thus, the resolution replicates the previous T2 and T3 scheme and changes the limits.

The main issues in the resolution is the fact that:

- Tier 1 Residential users have an average increase of 20%
- Tier 2 Residential users have an average increase of 93% and Tier 3 Residential users of 130%

On May 28, 2024, Decree PEN 465/2024 established the restructuring of energy subsidy regimes under national jurisdiction (gas and electricity). The foregoing is aimed at ensuring a gradual, orderly, and predictable transition to a targeted subsidy scheme that will ensure a transition to a scheme that allows to pass actual energy costs on to users, promote energy efficiency, and guarantee access of vulnerable users to essential energy consumption.

ENRE approved the Tariff Schedules by means of Resolution ENRE 906/24, effective from November 1, 2024. This resolution incorporates a 6% increase in the CPD as instructed by the Ministry of Economy. Additionally, the stabilized energy and power prices of Resolution SE 283/24 (upheld by Resolution SCE&M 19/24) have been maintained. Thus, the new average tariff of the distribution company is 104.918 \$/kWh and VAD represents around 27% of the invoice, including taxes.

On November 29, the National Electricity Regulatory Entity (ENRE, by its acronym in Spanish), issued Resolution ENRE 1008/24, approving the Tariff Schedules effective from December 1, 2024. This Resolution incorporates a 5% increase in the CPD or VAD as instructed by the Ministry of Economy, maintaining the stabilized energy and power prices of Resolution SE 283/24 (upheld by Resolution SCE&M 19/24), the value of the FNEE at \$1,500/MWh and the criteria stated in Resolution SE 90/24 (Tier 2 limit 350 kWh-month and Tier 3 limit 250 kWh-month and discount levels with respect to the defined Seasonal Stabilized Price).

On December 27 ENRE issued Resolution ENRE 1060/24 approving the Tariff Schedules effective from January 1, 2025. This incorporates a 4% increase in the CPD or VAD as instructed by the Ministry of Economy, maintaining the stabilized energy and power prices of Resolution SE 283/24. As a result, the new average tariff of the distribution company is 108.526 \$/kWh (+1.5%).

b) Brazil

The electricity regulatory entity in Brazil is the National Electric Energy Agency ("ANEEL"). Its role includes inspecting concessions and authorizations for the generation, transmission and distribution of electric power, the promulgation of the sectorial regulatory framework, and the establishment of bidding processes under the supervision of the Ministry of Mines and Energy ("MME"), among other responsibilities.

The National Electric System Operator ("ONS") is responsible for the coordination and supervision in the Brazil's National Interconnected System "SIN" electric power generation and transmission facilities. The Electric Power Trading Chamber ("CCEE") operates the electricity purchase and sales market in Brazil through carrying out the financial settlement of the market, which includes contracts negotiated in the free and regulated market.

The electric power generation sector is organized on a competitive basis by energy contracts in the regulated market with regulated distributors through centralized energy auctions or in the free market, with retailers or non-regulated marketers or customers through bilateral contracts. Differences between production and sales (demand) are traded in the short term or in cash at the "Settlement Price for Differences" ("PLD" in its Portuguese acronym).

There is a mechanism called the Electricity Relocation Mechanism ("MRE" in its Portuguese acronym) used by hydroelectric generators to reallocate the hydrological risk by compensating differences between the established production capacity of a hydrological plant and its actual production.

The electricity transmission sector operates under public/private monopoly conditions with concession contracts granted through bids. The ANEEL sets the annual revenues of all electricity transmission companies operating in Brazil. Transmission revenue considers a fixed tariff for the availability of transmission assets, which does not depend on the amount of electricity that flows through the transmission lines. The transmission network comprises any transmission asset that operates above 138 kV.

Distribution is a public service that operates under the conditions of natural monopoly. The companies authorized to distribute electricity have been granted a concession to operate in a geographically defined concession area. Electricity concession holders must acquire electric power from the regulated market.

These regulatory mechanisms ensure the creation of regulatory assets/liabilities, whose tariff adjustment for possible deficits will occur from in the subsequent tariff adjustments. This mechanism is called the Securities Compensation Account - Part A (CVA in its Portuguese acronym) which is aimed at maintaining consistent operating margins for the concessionaire in order to avoid tariff gains or losses due to Parcel A costs (costs not managed by the distributor).

Rate adjustments as of the date of this report are as follows:

Company	Tariff adjustment date	Average gain setting	
		High voltage	Low voltage
Enel Distribución Rio	March 2024	+4.97%	+3.00%
Enel Distribución Ceará	April 2024	-2.10%	-3.03%
Enel Distribución Sao Paulo	July 2024	-3.52%	-2.11%

In January 2015, based on the mismatches between the energy costs recognized in tariffs and actual costs other than those related to operations of distribution entities, ANEEL began the application of a Pricing System known as "Tariffs Flags" of additional monthly charges over the tariff to the customers, provided that the marginal cost of the system is higher than the regulatory standard.

The Tariff Flags System is comprised of three levels of colored flags: Red, Yellow and Green. In conclusion, under this tariff system the generation cost that is currently transferred to the customer only once a year (when the annual tariff adjustment is performed), will have a variation on a monthly basis and the customer will be able to better manage its electricity consumption.

On January 7, 2022, Law No. 14,300/2022 was enacted, which establishes the Legal Framework for Energy Generation Distribution (GD) in Brazil. The Law provides for gradual changes in the energy compensation system (net metering) for new GD systems and guarantees the maintenance of current rules for plants in operation or those which were installed in the subsequent 12 months, until 2045. In addition, the Law creates a transition period for new power generation plants that connect to the national grid between January 7, 2023 and July 7, 2023. After this transition period, GD consumers will have to pay 100% of the grid charge (distribution network usage fee), net of the systemic benefits generated by GD. In May/2024, the National Energy Policy Council (CNPE, by its acronym in Portuguese) published the guidelines for the valuation of these costs and benefits and the next step is for ANEEL to indicate the calculation methodology and its revisions.

1. Distribution

ANEEL 2025-2026 Regulatory Agenda

ANEEL has approved the Regulatory Agenda for the biennium 2025-2026 that includes 28 strategic activities. Among the distribution highlights are the regulatory improvements to increase network resilience, modernization of metering and tariffs, revision of the resolution that deals with the Economic-Financial Efficiency criterion, in addition to the conclusion of revisions with regards to non-technical losses, bad debt, remuneration base, and other revenues. For the generation and marketing, the improvement of the market monitoring process and commercialization rules, the definition of curtailment operational criteria, and the insertion of storage systems are some of the highlights.

c) Colombia

In 1994, Law 142 or the Public Utility Act (Ley de Servicios Públicos Domiciliarios) and Law 143 or the Electricity Act (Ley Eléctrica) were issued, which established the general criteria and policies regulating the public utility service provision in Colombia, as well as the procedures and mechanisms for its regulation, monitor and oversight. The Electricity Act make the constitutional approach viable, regulates the generation, transmission, distribution and sale of electricity, creates a market and competitive environment, strengthens the industry and delimit the government intervention. There is general guidelines that would allow free competition in the business of generation and commercialization of electricity; while for the transmission and distribution business, these activities were treated as monopolies.

The main institution in the electricity sector is the Ministry Mining and Energy (MME), which through the Mining Energy Planning Unit (Unidad de Planeación Minero Energética, or UPME) develops the national Energy Plan and the Generation and Transmission Expansion Plan. The Energy and Gas Regulatory Commission (Comisión de Regulación de Energía y Gas, or CREG) is responsible for regulating and the Public Service Superintendency (Superintendencia de Servicios Públicos, or SSPD) is in charge of monitoring and controlling the companies in the industry. In addition, the Superintendency of Industry and Commerce is the national authority for free trade protection issues.

The electricity generation market includes companies that have power generation plants. Electricity generators sell their energy to the wholesale energy market (MEM) at the price resulting from free competition processes, in the case of regulated users, or to large customers referred to as unregulated users, through bilateral contracts.

Transmission companies that operate networks equal to or greater than 220 kV constitute the National Transmission System (STN). They must provide 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 charge for usage.

Distributors are natural regional monopolies with remuneration regulated by the CREG and supported by criteria of efficiency and quality in the provision of the service. Distribution charges are reviewed every five years and are updated monthly in accordance with the Producer Price Index (IPP) in addition to other periodic updates provided for in the regulation. The remuneration received by distributors includes remuneration for investments made that have been duly approved by the regulator. In the case of Enel Colombia's Distribution activity, the last investment plan was approved through Resolution CREG 068 of June 2021. In December of the same year, through Resolution CREG 215, the new rate of return of 12.09% was established for the electric energy distribution activity which has been in force as of 2022.

Energy transactions in the electricity industry operate on the basis of the electricity-selling are able to buy and sell energy through bilateral contracts, Long-Term energy exchange market - SCLP and other commercialization mechanisms enabled under the framework of Resolution CREG 114 of 2018. Additionally, operators in the sector can trade energy through a short-term market called energy exchange, which operates freely according to supply and demand conditions.

In addition, there are two mechanisms to promote the expansion of the system, as well as to guarantee the availability of the energy supply: i) auctions of Firm Energy Obligations (OEF, in its Spanish acronym) within a "Reliable Charge" scheme, and ii) long-term auctions to enhance the use of Non-Conventional Renewable Energy Sources (FNCER, in its Spanish acronym).

The 2022-2026 National Development Plan was issued on May 19, 2023 (Law 2,294), with transversal provisions for the entire sector's chain. In terms of generation, we note 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. For distribution, we note the possibility of making the investment plan more flexible and streamlining licensing for infrastructure projects, 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 standardization of networks in subnormal settlements. In terms of environmental issues, indications for land use plans, the creation of territorial water councils and the prioritization of dialogue and consultation with the peasant population are relevant. Finally, the company in charge of the national interconnection service (transmission) was authorized to participate in the activities of electricity generation, marketing and distribution, and some articles were included to promote and finance projects related to the energy transition.

In January 2024, the Energy and Gas Regulatory Commission (CREG, by its acronym in Spanish) published Resolution 101 036, which allows the direct contracting of energy to protect regulated users from high prices in the energy exchange during the occurrence of El Niño Phenomenon. The maximum quantities to be contracted will be included in the limit of own purchases stated by Resolution CREG 130 of 2019, which is not flexible, and prices resulting from the contracts may be transferred to the tariff of regulated users, within annual limits.

The CREG published Resolution 101-034, 2024 the same month and concomitant with the aforementioned regulation, "Whereby temporary provisions are established for the delivery of energy generation surplus to the National Interconnected System, SIN (by its acronym in Spanish)". This final regulation, which is of a transitory nature for a 6-month period, is intended to facilitate the delivery of generation surpluses to the SIN at the time El Niño phenomenon occurs.

In April 2024, the CREG published Resolution 101-041 of 2024, establishing transitory measures for the delivery of hydraulic plants with an available reservoir in case El Niño 23-24 phenomenon occurs. The final measure states: i) the bidding price will not be adjusted, if as a result of the ideal pre-delivery, the hydro plant which reserves are available for a more than 20 days, is involved in all those periods reported as available by the hydro plant, (ii) otherwise, its bidding price will be adjusted to the price of the centrally delivered hydro plant at the lowest bidding price, added by 15 \$/kWh.

In June 2024, the Energy and Gas Regulatory Commission (CREG) issued Resolution CREG 501 - 043 of 2024. This resolution modified the investment plan for the sales market served by ENEL COLOMBIA S.A. E.S.P. approved by Resolution CREG 189 of 2019. The project approval request for interconnectable zones is settled for year 2023. To this date, the Company recused such resolution.

On August 22, 2024 the Commission issued Circular CREG 053 of 2024 indicating the final methodology for calculating the average quality of service goals for years 2024 and 2025. For 2024, the goal methodology established in Resolution CREG 015 of 2018 remains unaltered with regards to both, the term indicator (SAIDI) and the frequency indicator (SAIFI). On the other hand, the following rules will apply in 2025:

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

d) Costa Rica

The activities of generation, transmission, distribution, and marketing of electricity are classified by Law No. 7,593 as public services, therefore, the participation of different agents in this sector is highly concentrated in the State. In Costa Rica, there are eight electricity distribution companies, two of which belong to the State and account for three-quarters of demand, another two are municipal companies and the remaining four are cooperatives. The participation of private entities (other than cooperatives) only occurs at the level of electricity generation, which is regulated by Laws No. 7,200 and 7,508.

The Ministry of the Environment and Energy (MINAE, by its acronym in Spanish) is in charge of developing and coordinating public policy and programs related to the environmental and energy sectors. In 2023, MINAE made the decision to transfer energy planning functions to the Secretariat of Sectoral Planning for the Environment and Energy (SEPLASA, by its acronym in Spanish). This governmental body is in charge of formulating and promoting comprehensive energy planning through strategic policies and actions that guarantee a timely and quality energy supply, contributing to the sustainable development of the country. The Energy Directorate, also part of MINAE, is in charge of specific aspects related to the management and regulation of the energy sector.

According to Law No. 7,593, the Public Service Regulatory Authority (ARESEP in its Spanish acronym) is responsible for regulating and overseeing the quality and price of public electricity services. Law No. 7,593 grants ARESEP sufficient powers to exercise the regulation of public services provided in the country, including electricity supply for the generation, transmission, distribution, and marketing phases. The Costa Rican Electricity Institute (ICE in its Spanish acronym) is a state company that provides electricity generation, transmission, and distribution services. It is the largest electricity generator in the country and is the sole purchaser of the energy generated by private generating companies under Laws No. 7,200 and 7,508. According to its foundational Law (No. 449 of April 8, 1949), the ICE is responsible for satisfying the domestic demand for electricity. For this reason, it has the largest capacity among the country's generating plants, mainly of a hydrological nature. The Electricity System Operation Directorate (DOCSE, by its acronym in Spanish), as part of ICE, is responsible for delivering generation to meet the national electricity demand. Lastly, the ICE, the generating companies under Laws Nos. 7,200, 7,508 and 8,345 and any distribution companies that have their own generation capacity are obligated to provide the System Operator with the required information regarding their generation plants that have a capacity equal to or greater than 5 MW.

As mentioned above, the State company "Costa Rican Electricity Institute" (ICE) is the largest generator in the country and the only purchaser of the energy that is produced. To date, only rural electrification cooperatives and municipal companies can sell the energy they generate directly to customers in their concession area, as provided in Law No. 8,345.

Law No. 7,200, authorizes the private generation of electricity in Costa Rica by plants with up to 20 MW of installed capacity, as well as from hydroelectric and unconventional sources. In addition, this law establishes that it is not permitted for private electricity generation projects to exceed 15% of the total power plants that comprise the National Electric System. As an additional requirement, at least 35% of the total stock capital of any private company that wishes to generate electricity to sell to the ICE must be owned by Costa Rican citizens.

However, a second regime of private participation in electricity generation was created by Law No. 7,508, which corresponds to the second chapter of Law No. 7,200. Through a regime of "Building, Operation and Transfer" (BOT), (granted by means of a public tender), the ICE can buy up to 15% of the energy in addition to that which is authorized by Law No. 7,200, thereby amounting to 30% of the national installed capacity. The process for negotiating electric power purchase and sales contracts with private generators is carried out through the Investment Strategies Process of the National Center for Electricity Planning (CENPE in its Spanish acronym), which is dependent on the ICE, currently DOCSE.

Because of the Government scheme of ICE as the sole purchaser of electricity and price setter in Costa Rica, there are no spot markets or free customers for public or private generators in Costa Rica.

The electricity transmission system meets all the characteristics of a natural monopoly. The administration of this system is carried out by ICE, in accordance with the expansion programs of electricity generation and distribution companies. Electricity transmission is the responsibility of the Electricity Business and Production Strategic Unit (UENPE in its Spanish acronym), which is dependent on the ICE.

Costa Rica's electricity transportation network consists of substations, lines, transformers, and reactive power compensation equipment. The network operates at two main voltage levels. The most important is the 230 kV network, which allows the transportation of large amounts of energy from the north and the Atlantic Ocean. The 138 kV network is mainly located in the central zone (in the shape of a ring).

The role of the distributor as an energy intermediary is that of a sole seller in its service area and the cost of purchasing energy from the Generation System is transferred directly to the tariffs of the Distribution System. Since 2013, a methodology has been applied to recognize the impact of fuels on tariffs quarterly, after adjusting the generation tariff to avoid duplicating such impact.

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

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

e) Guatemala

The Guatemalan electricity market is operated by public and private institutions. At the public level, the Ministry of Energy and Mines (MEM) dictates the National Energy Policy, the Generation and Transmission Expansion Plans and applies the General Electricity Law (LGE in its Spanish acronym). This sector's regulatory body is the National Electric Energy Commission (CNEE in its Spanish acronym), which enforces the law and imposes sanctions, ensures compliance by awardees and concessionaires, protects users, establishes regulated tariffs, settles disputes and issues technical standards, among other responsibilities.

The system operator and market administrator act as a private non-profit company called the Wholesale Market Administrator (AMM in its Spanish acronym), by means of their Rules and Regulations. The AMM consists of electricity generators, transmitters, distributors, traders, importers, exporters and large users.

In 1996, the energy industries were divided. The General Electricity Law established a separation of activities in the electricity sector and determined that generation, transmission, and distribution should be performed by different companies. Transmission and distribution are regulated activities, in which both private and public companies may participate. To that end, concessions are granted by public tender.

The electric power system consists of the National Electric System (SEN), which comprises the National Interconnected System (SNI) and some isolated systems.

Generators can make direct sales to traders or Large Users. Large Users are customers whose demands exceed 100 kW, who can become free customers by voluntarily agreeing on tariffs with the Company. Another source of revenue from the sale of electricity is the wholesale market, which is governed by the rules issued by the Wholesale Market Administrator (AMM).

Two products are traded in the Wholesale Market: 1. Capacity (monthly billing) and 2. Energy (hourly billing).

The electricity transmission system comprises the main system and the secondary system. The main system includes the national interconnected trunk system, the Guatemala-El Salvador interconnection, the Guatemala-Mexico interconnection, and the interconnection with Central America (SIEPAC). The secondary system consists of the electrical infrastructure used by the generators to supply the main system and the infrastructure that goes from the main system to the distribution centers. Transmission lines essentially operate at four voltage levels: 400 kV, 230 kV, 138 kV and 69 kV.

The distribution system consists of distribution infrastructure (distribution lines, substations and networks) that operates at voltages of less than 34.5 kV. The main components of the distribution system are coordinated by the AMM and operated by the distribution companies.

The Distribution Value Added (VAD) is the fee received by companies that distribute electricity to end consumers for allowing the use of their distribution facilities, including (but not limited to), medium and low voltage distribution networks, transformers, connections and meters. The VAD also includes the costs of administration, marketing, operation and maintenance of these facilities. Overall, the VAD corresponds to the average cost of capital and operation of an efficient distribution network of reference.

In March 2023, the National Commission of Electric Energy (CNEE) published the new Technical Standard for Connection in its final form through Resolution CNEE 70 of 2023. The standard covers matters related to the rights and obligations of the transportation company and the interested party, connection procedures, procedures for resolving discrepancies, contents of the connection contract, and procedures for acceptance and determination of tolls.

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

In January 2024, the Ministry of Energy and Mines of Guatemala (MEM, by its acronym in Spanish) published the Indicative Expansion Plan for the Generation System and the Expansion Plan for the Transmission System, both for the 2024-2054 period. These plans aim to reach the 99.99% electricity coverage goal by 2032. The Ministry also contemplates that the first plan (Generation 24-54) represents a very important milestone to the next generation bidding process PEG 05-2024, given this process should be initiated this year with the purpose of awarding contracts to new generation plants for the period beginning in 2030, as the contracts for more than 1,065 MW with the three most important distributors in Guatemala, will expire in 2030 and must be replaced by new contracts with new power plants. The generation plan will focus on renewable resources, in consideration to the country's large hydroelectric potential, as well as geothermal, wind, and solar potential, and a large natural gas potential, specifically in Petén.

In May 2024, the National Electric Energy Commission (CNEE, by its acronym in Spanish) of Guatemala approved – by means of Resolution CNEE-128-2024– the regulatory proposal submitted by the AMM for the installation, operation, and remuneration of storage systems attached to solar and wind power plants, referred to in the regulatory proposal as Autonomous Hybrid Generation (GHA, by its acronym in Spanish). It contemplates modifications to 8 Commercial Coordination Standards (NCC 1, 2, 3, 5, 8, 13, 14, and 15) and 4 Operational Coordination Standards (NCO 1, 2, 3, and 4).

f) Panama

Different players in the Panamanian electricity system make up the National Interconnected System (SIN in its Spanish acronym).

Law No. 6, dated February 1997, and its amendments, establishes the regulatory and institutional framework for the provision of the public electricity service. This Law states that the activities Transmission, Distribution, Marketing and Generation of electric power regulated. The National Authority of Public Services (ASEP in its Spanish acronym) is the entity in charge of regulating, supervising and ensuring the adequate provision of these public services, thereby guaranteeing that regulated companies and customers and/or end users comply with current legal regulations, as well as exercising their rights and fulfilling their obligations.

In Panama, Empresa de Transmisión Eléctrica S.A. (ETESA) is the Government entity that acts as a purchasing manager. This entity regulates the Electricity Contract Market, and the contract of power and energy for end customers of distribution companies. Distribution companies must be engaged by 100% two years before the provision of services, and minimum engagement percentages are established gradually.

ETESA transport high voltage electric power from the point of delivery of the generators to the point of reception by the distribution company or the Large Customer, as appropriate. ETESA also coordinates the operations and transactions between the participants of the Wholesale Electricity Market through the National Dispatch Center (CND), a subsidiary of ETESA.

When producers (including generators, self-generators and co-generators based in the Republic of Panama) sell their own-generated surpluses to third parties, they have various options: i) selling energy and capacity in the short-term market (or spot market) with a price defined by the CND, ii) participating in the contract market, and; iii) selling to free customers for those whose demand is higher than 100 kW.

For the promotion of small generation plants that use new renewable, clean energy sources, legal incentives have been established. These include several fiscal benefits such as an exemption from distribution and transmission charges, and exemption from import taxes, tariffs, rates, contributions and liens. They are also exempt from Tax on the Transfer of Personal Property and Provision of Services. These tax benefits are focused on the construction, operation and maintenance of renewable, clean energy source plants with installed capacity of up to 500 kW.

The electricity distribution service includes transporting electricity through the distribution networks, as well as delivering and marketing energy to end customers. Distribution is a monopolistic activity and therefore, it is regulated. Electricity sales to end consumers are receive regulated tariffs. These tariffs cover the costs incurred by each distribution company to provide the service to each category of customers, according to their consumption features.

In December 2023, at the COP28 in Dubai, it was announced that Panama officially joined the Global Offshore Wind Alliance (GOWA), which gathers governments, the private sector, and international organizations to accelerate the global implementation of offshore wind technologies. The objective of the Government of Panama, through the National Energy Secretariat, is to promote the National Innovation Strategy for the National Interconnected System, where one of the goals is to promote the contribution of non-conventional renewable energy generation, from generation plants connected to the SIN and distributed generation (including prosumers), to be greater than 20% of energy consumption by 2030.

In April 2024, the National Energy Secretariat published Resolution MIPRE-2024-0014471, through which it adopts the Roadmap for the Digitalization of the Panamanian electricity sector that has been developed following the guidelines of the Energy Transition Agenda. It also focuses on the data processing and analysis capacity as it is a central axis in the new model of the electricity sector, proposing actions for the implementation of digital systems to monitor and control the quality of electric services, increasing the autonomy and resilience of grids with the use of intelligent equipment, in collaboration with technology developers and regulators.

g) Regional Electricity Market (REM) for Central American Companies

The Central American Electricity Market includes two essential elements: the creation and implementation of the Regional Electricity Market (the REM), which is a supranational wholesale market that serves as the basis for investment in the integrated electricity transmission system; and the development and construction of the first regional transmission system. This system delivers the physical assets for the operation of the REM.

The regulation of the REM is contained in a series of legal and administrative instruments, including the Central American Electricity Market Framework Treaty and its Protocols; the Regulation of the Regional Electricity Market ("RREM") and the Normative Resolutions of the Regional Electric Interconnection Commission ("REIC"). These instruments define the operating principles for the REM and establish: (i) the creation of the "REIC", as the entity that is responsible for regulating commercial relations between public and private agents that are connected to the regional electricity system, and setting the remuneration and pricing mechanisms of the exchange and transportation of energy, among other functions; (ii) the creation of the Regional Operator Entity ("ROE") which is in charge of coordinating the technical and commercial operation of energy exchanges between the agents of the Central American countries in its capacity as operator and administrator of the system and the regional electricity market; and (iii) the creation of the Regional Electricity Market Directive Council ("REMDC"), which is a political entity that is responsible for promoting the development of the REM and facilitating compliance with the objectives of the Central American Electricity Market Framework Treaty and its Protocols, as well as coordinating relations with the other regional stakeholders.

These regulations have defined the REM as a regional wholesale electricity market whose organization and operation are based on the following principles:

- . Its commercial electricity transactions may arise from: i) occasional transactions resulting from a specific offer, and ii) contracts between market agents.
- a. With the exception of transmitters, Market agents can buy and sell electricity freely, thereby guaranteeing the free transit of electricity through the networks of the REM member countries.
- b. Market agents can install generation plants in any of the REM member countries for trade and access to regional transmission networks (except for Costa Rica, which only recognizes the Costa Rican Electricity Institute as agent).
- c. Although the REM is a market with its own rules (independent from those of the national markets in the member countries), its operations are carried out through the infrastructure of the Regional Transmission Network ("RTN"), which includes the national networks.

d. REM electricity transactions are carried out in two types of market:

Regional Contracts Market: This market comprises all the contracts for the injection and withdrawal of electricity in the REM that agents have entered into. Depending on their supply priority, these contracts can be Firm Contracts or Non-Firm Physical-Flexible Contracts ("NFPFC"). Firm Contracts entail being a holder of Firm Transmission Rights ("FTR"). These FTR assign their holder the right (but not the obligation) to inject power into a node and to withdraw it in another node of the RTN during a valid period. These rights will essentially depend on the operational capacity of the regional transmission network, for which monthly and annual auctions are held where Agents registered in the Regional Electricity Market can bid to acquire them. The Minimum Prices for the acquisition of FTR are set by the ROE, according to the current methodology. In cases where two or more FTR offers have the same RTN injection and withdrawal nodes, the rights will be assigned according to the established optimization model.

When FTR are not available, electricity transactions can still be made through Non-Firm Physical-Flexible Contracts ("NFPFC"), which are subject to Variable Transmission Costs resulting from network congestion.

The Regional Contract Market provides agents with instruments that allow them to manage energy supply and price risks in the REM and enables long-term investments in regional infrastructure. In addition, agents are free to set prices and other contractual conditions.

Regional Opportunity Market: This is a short-term market based on daily offers of electricity injection and withdrawal in the enabled nodes of the RTN during a "Market Period" (which lasts one hour). The Regional Opportunity Market includes specific transactions that are scheduled one day in advance, as well as transactions that occur as a result of real-time deviations of scheduled electricity injections and withdrawals in each Market Period.

Electrical Interconnection System for Central American Countries ("EISCAC"): The Electrical Interconnection System for Central American countries consist of 230 kV infrastructure through 1,800-kilometer transmission lines that cross Guatemala, El Salvador, Honduras, Nicaragua, Costa Rica and Panama, with a total transmission capacity of 300 MW. The EISCAC has been developed by the Network Owner Company ("NOC"), a company whose main shareholders are the state electricity companies of each of the MEM countries and some minority private interests.

h) Peru

The main laws that regulate the Peruvian electricity market are the Electricity Concession Law (Law No. 25,844), its regulations and the Law ensuring the Efficient Development of Electricity Generation (Law No. 28,832).

Law No. 25,844, the Electricity Concession Law, indicates that the Peruvian electricity sector is divided into three large segments: generation, transmission and distribution, such that no more than one activity can be developed by the same company. Excluded from this prohibition are acts of vertical concentration that do not affect competition or restrict free competition in the market. The Peruvian electrical system is composed of the National Interconnected Electrical System (SEIN), in addition to some isolated electrical systems.

The operation of power generation companies is subject to the provisions and policies of the Economic Operation Committee of the National Interconnected System (COES). The aim of this entity is to coordinate efficient operations, to guarantee the safety, reliability and continuity of the supply of electrical energy to secure the best use of energy resources.

The sale of energy by generators to distributors for the purpose of the public supply of electricity is performed through bids or bilateral contracts (with a regulated maximum price established by the Peruvian electricity regulator, the OSINERGMIN – bar tariff). The bid mechanism has the purpose of establishing a system that promotes investments in new generation capacity through long-term electricity supply contracts and firm tariffs with distribution companies. In addition, generation companies can engage directly from free customers, with whom they agree on energy sales prices.

The transmission system consists of transmission lines, substations, and equipment that transport electricity from generating plants to consumption or distribution centers. The foregoing is primarily regulated by the Electricity Concessions Law, its regulations and the Electricity Concessions Law No 28,832. In Peru transmission is defined as all lines or substations with a voltage higher than 60 kV. COES is responsible for planning and OSINERGMIN is responsible for tariff supervision and regulation.

The electricity distribution activity is subject to a regulated tariff and a concession to operate within a geographic zone.

The process for determining the distribution rate in Peru is referred to as “Distribution Value Added Determination” (“VAD”) and is performed every 4 years. Note that the Peruvian regulation follows the regulatory scheme of a Model Company. Accordingly, the investment, operations, and maintenance costs required to supply the concession area are established in each tariff process. Each electricity supply company will use these recognition parameters under the criteria defined by the OSINERGMIN. The VAD is determined individually for each distributor which has more than 50,000 customers.

The last tariff process was performed in 2022–2026 and 2023–2027 periods, where OSINERGMIN set the new VAD values, breaking distributors into two groups. These values are effective from November 1, 2022 (group 1) and November 1, 2023 (group 2).

ii. Limits on integration and concentration

In general, every country has legislation for the defense of free competition, which, together with the specific regulations on the electricity market, define criteria to avoid excessive levels of economic concentration and/or abusive market practices. However, this is not the case in Costa Rica, where electricity generation, transmission and distribution are concentrated in State-owned companies, with a very limited space for private companies in the generation sector. This is subject to restrictions such as the fact that they cannot exceed 15% of the total generation capacity and 35% of the property of these private companies must remain in Costa Rican hands.

In principle, the regulators allow the participation of companies in different activities (e.g. generation, distribution, and commercialization) as long as there is an adequate separation of each activity, for both accounting and company purposes.

Nevertheless, most of the restrictions imposed involve the transmission sector mainly due to its nature and to the need to guarantee adequate access to all agents. In Argentina and Colombia, there are specific restrictions if generation or distribution companies want to become majority shareholders in transmission companies. In the case of Central America, to the strong national concentration of Costa Rica is added the also concentrated transmission activity in Panama.

Regarding concentration in a specific sector, in Argentina, there are specific limits that affect the vertical integration of a company. In Peru, integration is subject to the authorization of the Instituto Nacional de Defensa de la Competencia y Protección de la Propiedad Intelectual ("INDECOPI"), an antitrust authority that is able to establish commercial conduct. In Colombia, no company may have a direct or indirect market share of over 25% in electricity sale activities. In May 2019, Law No.1,955 of the National Development indicates that in order to ensure the sustainability of the provision of the service on the Caribbean Coast, the limits on the participation in the commercialization activity may be higher, than the current regulatory limit by possibly as much as 10 additional percentage points.

One of these relates to participation limits depending on market concentration (HHI) and the size of the players according to their Firm Energy, and the other relates to pivotally conditions in the market depending on the availability of resources to meet system demand. In addition, Colombian companies can engage in energy generation, distribution and commercialization activities in an integrated manner. Finally, in Brazil, with the changes taking place in the power industry under Law No. 10,848/2004 and Decree No. 5,163/2004, the ANEEL gradually perfected regulations, eliminating concentration limits as no longer compatible with the prevailing regulatory environment. However, regulatory approval is required for consolidations or mergers to take place between players operating within the same business segment.

iii. Unregulated customers market

In all of the countries where the Group operates, distributing companies can supply their customers under regulated or freely-agreed conditions. The supply limitations imposed on the unregulated market are as follows:

Country	kW threshold
Argentina	> 30 kW
Brazil	Group A Consumers without a minimum demand limit (1)
Colombia	> 100 kW or 55 MWh-month
Costa Rica	Not applicable (2)
Guatemala	>100 kW
Panama	>100 kW
Peru	>200 kW (3)

(1): Since January 2024 all group A consumers (connected to voltage levels > 2.3kW), without minimum demand, can access the free electricity market.

(2): In Costa Rica there is only one electricity purchaser, which is the ICE, therefore, there is no concept of a free customer.

(3): D.S. 018-2016-EM established that:

- The demand of customers that can opt between the regulated and free market (those with demand from 200 to 2,500 kW) is measured at each point of supply.
- Customers whose demand at each point of supply is greater than 2,500 kW are necessarily free customers.

5. Non-current assets held for sale

The composition and movements in non-current assets held for sale for the years ended December 31, 2024 and 2023, is as follows:

In thousands of U.S. dollars – ThUS\$

ASSETS	01-01-2023	Reclassification n to / from current and non-current assets	Disposal and changes in the scope of consolidation	Other movements	12-31-2023	Reclassification n to / from current and non-current assets	Disposal and changes in the scope of consolidation	Other movements	12-31-2024
CURRENT ASSETS									
Cash and cash equivalents	43,826	275,558	(57,227)	(95,812)	166,345	(3,465)	(122,883)	(33,786)	6,211
Other current financial assets	23,516	20,047	(23,516)	(19,034)	1,013	(596)	(380)	(37)	-
Other current non-financial assets	12,991	83,389	(13,406)	(42,333)	40,641	(218)	(23,969)	(13,454)	3,000
Trade and other current receivables	75,228	240,741	(75,555)	(7,060)	233,354	-	(271,765)	44,885	6,474
Current accounts receivable from related parties	-	47,260	(5)	(38,320)	8,935	-	(28,423)	19,488	-
Inventories	44,670	50,427	(44,777)	51,407	101,727	-	(98,320)	12,389	15,796
Current tax assets	13,258	6,335	(13,258)	35,854	42,189	-	(71,709)	37,817	8,297
TOTAL CURRENT ASSETS	(Subtotal)	-	(227,744)	(115,298)	594,204	(4,279)	(617,448)	67,902	39,778
NON-CURRENT ASSETS									
Other non-current financial assets	135,349	134,481	(135,349)	(134,481)	-	-	-	-	-
Other non-current non-financial assets	1,013	40,526	(1,525)	(1,815)	38,199	(36)	(32,800)	1,172	6,535
Trade and other non-current receivables	60,680	(123)	(60,680)	123	-	-	3	101	104
Non-current accounts receivable from related parties	-	54,646	-	(52,084)	2,562	-	(41,465)	38,903	-
Investments accounted for using the equity method	83	110,409	(83)	(110,409)	-	-	(83,892)	83,892	-
Intangible assets other than goodwill	14,990	96,985	(15,331)	10,757	107,401	(11)	(100,828)	(3,436)	3,126
Goodwill	-	257,238	-	954	258,192	-	(258,192)	-	-
Property, plant and equipment	113,990	2,879,327	(133,859)	172,758	3,032,216	(701)	(2,899,126)	(23,314)	109,075
Right-of-use assets	10,399	166,241	(10,399)	2,185	168,426	-	(74,054)	(6,994)	87,378
Deferred tax assets	29,148	16,051	(29,148)	2,811	18,862	(4,257)	(14,698)	93	-
TOTAL NON-CURRENT ASSETS	(Subtotal)	365,652	3,755,781	(396,374)	109,201	(5,005)	(3,505,052)	90,417	206,218
TOTAL ASSETS		365,652	4,479,538	(614,118)	4,220,062	(9,284)	(4,122,501)	157,719	245,996

In thousands of U.S. dollars – ThUS\$

LIABILITIES	01-01-2023	Reclassification n to / from current and non-current assets	Disposal and changes in the scope of consolidation	Other movements	12-31-2023	Reclassification n to / from current and non-current assets	Disposal and changes in the scope of consolidation	Other movements	12-31-2024
CURRENT LIABILITIES									
Other current financial liabilities	3,869	350,992	(3,869)	112,743	463,735	-	(540,728)	142,704	65,711
Current lease liabilities	1,273	11,939	(1,273)	(1,392)	10,547	-	(10,525)	453	475
Trade and other payables, current	52,174	324,760	(52,601)	11,606	335,939	(100)	(267,457)	(59,408)	8,974
Current accounts payable to related parties	24,284	175,005	(24,284)	(117,149)	57,856	(5)	(14,370)	(42,483)	998
Other current provisions	2,365	10,828	(2,365)	(606)	10,222	-	(11,596)	1,374	-
Current tax liabilities	5,951	42,331	(6,007)	19,983	62,258	-	(77,390)	20,742	5,610
Other current non-financial liabilities	11,447	44,574	(11,462)	18,034	62,593	(41)	(60,397)	(1,343)	812
TOTAL CURRENT LIABILITIES	(Subtotal)	101,363	960,429	(101,861)	43,219	(146)	(982,463)	62,039	82,580
NON-CURRENT LIABILITIES									
Other non-current financial liabilities	32,875	940,507	(32,875)	(388,211)	552,296	-	(487,154)	(65,142)	-
Non-current lease liabilities	9,494	29,493	(9,494)	(14,742)	14,751	-	(13,942)	(809)	-
Trade payables, non-current	-	1,062	-	17	1,079	-	(1,055)	(24)	-
Other long-term provisions	182	32,007	(182)	(1,297)	30,710	-	(29,794)	820	1,736
Deferred tax liabilities	22,207	298,129	(22,207)	19,352	317,481	(201)	(296,589)	8,429	29,120
Non-current provisions for employee benefits	4,055	4,321	(4,055)	748	5,069	-	(4,928)	(141)	-
Other non-current non-financial liabilities	10,579	18,735	(10,579)	(401)	18,334	-	(17,798)	(536)	-
TOTAL NON-CURRENT LIABILITIES	(Subtotal)	79,392	1,324,254	(79,392)	(384,534)	(201)	(851,260)	(67,403)	30,856
TOTAL LIABILITIES		180,755	2,284,683	(181,253)	(341,315)	(347)	(1,833,723)	4,636	113,436
NET ASSETS AND LIABILITIES VALUE		184,897	2,194,855	(432,865)	116,816	(8,937)	(2,288,778)	153,083	132,560

5.1 Sale transaction of operating subsidiaries in Peru

In 2023, the Company initiated a process to sell its Peruvian operating subsidiaries engaged in the distribution of electric power, the generation of power and of advanced energy solutions.

This process showed significant progress during 2024, in fact, the sale of the main subsidiaries was completed.

Details of the companies involved in the sales process and their status are as follows:

	Business	Process Status
Enel Generación Perú S.A.	Electric power generation	Completed. May 2024
Chinango S.A. (i)	Electric power generation	Completed. May 2024
Energética Monzón S.A.C. (i)	Electric power generation	Completed. May 2024
SL Energy S.A.C. (i)	Electric power generation	Completed. May 2024
Compañía Energética Veracruz S.A.C.	Electric power generation	Completed. May 2024
Enel Distribución Perú S.A.A.	Electric power distribution	Completed. June 2024
Enel X Perú S.A.C.	Advanced energy solutions	Completed. June 2024
Enel Generación Piura S.A.	Electric power generation	In progress
Enel X Way Perú S.A.C.	Electric mobility solutions	In progress

(i) Subsidiaries of Enel Generación Perú S.A.

The Management of Enel Américas estimates with a very high probability that the sale of its interest in Enel Generación Piura S.A. and Enel X Way Perú S.A.C. will be completed in the next 12 months.

Through the different companies that are part of the Generation segment in Peru, this segment reaches an installed capacity of 2,255 MW, which is distributed among the following technologies:

Thermoelectric generation: It has a total installed capacity of 1,150 MW, consisting of three power plants with eight generation units. These amounts include Enel Generación Piura, which has installed capacity of 319 MW, from a plant with three generation units.

Hydroelectric generation: It has eight hydroelectric plants with a net installed capacity of 794 MW, consisting of two reservoirs and six run-of-river technology plants.

Wind Generation: The Wayra wind farm, with a net installed capacity of 132 MW, is located in the district of Marcona. It has forty-two wind turbines of 3.15 MW each.

Solar Generation: The Rubí Photovoltaic Solar Power Plant has a net installed capacity of 179 MW, consisting of 560,880 solar panels that cover 400 hectares of the Moquegua desert.

Enel Distribución Perú S.A.A. is a Peruvian energy distributor that operates in the northern area of the city of Lima. Its concession area covers 1,602 km² and provides services to more than 1.5 million customers.

Enel X Peru S.A.C. offers smart, simple and fast technologies and services to help different types of customers, making smarter decisions about the way energy is used, created, stored, and managed.

Enel X Way Perú S.A.C. is a company owned 20% by the subsidiary Enel Perú S.A. and specializes in sustainable electric mobility with a focus on the development of technologies, flexible mobility solutions and smart electric charging (See Note 13).

Specific background information

i) Sale of Enel Generación Perú and Compañía Energética Veracruz S.A.C.

On November 21, 2023, Enel Américas and its Peruvian subsidiary Enel Perú S.A.C., entered into an English-language agreement, the "Purchase and Sale Agreement" ("PSA"), by virtue of which the parties agreed to sell 100% of their shares issued by Enel Generación Perú S.A.A. to Niagara Energy S.A.C., a Peruvian company controlled by the global investment fund Actis. The holding of these shares is equivalent to ownership interest of 66.5% in Enel Perú S.A.C. and 20.46% of ownership interest in Enel Américas, as well as shares issued by Compañía Energética Veracruz S.A.C. that are equivalent to 100% of its share capital owned by Enel Perú S.A.C. (the "Purchase Sale Agreement").

The performance of the PSA and resulting transfer of the shares owned by Enel Américas and Enel Perú S.A.C. and issued by Enel Generación Perú S.A.A. and Compañía Energética Veracruz S.A.C., was subject to certain suspensive conditions usually included in this type of transactions, among which the approval of the transaction by WNEERSHIP, as part of INDECOPI, stands out. The shares of Compañía Energética Veracruz S.A.C would be acquired directly and the shares of Enel Generación Perú S.A.A. would be acquired through a public offering in conformity with the Peruvian law.

Additionally, on April 17, 2024 Enel Américas exercised an option agreed in the PSA by virtue of which the entity sold 100% of its shares issued by Enel Generación Perú S.A.A. to Enel Perú. The transaction is intended to make Enel Perú S.A.C. the single seller on behalf of Enel Group in the previous public offering made by Niagara Energy, in conformity with the Peruvian law, of all such offered shares.

On May 9, 2024, (i) the public offering was formalized and the shares issued by Enel Generación S.A.A. were transferred to Niagara Energy S.A.C., and (ii) the shares of Compañía Energética Veracruz S.A.C. were transferred to Niagara Energy S.A.C. As a result of the stock sale, Enel Perú received the amount of ThUS\$1,287,889 that triggered a gain as the net effect on the consolidated profit or loss of Enel Américas of ThUS\$302,030 (see Note 5.1 b).

ii) Sale process of Enel Distribución Perú and Enel X Perú.

On April 7, 2023, the subsidiary of Enel Américas, Enel Perú S.A.C. entered into a Share Purchase Agreement, agreeing to sell to China Southern Power Grid International (HK) Co., Limited, all of its shares issued by Enel Distribución Perú S.A.A., equivalent to 83.15% of its capital stock, and by Enel X Perú S.A.C., equivalent to 100% of its capital stock (the "Purchase and Sale Agreement").

The execution of the Sale and the consequent transfer of the shares owned by Enel Perú S.A.C. issued by Enel Distribución Perú S.A.A. and Enel X Perú S.A.C. was subject to several suspensive conditions usual for this type of transactions, including its approval by the National Institute for the Defense of Free Competition and the Protection of Intellectual Property (INDECOPI) of the Republic of Peru and the approval of the competent Chinese authorities in matters of outbound direct investments (ODI) The acquisition will be made directly, however, the acquirer will be required to make a public offer of acquisition (OPA) in conformity with Peruvian law.

On May 21, 2024 all the regulatory suspensive conditions to which the PSA had been subject were fulfilled. Therefore, on June 12, 2024 our subsidiary Enel Perú S.A.C. finalized the sale of all shares issued by Enel Distribución Perú S.A.A., equivalent to approximately 83.15% of its share capital and by Enel X Perú S.A.C., equivalent to 100% of its share capital, to the Chinese company Southern Power Grid International (HK) Co., Ltd.. As a result of the sale of shares, Enel Perú received ThUS\$3,088,714 that triggered a gain as net effect on the consolidated profit or loss of Enel Américas of ThUS\$1,410,329 (See Note 5.1 b).

Note that, considering the progress in the process, the provisions of IFRS 5 "Non-Current Assets Held for Sale and Discontinued Operations" (IFRS 5) and following the accounting criteria described in Note 3.k), in 2023 the Company had already reclassified the assets and liabilities related to the Peruvian businesses as held for sale and defined the Peruvian operations as discontinued. This means that after-tax results of the Peruvian operating subsidiaries are presented, on a comparative basis, as a single, separate amount in the consolidated statements of income of Enel Américas, as profits from discontinued operations.

Information about discontinued operations

a) Other comprehensive income accumulated in net equity

The accumulated balances in reserves for other comprehensive income, associated with the assets and liabilities related to the operating subsidiaries in Peru, are detailed as follows:

In thousands of U.S. dollars – ThUS\$			
	12-31-2024	12-31-2023	12-31-2022
Foreign currency exchange differences	(2,690)	101,271	85,902
Cash flow hedges	(552)	2,588	2,667
Total	(3,242)	103,859	88,569

b) Revenue and expenses

All related revenue and expenses of the Peruvian operating subsidiaries, mentioned above, were considered discontinued operations and are presented in "Profit (loss) from discontinued operations" in the consolidated statement of comprehensive income.

As of December 31, 2024, 2023 and 2022, profit (loss) from discontinued operations by nature is detailed as follows:

In thousands of U.S. dollars – ThUS\$

STATEMENTS OF PROFIT (LOSS)	2024	2023	2022
Revenue	721,696	1,707,852	1,541,985
Cost of Sales	(435,873)	(1,056,803)	(1,020,524)
Gross Profit	285,823	651,049	521,461
Financial income (costs)	(14,390)	(41,587)	(33,617)
Profit (loss) before tax from discontinued operations	271,433	609,462	487,844
Income tax expense from discontinued operations	(91,086)	(214,505)	(148,296)
Profit (loss) after tax from discontinued operations	180,347	394,957	339,548
Gain on sale before tax from discontinued operations	2,469,906	-	-
Income tax expense due to gain on sale from discontinued operations	(757,547)	-	-
Gain on sale after tax from discontinued operations	1,712,359	-	-
PROFIT (LOSS) FOR THE PERIOD FROM DISCONTINUED OPERATIONS	1,892,706	394,957	339,548
Attributable to:			
Equity holder of the parent	1,853,042	291,891	282,539
Non-controlling interests	39,664	103,066	57,009
PROFIT (LOSS) FOR THE PERIOD FROM DISCONTINUED OPERATIONS	1,892,706	394,957	339,548

(*) It includes the amount of ThUS\$117,797 for withholdings on dividend payments and extraordinary capital distributions made from Enel Perú to Enel Américas.

In thousands of U.S. dollars – ThUS\$

STATEMENTS OF COMPREHENSIVE INCOME	2024	2023	2022
Components of other comprehensive income that will be reclassified subsequently to profit or loss before taxes			
Gains (losses) from foreign currency translation differences	(52,824)	22,024	25,398
Gains (losses) due to cash flow hedges	(1,918)	(551)	15,733
Adjustments from reclassification of cash flow hedges, transferred to profit or loss	990	842	4,884
Other comprehensive income that will be reclassified subsequently to profit or loss	(53,752)	22,315	46,015
Income tax related to cash flow hedges	889	(307)	(4,651)
Income tax related to components of other comprehensive income that will be reclassified subsequently to profit or loss	889	(307)	(4,651)
Total Other comprehensive income	(52,863)	22,008	41,364

With the classification of the generation and distribution activities in Peru as discontinued operations, these lines of business are not disclosed in Note 34, Segment information.

c) Cash flows

The net cash flows from operating, investing and financing activities attributable to discontinued operations for the years ended December 31, 2024, 2023 and 2022 are detailed as follows:

In thousands of U.S. dollars – ThUS\$

SUMMARIZED STATEMENT OF CASH FLOW	2024	2023	2022
Net cash flows from operating activities	74,848	607,583	551,297
Net cash flows used in investing activities	(272,118)	(526,909)	(740,064)
Net cash flows (used in) from financing activities	47,139	(10,562)	132,545
Net increase (decrease) in cash and cash equivalents, before the effect of exchange rate changes	(150,131)	70,112	(56,222)
Effect of exchange rate changes on cash and cash equivalents	(6,534)	4,083	6,525
Net increase (decrease) in cash and cash equivalents	(156,665)	74,195	(49,697)
Cash and cash equivalents at the beginning of the period	162,876	88,681	138,378
Cash and cash equivalents at the end of the period	6,211	162,876	88,681

5.2 Transfer of assets related to the Windpeshi wind project of Enel Colombia S.A.

On May 24, 2023, the board of directors of the subsidiary Enel Colombia S.A. E.S.P. approved to stop the execution of the Windpeshi wind farm project located in the department of La Guajira in Colombia and to start a sale process of this project.

Therefore, as of the closing of 2023 and in conformity with IFRS 5 "Non-Current Assets Held for Sale and Discontinued Operations" and following the accounting criteria described in Note 3. k), the Company reclassified the assets related to the Windpeshi wind farm project as held for sale, measuring them at the lowest value between their carrying amount and their fair value (See Note 16.c).iv).

As of December 31, 2024, following an internal project analysis, Enel Colombia presented an additional asset impairment loss amounting to ThCOP200,775,885, that equals ThUS\$49,274 (see Note 30.b).

5.3 Sale transaction of Transmisora de Energía Renovable S.A.

On September 6, 2023, our subsidiary Enel Colombia S.A. E.S.P., together with Enel Guatemala, S.A. and Generadora Montecristo S.A., subsidiaries of Enel Colombia located in Guatemala, entered into a purchase and sale agreement with Grupo Energía de Bogotá S.A. E.S.P. for the transfer of 100% of its interest in the subsidiary Transmisora de Energía Renovable, S.A. ("Transnova").

This company is located in Guatemala and is engaged in the transmission of electricity in this country. It was created to interconnect the energy generated by the Palo Viejo hydroelectric plant (operated by its related company Renovables de Guatemala, S.A.) through a transmission line and two electrical substations. However, to date, it operates for the entire national grid, where both independent third-party agents and local related entities are connected. The company has substations in Uspantan and Chixoy 2, and a 32-kilometer overhead transmission line to interconnect the aforementioned substations.

Considering the above, in conformity with IFRS 5 "Non-Current Assets Held for Sale and Discontinued Operations" and following the accounting criteria described in Note 3. k), as of the end of the first quarter of 2023, the Company reclassified the assets and liabilities of Transmisora de Energía Renovable S.A. as held for sale. The expected sale value of this company exceeded its corresponding carrying amount.

On October 19, 2023, the subsidiary Enel Colombia S.A. and its subsidiaries located in Guatemala closed the sale of 100% of its interest in the subsidiary Transmisora de Energía Renovable, S.A. to Grupo Energía de Bogotá S.A. E.S.P. The sale price was ThCOP 148,794,000 corresponding to ThUS\$33,518, generating a profit of ThUS\$3,169 (See Note 32).

5.4 Sale of Colombia ZE, Bogota ZE, Usme ZE and Fontibón ZE

The Colombian subsidiaries Usme ZE and Fontibón ZE were incorporated to be engaged in entering into and performing concession contracts in the public land passenger transport service of the Integrated Public Transport System (SITP). In this regard, a concession contract with Empresa de Transporte del Tercer Milenio-Transmilenio S.A. (hereinafter TMSA), was entered into on January 27, 2021.

The sole shareholder of both companies is Sociedad Bogota ZE, which is engaged in electric and sustainable mobility in Colombia and abroad. The shareholders of Sociedad Bogota ZE were Enel Colombia S.A. E.S.P and Colombia ZE. In its turn, the sole shareholder of Colombia ZE is Enel Colombia S.A. E.S.P.

Enel Colombia S.A. E.S.P. notified AMPCI EBUS DEVELOPMENTS LLC ("AMP") of compliance with the conditions for the sale of 80% of its interest in Bogota ZE and Colombia ZE, according to the awarding of these concession contracts, under the complementary business strategy agreement, on June 16, 2022. Under this agreement, "AMP" paid the equivalent of 80% of share capital and share premium of these companies.

Accordingly, beginning on the closing date of the first half of 2022, the Company reclassified the assets and liabilities of Colombia ZE, Bogota ZE, Usme ZE and Fontibon ZE as held for sale; measuring the former at the lower of carrying amount and fair value, in conformity with the provisions of IFRS 5 "Non-Current Assets Held for Sale and Discontinued Operations" and the accounting criteria described in note 3.k). This implied recognizing an impairment loss of ThUS\$12,929, as of December 31, 2022.

On April 21, 2023, the Colombian subsidiary of the Company, Enel Colombia S.A. E.S.P., completed the sale of 80% of its interest in Bogotá ZE and Colombia ZE to AMPCI EBUS Developments LLC. The value of the transfer amounted to ThUS\$7,149 (See Note 6.e) and generated a profit of US\$2 million, of which US\$0.4 million corresponds to translation differences generated in the consolidation process of Colombia ZE in Enel Américas, accumulated in other comprehensive income up to the date of the transfer.

Colombia ZE S.A.S., Bogotá ZE S.A.S., Fontibón ZE S.A.S. and USME ZE S.A.S. were classified as associated entities as of April 2023, following the sale of the 80% interest mentioned in the preceding paragraph.

5.5 Sale of Enel Generación Costanera and Inversora Dock Sud

As of December 31, 2022, the Company was engaged in advanced negotiations for the sale of its interest in the Argentine subsidiaries that operate the thermal generation business: Enel Generación Costanera and Inversora Dock Sud, parent company of Central Dock Sud.

Enel Generación Costanera is located in the city of Buenos Aires. It has six turbo-steam units of 1,062 net MW, which run on natural gas or oil. The plant operates two net combined cycles of 851 MW and 297 MW, totaling net installed capacity of 2,210 MW.

Central Dock Sud is located in the Avellaneda neighborhood, in the province of Buenos Aires, and has a thermal power plant with net total capacity of 847 MW. This plant has four gas turbines and one steam turbine. Two gas turbines and one steam turbine are a "combined cycle."

Considering that indicated in the preceding paragraphs, the Company reclassified the assets and liabilities of Enel Generación Costanera and Inversora Docksud as held for sale; by measuring the former at the lower of carrying amount and fair value, in conformity with the provisions of IFRS 5 "Non-Current Assets Held for sale and Discontinued Operations", following the accounting criteria described in note 3.k); as of the closing date of 2022.

This implied recognizing an impairment loss of ThUS\$165,585 in Enel Generación Costanera, and of ThUS\$149,603 in Inversora Dock Sud.

Later, on February 17, 2023, Enel Américas signed an agreement to sell its 75.7% interest in the thermal generation company Enel Generación Costanera to the power company Central Puerto S.A, through its subsidiary Enel Argentina. The value of the transfer amounted to ThUS\$48,301 (See Note 6.e), generating a loss on the sale of ThUS\$87,409 (See Note 32), which was recorded during the first quarter of 2023. This loss is mainly explained by the translation differences generated in the consolidation process of Enel Generación Costanera in Enel Américas, accumulated in other comprehensive income up to the date of the transfer.

At the same time, Enel Américas signed an agreement with Central Puerto for the sale of 41.2% interest that the group had in the thermal generation company Central Dock Sud. This sale was subject to certain preceding conditions, which included that the transaction would be completed only if the remaining direct and indirect minority shareholders in Central Dock Sud did not exercise their preferential purchase rights.

On March 17, 2023, YPF Luz, the electric energy company of YPF, notified Enel Américas of its intention to exercise its preferential purchase right on all the shares it holds in Inversora Dock Sud S.A., extending the same to the shares held by Enel Américas in Central Dock Sud S.A. through Enel Argentina. In addition, on the same date, Pan American Sur S.A. informed Enel Argentina of its intention to exercise its preferential purchase right over the shares it held in Central Dock Sud.

On April 14, 2023, having met all the preceding conditions, the sale of the interest held by the Group in Central Dock Sud was completed. The value of the transfer amounted to ThUS\$52,352 (See Note 6.e) and generated a loss of ThUS\$193,340 (See Note 32), which mainly corresponds to the translation differences generated in the consolidation process of Central Dock Sud in Enel Américas, accumulated in other comprehensive income up to the date of the transfer.

5.6 Transfer of assets related to the transmission concession in Enel CIEN

In December 2022, Transmissora Aliança de Energia Elétrica S.A. (TAESA) was awarded lot 5, during ANEEL's Transmission Auction. As a result, TAESA was awarded the public transmission service of the Garabi I and Garabi II power supply lines.

Under the terms of the concession contract, remuneration for the goods and services provided is payable to the winner of the auction from the date on which the concession contract is entered into. Considering that this contract was entered into on March 31, 2023, through such date Enel CIEN was responsible for the provision of services.

Considering the foregoing, as of December 31, 2022, the Company has reclassified the assets and liabilities of Enel CIEN as held for sale, in conformity with IFRS 5 "Non-Current Assets Held for Sale and Discontinued Operations", and the accounting criteria described in note 3.k).

The signing of the contract took place during the first quarter of 2023, derecognizing the assets related to the concession of the transmission lines. During the first quarter of 2023, Enel Cien received compensation for the transfer of assets for an amount of BRL 871 million (ThUS\$176,942) and obtained a profit of ThUS\$106,975 (See Note 32). As of December 31, 2022, the carrying amount of the assets of Enel CIEN related to the concession amounted to ThUS\$65,074.

5.7 Sale transaction of Sociedad Portuaria Central Cartagena S.A. (SPCC).

On July 12, 2023, Enel Colombia S.A. E.S.P. and SMN Termo Cartagena S.A.S. signed a purchase and sale agreement for the assets of Central Térmica Cartagena and 100% interest of Sociedad Portuaria Central Cartagena S.A., which holds the necessary port permits for the operation of Central Térmica Cartagena.

This thermoelectric plant located in Mamonal, the industrial area of Cartagena, has an installed capacity of 203 MW and generates energy through the use of gas or liquid fuel.

Therefore, and in accordance with IFRS 5 "Non-Current Assets Held for Sale and Discontinued Operations" and following the accounting criteria described in Note 3. k), the Company reclassified the assets and liabilities of SPCC as held for sale.

Later, on December 1, 2023, the sale was completed. As of that date, SMN assumed ownership, management and operation of the power plant and the port concession (See Note 16).

5.8 Sale transaction of Enel Generación Fortaleza

On August 23, 2022, Enel Brasil S.A. completed the sale of 100% of its shares in Enel Generación Fortaleza S.A. to ENEVA S.A. As consideration, Enel Brasil received BRL489,755,891.94, equivalent to ThUS\$95,624, after complying with all the conditions set forth in the Purchase Agreement. The sale resulted in a loss of ThUS\$130,727, of which ThUS\$94,457 correspond to exchange differences arising from the consolidation of CGTF and Enel Américas, which were accumulated in Other Comprehensive Income through the date of the sale (See Note 2.9).

Note that the Company reclassified the assets and liabilities of Enel Generación Fortaleza S.A. as held for sale; measuring the former at the lower between the carrying amount and fair value, as of the closing date of the first half, following the accounting criteria described in note 3.k. This implied recognizing an impairment loss of ThBRL395,457 (ThUS\$77,028) as of that date (See Note 30.b).

5.9 Sale transaction of Enel Distribución Goiás

On December 29, 2022, the Brazilian subsidiary Enel Brasil S.A. completed the sale of 99% of its shares in Enel Distribución Goiás S.A. to Equatorial Participações e Investimentos S.A. a subsidiary of Equatorial Energia S.A. (hereinafter "Equatorial"). As consideration, Enel Brasil received on that date BRL1,513,129,051.11 equivalent to ThUS\$293,046, after compliance with all the conditions set forth in the Purchase Agreement. The sale resulted in a loss of ThUS\$219,417, of which ThUS\$215,982 correspond to exchange differences arising from the consolidation of Goiás in Enel Américas, which were accumulated in Other Comprehensive Income up to the date of the sale.

Note that in October 2022, the Company reclassified the assets and liabilities of Enel Distribución Goiás S.A. as held for sale; measuring the former at the lower of carrying amount and fair value in, following the accounting criteria described in note 3.k). This implied recognizing an impairment loss of ThUS\$781,782 as of that date (See Note 30.b).

At the time of the sale, Enel Distribución Goiás had a debt with our subsidiary Enel Brasil of ThUS\$1,293,750, which was paid during the year 2023. Additionally, ThUS\$1,421,585 was received during 2023 as payment of this debt.

In December 2023, the Company generated a price adjustment, which implied recognizing an additional loss on the sale of ThUS\$25,814 (See Note 32).

6. Cash and cash equivalents

- a) The detail of cash and cash equivalents as of December 31, 2024 and 2023 is as follows:

In thousands of U.S. dollars – ThUS\$		
	12-31-2024	12-31-2023
Cash balances	105	417
Bank balances	651,220	598,598
Time deposits	2,397,938	874,390
Other fixed-income instruments	26,822	26,779
Total	3,076,085	1,500,184

Time deposits have a maturity of three months or less from their date of acquisition and accrue the market interest for this type of short-term investment. Other fixed-income investments are mainly investment transactions maturing in 90 days or less from the date of investment. There are no restrictions on cash availability.

- b) The detail of cash and cash equivalents by currency is as follows:

In thousands of U.S. dollars – ThUS\$		
	12-31-2024	12-31-2023
Chilean peso	1,132	1,180
Argentine peso	12,360	4,866
Colombian peso	201,930	368,172
Brazilian real	635,865	1,055,993
Peruvian sol	564,284	5,770
U.S. dollar	1,660,488	64,121
Euros	26	82
Total	3,076,085	1,500,184

For further detail on the Statement of Cash Flows, see below:

- c) detail of cash and cash equivalents presented in the Statement of Financial Position and the Statement of Cash Flows as of December 31, 2024, 2023 and 2022 is as follows:

In thousands of U.S. dollars – ThUS\$			
	2024	2023	2022
Cash and cash equivalents (financial position statements)	3,076,085	1,500,184	1,121,693
Cash and cash equivalents attributed to assets held for sale (*)	-	3,469	43,826
Cash and cash equivalents attributed to discontinued operations (*)	6,211	162,876	-
Cash and Cash Equivalents (cash flow statement)	3,082,296	1,666,529	1,165,519

(*) See Note 5.

- d) The following table records the components of “Other payments for operating activities” line item in the Statement of Cash Flows:

In thousands of U.S. dollars – ThUS\$			
	2024	2023	2022
Payment of other taxes (VAT, ICMS, PIS/COFINS, Sales taxes, Custom duties, taxes on bank transfers) (1)	(1,965,134)	(1,918,412)	(2,675,499)
Payments for collections made under Codensa Hogar contract (2)	(627,338)	(383,558)	(495,217)
Payments for the Energy Development Account (CDE) (3)	(799,110)	(1,044,596)	(1,328,685)
Other miscellaneous payments from operating activities (4)	(691,637)	(429,704)	(332,358)
Total other payments from operating activities	(4,083,219)	(3,776,270)	(4,831,759)

- (1) The main components of payments for other taxes are the following:

- ICMS: This is a state value added tax (VAT) in Brazil, applied on the sale of telecommunications and transportation goods and services. The ICMS payments amounted to ThUS\$1,611,804, ThUS\$1,503,968 and ThUS\$2,164,268, for the years ended December 31, 2024, 2023 and 2022, respectively.

- PIS/COFINS taxes. In Brazil, the “Programa de Integração Social” (PIS) is a social contribution tax, payable by corporations, targeted to finance the payment of unemployment insurance and allowance for low paid employees, while the “Contribuição para o Financiamento da Seguridade Social” (COFINS) is a federal contribution tax, based on gross revenues of business sales. The total amounts paid for PIS/COFINS were ThUS\$305,592, ThUS\$307,317 and ThUS\$327,587 for the years ended December 31, 2024, 2023 and 2022, respectively.
- Payment for taxes on sales in Peru for ThUS\$21,502, ThUS\$89,766 and ThUS\$92,595, for the years ended December 31, 2024, 2023 and 2022, respectively.

(2) Our Colombian subsidiary Enel Colombia entered into arrangements with a third party that develops a business with customers of Enel Colombia. By virtue of these arrangements, Enel Colombia manages the collection of that third party’s receivables, since they are billed as part of the Enel Colombia’s invoices issued monthly. The payments are related to the monthly collected amounts under the collection management contract, whereas the collections are presented in the line item “Other collections from operating activities.”

(3) In Brazil, Law No. 10,438/2002 created the “Conta de Desenvolvimento Energético” (“CDE”). The CDE is a government fund that aims to promote the development of alternative energy sources, promote globalization of energy services and subsidizes low-income residential customers. The fund is financed through charges included in consumers and generators tariffs and government contributions.

(4) Other miscellaneous payments for operating activities includes several types of individually non-significant payments related to operating activities.

e) The following table includes the detail of “Cash flows from loss of control of subsidiaries or other businesses” in the Statement of Cash Flows as of December 31, 2024, 2023 and 2022:

In thousands of U.S. dollars – ThUS\$

	2024	2023	2022
Cash received from the sale of Peruvian companies (see note 5.1)	4,376,603	-	-
Cash and cash equivalents of Peruvian companies that left the Group (see note 5.1)	(122,885)	-	-
Cash received from the sale of Enel Generación Costanera S.A. (see note 5.5)	-	48,301	-
Cash and Cash Equivalents of Enel Generación Costanera S.A. that exited the Group (see note 5.5)	-	(15,205)	-
Cash received from the sale of Dock Sud S.A. (see note 5.5)	-	52,352	-
Cash and Cash Equivalents of Dock Sud S.A. that exited the Group (see note 5.5)	-	(25,243)	-
Cash received from the sale of Colombia ZE, Bogotá ZE, Usme ZE and Fontibón ZE (see note 5.4)	-	8,956	-
Cash and Cash Equivalents of Colombia ZE, Bogotá ZE, Usme ZE and Fontibón ZE that exited the Group (see note 5.4)	-	(1,871)	-
Cash received from the sale of Sociedad Portuaria Central Cartagena S.A. (see note 5.7)	-	1,154	-
Cash and Cash Equivalents of Sociedad Portuaria Central Cartagena S.A. that exited the Group (see note 5.7)	-	(1,151)	-
Cash received from the sale of Central Geradora Termelétrica Fortaleza that exited the Group (see note 5.8)	-	-	95,624
Cash and Cash Equivalents of Central Geradora Termelétrica Fortaleza that exited the Group (see note 5.8)	-	-	(61,671)
Cash received from the sale of Enel Distribución Goiás S.A. (see note 5.9)	-	-	293,046
Cash and Cash Equivalents of Enel Distribución Goiás S.A. that exited the Group (see note 5.9)	-	-	(10,465)
Cash received from the sale of Transmisora de Energía Renovable (see note 5.3)	-	33,518	-
Cash and Cash Equivalents of Transmisora de Energía Renovable that exited the Group (see note 5.3)	-	(12,371)	-
Total cash flows from the loss of control of subsidiaries or other businesses	4,253,718	88,440	316,534

f) Reconciliation of liabilities arising from financing activities as of December 31, 2024, 2023 and 2022:

In thousands of U.S. dollars - ThUS\$

	Short-term loans	Long-term loans	Lease Liabilities	Assets held to cover liabilities arising from financial activities	Total
Opening balance as of 01-01-2024	3,021,503	5,344,002	196,005	(186,700)	8,374,810
Financing Cash Flow					
Incoming	1,223,326	1,184,956	-	21,584	2,429,866
Used	(3,592,710)	(618,420)	(64,893)	-	(4,276,023)
Interests Paid	(647,144)	(91,084)	-	-	(738,228)
Total	(3,016,528)	476,452	(64,893)	21,584	(2,584,385)
Changes not representing cash flows					
Changes in fair value	(154,853)	(36,198)	(1,467)	2,790	(189,728)
Exchange rate differences	(215,524)	(626,226)	(41,305)	(39,237)	(922,292)
Financial costs (1)	627,870	2,566	28,601	(45,066)	613,971
New lease liabilities	-	-	99,813	-	99,813
Other changes	960,494	(932,956)	(1,898)	(443)	25,197
Ending balance as of 12-31-2024	1,222,962	4,226,640	214,856	(247,072)	5,417,386
Breakdown by item					
Accounts payable to related entities (See Note 10.1. b)	249,213	44,332	-	-	293,545
Interest-bearing Loans (See Note 19.a)	939,324	4,182,308	-	-	5,121,632
Debt Cash Flow Hedge (See Note 22.2.a)	34,425	-	-	(247,072)	(212,647)
Lease Liabilities (See Note 20)	-	-	214,856	-	214,856
Ending balance as of 12-31-2024	1,222,962	4,226,640	214,856	(247,072)	5,417,386

In thousands of U.S. dollars - ThUS\$

	Short-term loans	Long-term loans	Lease Liabilities	Assets held to cover liabilities arising from financial activities	Total
Opening balance as of 01-01-2023	2,113,278	6,123,813	211,591	(150,594)	8,298,088
Cash flows from financing					
Incoming	2,222,859	1,075,276	-	31,683	3,329,818
Used	(2,908,004)	(22,706)	(49,518)	-	(2,980,228)
Interests Paid	(802,015)	(48,920)	(6,478)	-	(857,413)
Total cash flows from financing	(1,487,160)	1,003,650	(55,996)	31,683	(507,823)
Changes that do not represent cash flows					
Changes in fair value	(74,759)	44,653	-	30,654	548
Exchange rate differences	258,115	568,017	21,273	(42,646)	804,759
Financial costs (1)	945,152	6,271	23,813	(57,884)	917,352
New lease liabilities	-	-	21,341	-	21,341
Other changes	1,266,877	(2,402,402)	(26,017)	2,087	(1,159,455)
Ending balance as of 12-31-2023	3,021,503	5,344,002	196,005	(186,700)	8,374,810
Breakdown by item					
Accounts payable to related entities	1,337,499	305,153	-	-	1,642,652
Interest-bearing Loans	1,501,681	4,963,859	-	-	6,465,540
Debt Cash Flow Hedge	182,323	74,990	-	(186,700)	70,613
Lease Liabilities	-	-	196,005	-	196,005
Ending balance as of 12-31-2023	3,021,503	5,344,002	196,005	(186,700)	8,374,810

In thousands of U.S. dollars - ThUS\$

	Short-term loans	Long-term loans	Lease Liabilities	Assets held to cover liabilities arising from financial activities	Total
Opening balance as of 01-01-2022	1,566,686	5,973,135	248,578	(200,499)	7,587,900
Cash flows from financing					
Incoming	1,327,791	1,977,059	-	1,505	3,306,355
Used	(2,095,894)	(550,059)	(60,095)	-	(2,706,048)
Interests Paid	(615,186)	(139,322)	(3,647)	-	(758,155)
Total cash flows from financing	(1,383,289)	1,287,678	(63,742)	1,505	(157,848)
Changes that do not represent cash flows					
Sale of subsidiaries	-	-	-	-	-
Changes in fair value	(6,075)	30,018	-	(1,664)	22,279
Exchange rate differences	(16,390)	(36,968)	(4,075)	43,150	(14,283)
Financial costs (1)	685,216	176,613	22,342	(20,920)	863,251
New lease liabilities	-	-	76,312	-	76,312
Other changes	1,267,130	(1,306,663)	(67,824)	27,834	(79,523)
Ending balance as of 12-31-2022	2,113,278	6,123,813	211,591	(150,594)	8,298,088
Breakdown by item					
Accounts payable to related entities	820,161	853,706	-	-	1,673,867
Interest-bearing Loans	1,191,605	5,132,513	-	-	6,324,118
Debt Cash Flow Hedge	101,512	137,594	-	(150,594)	88,512
Lease Liabilities	-	-	211,591	-	211,591
Ending balance as of 12-31-2022	2,113,278	6,123,813	211,591	(150,594)	8,298,088

(1) This relates to accrual of interest.

7. Other financial assets

The detail of other financial assets as of December 31, 2024 and 2023, is as follows:

In thousands of U.S. dollars - ThUS\$

	Current		Non-Current	
	12-31-2024	12-31-2023	12-31-2024	12-31-2023
Financial assets at fair value through profit or loss (1)	176,795	130,969	3	2
Financial assets measured at amortized cost (1)	4,836	2,156	46,167	43,461
Financial assets at fair value through profit or loss under IFRIC 12 (2)	-	-	4,070,016	4,507,507
Financial assets at fair value through other comprehensive income	-	-	11,576	5,858
Financial assets measured at amortized cost IFRIC 12 (3)	12,385	14,992	270,905	342,907
Hedging derivatives (4)	66,709	1,800	190,478	185,492
Non-hedging derivatives (5)	4,243	4,762	-	-
Total	264,968	154,679	4,589,145	5,085,227

- (1) The amounts included in financial assets measured at fair value through profit or loss and financial assets at amortized cost mainly correspond to time deposits and other highly liquid investments that are easily convertible in cash and are subject to low risk of change in their value but that do not strictly meet the definition of cash equivalents as defined in Note 3.g.2 (for example with maturity date above 90 days at the time of investment).
- (2) Corresponding to concession agreements that include Enel Distribución Río S.A., Enel Distribución Ceará S.A., Enel Distribución Sao Paulo S.A. and PH Chucás S.A. with balances as of December 31, 2024 of ThUS\$1,351,415 (ThUS\$1,494,466, as of December 31, 2023), ThUS\$1,170,025 (ThUS\$1,257,222, as of December 31, 2023), ThUS\$1,508,884 (ThUS\$1,711,644, as of December 31, 2023) and ThUS\$39,692 (ThUS\$44,175, as of December 31, 2023), respectively. The current legislation in effect, among other aspects, establishes that the government in its capacity of grantor will use the New Replacement Value (VNR) in order to pay the applicable amounts to concession companies as compensation for those assets not amortized at the end of the concession term. On a monthly basis, distributors adjust the carrying amount of financial assets, once the present value of the estimated cash flows have been computed, using the rate of interest in effect for the payment corresponding to the end of concession; See Note 3.d.1. For Chucás, financial assets relate to the rights receivable from Instituto Costarricense de Electricidad (ICE), generated under the context of the application of the concession agreement with such entity.
- (3) Related to the concession agreement in Enel Green Power Volta Grande, EGP Paranapanema and EGP Mourao, See Note 3.d.1.
- (4) See Note 22.2.a)
- (5) See Note 22.2.b)

8. Other non-financial assets and liabilities

a) The detail of other non-financial assets as of December 31, 2024 and 2023, is as follows:

In thousands of U.S. dollars - ThUS\$

	Current		Non-Current	
	12-31-2024	12-31-2023	12-31-2024	12-31-2023
Value-added tax credit and other taxes	37,619	34,823	117,001	135,819
Ongoing services provided by third parties	4,573	2,859	-	-
Ongoing I & D and Energy Efficiency service	43,672	82,256	-	-
Judicial deposits	-	-	209,335	244,670
Assets under construction IFRIC 12 (1)	-	-	499,813	469,134
Recoverable taxes - Pis/Cofins (2)	154,612	462,046	742,174	956,235
Prepaid expenses	29,378	24,467	-	-
Other	147,293	146,825	68,989	57,424
Total	417,147	753,276	1,637,312	1,863,282

(1) Corresponds to assets under construction referring to concessions of the subsidiaries Enel Distribución Río S.A., Enel Distribución Ceará S.A., and Enel Distribución Sao Paulo S.A.

(2) In March 2017, the Federal Supreme Court of Brazil (STF) resolved a matter of general applicability, related to the calculation of PIS and COFINS taxes. The STF confirmed the view that the ICMS tax should not be part of the base for calculation of PIS and COFINS taxes; however, the Brazilian federal government filed an appeal, in order to determine the temporary effects and make some clarifications.

In May 2021, the Brazilian Federal Supreme Court (BFSC) ruled the appeal and confirmed that the ICMS tax that should be considered corresponds to invoiced ICMS and not paid-in ICMS. In addition, the Court established that the effects of this ruling will be backdated to the March 2017 ruling, except for taxpayers who filed an individual claim before such date. The decision was published in the official gazette on September 9, 2021.

Our subsidiaries in Brazil that were affected by the resolution of the STF, filed legal actions in this sense, in the related Federal Regional Courts. In 2019, Enel Distribución Sao Paulo and Enel Distribución Ceará, S.A. were notified of the final decisions issued by those Courts, recognizing their right to deduct the ICMS applied to their own operations from the calculation bases of the PIS and COFINS, for the periods from December 2003 to December 2014 for Enel Distribución Sao Paulo, and from May 2001 and thereafter for Enel Distribución Ceará, S.A. In March 2020, Enel Distribución Sao Paulo received a similar notification for the period from January 2015 and thereafter. Finally, during September 2021 Enel Distribución Río received the same notification, covering the rights arising for the period from December 2003 and thereafter.

Considering several analyses both internal and provided by legal advisors, as well as the best estimates available, Enel Distribución Sao Paulo, S.A., Enel Distribución Ceará, S.A., and Enel Distribución Río, S.A. recognized assets in the amount of ThUS\$441,695, ThUS\$20,714 and ThUS\$434,377, respectively, as of December 31, 2024 (ThUS\$734,169, ThUS\$81,564, and ThUS\$602,548, respectively, as of December 31, 2023).

As the excess payment of the PIS and COFINS taxes was passed down to the end customers at the time, simultaneous to recognizing these recoverable taxes, our subsidiaries have recognized a regulatory liability for the same amounts indicated above, net of any cost incurred or to be incurred by the Companies in these legal proceedings. These liabilities represent the obligation to reimburse the taxes recovered to the end customers.

The Group will adopt the tax credit recovery procedures in accordance with the legal provisions. The transfer to consumers will depend on the effective use of the tax credit by the Companies and although the definitive form of refund has not yet been regulated by the National Electric Energy Agency (ANEEL), the 2022 and 2023 tariff processes already contemplate the partial refund of such amounts.

It is important to note that the PIS and the COFINS are federal contributions paid by companies in Brazil intended to finance programs for employees, public health, social assistance and social security, and are applied to the gross income of the companies. The “tax on movement of goods and services” (ICMS) is a state value-added tax (VAT) in Brazil, applied to the sale of telecommunications and transportation goods and services. (See Notes 23 and 35.3.b.44).

b) The detail of other non-financial liabilities as of December 31, 2024 and 2023, is as follows:

In thousands of U.S. dollars - ThUS\$

	Current		Non-Current	
	12-31-2024	12-31-2023	12-31-2024	12-31-2023
Value added tax credit and other	172,386	218,865	27,365	29,607
Deferred revenue from Edesur Credit Assignments	-	-	-	60,991
Other	16,059	1,203	3,733	5,566
Total	188,445	220,068	31,098	96,164

9. Trade and other receivables

a) The detail of trade and other receivables as of December 31, 2024 and 2023, is as follows:

In thousands of U.S. dollars - ThUS\$

	Current		Non-Current	
	12-31-2024	12-31-2023	12-31-2024	12-31-2023
Trade and Other Receivables, Gross	3,618,366	4,116,450	243,926	460,445
Trade receivables, gross	3,352,951	3,892,321	102,105	187,963
Accounts receivable from finance leases, gross	5,145	2,542	51,294	59,000
Other receivables, gross	260,270	221,587	90,527	213,482
In thousands of U.S. dollars - ThUS\$				
	Current		Non-Current	
	12-31-2024	12-31-2023	12-31-2024	12-31-2023
Trade and Other Receivables, Net	2,675,966	3,033,039	216,447	424,900
Trade receivables, net	2,416,085	2,810,020	100,775	182,062
Accounts receivable from finance leases, net	2,787	2,508	28,237	58,440
Other receivables, net	257,094	220,511	87,435	184,398

(1) The detail of other accounts receivable is as follows:

In thousands of U.S. dollars - ThUS\$

Detail of other accounts receivable, net (1)	Current		Non-Current	
	12-31-2024	12-31-2023	12-31-2024	12-31-2023
Advances to suppliers	48,489	62,853	-	-
Accounts receivable "low income" (i)	102,231	26,790	-	-
Sectoral Assets - Non-Current (*)	-	-	9,186	70,334
Accounts receivables from employees	6,541	9,361	11,285	12,929
Receivables VOSA project (ii)	28,660	30,048	66,964	94,874
Other	71,173	91,459	-	6,261
Total	257,094	220,511	87,435	184,398

(i) Accounts receivable from "low income" consumers to which a social discount is applied creating a "low income" final tariff, in which the Brazilian government replenishes such discount to our subsidiaries Enel Distribución Río S.A., Enel Distribución Ceará S.A., and Enel Distribución Sao Paulo S.A. through a government subsidy.

(ii) Accounts receivable from Enel Generación Chocón S.A. related to VOSA project.

(*) Brazilian sector assets

Regulatory (or industry-wide) assets and liabilities are recorded as a result of the signing in December 2014 of significant amendments to the original concession agreements entered into by our electricity distribution subsidiaries in Brazil. These amendments established that, in addition to the compensation amounts derived from investments not amortized during the respective concession periods (See Note 8 (2)), the balances of regulatory assets and liabilities that had not been recovered or returned through the tariff cycles will also be subject to compensation or return by the Brazilian government. This implies that the realization of these assets or the settlement of liabilities does not depend on the invoicing made to customers during the concession period.

These regulatory assets and liabilities arise from the differences between the actual cost and the cost considered in the tariff adjustments and generate an asset to the extent that the actual cost is greater than the one considered in the tariff, or a liability when the actual costs are lower than those considered in the tariff. These differences are considered by ANEEL, which is the government entity that regulates electricity tariffs in Brazil, in the subsequent tariff adjustment process of each concessionaire.

In general, as a result of the normal operation of the companies, these regulatory assets and liabilities are collected or settled through invoices to customers over a period that is on average between 10 and 24 months.

There are no significant trade and other receivables balances held by the Group that are not available for its use.

The Group does not have customers to which it has sales representing 10% or more of its operating revenue for the years ended December 31, 2024 and 2023.

Refer to Note 10.1 for detailed information on amounts, terms and conditions associated with accounts receivable from related companies.

b) As of December 31, 2024 and 2023, the analysis of past-due, unpaid trade receivables, but for which no impairment losses have been recorded, is detailed as follows:

In thousands of U.S. dollars - ThUS\$

Trade accounts receivables due and unpaid, but for which no impairment losses have been recorded	12-31-2024	12-31-2023
Less than three months	319,610	329,593
Between three and six months	91,376	88,370
Between six and twelve months	63,214	81,648
More than twelve months	290,869	201,294
Total	765,069	700,905

c) The movement of impairment loss of trade receivables, determined according to Note 3.g.3, is detailed as follows:

In thousands of U.S. dollars - ThUS\$

Trade accounts receivables due and unpaid, with impairment losses	Current and Non-Current
Balance as of January 1, 2023	920,700
Increases (decreases) for the year	256,513
Amounts written off	(91,196)
Foreign currency translation differences	58,136
Decreases to be classified as held for sale	(25,197)
Balance as of December 31, 2023	1,118,956
Increases (decreases) for the year (*)	288,724
Amounts written off	(168,883)
Foreign currency translation differences	(268,918)
Balance as of December 31, 2024	969,879

(*) Impairment losses on trade and other receivables amounted to ThUS\$288,724 as of December 31, 2023, which represents an increase of 12.55% with respect to the loss of ThUS\$256,513 recorded as of December 31, 2023 (See Note 30.b). This increase in the amount of ThUS\$32,211 is mainly explained by an increase in Argentina, in the residential customer segment of the distribution business, as a result of the tariff update process and the related increase in the monetary value of the expected credit loss.

Write-offs for doubtful accounts

Past-due debt is written off once all collection measures and legal proceedings have been exhausted and the debtors' insolvency has been demonstrated. In our power generation business, this process normally takes at least one year of procedures for the few cases that arise in each country. In our distribution business, considering the differences in each country, the process takes at least 6 months in Argentina and Brazil and 12 months in Colombia and Peru. Overall, the risk of bad debt, and therefore the risk of writing off our trade receivables, is limited (See Notes 3.g.3 and 21.5).

d) Additional information:

- > Additional statistical information required under Official Bulletin 715 of the CMF, of February 3, 2012 (XBRL Taxonomy). See Appendix 3.
- > Complementary Trade Accounts Information. See Appendix 3.1.

10. Balances and transactions with related parties

Related party transactions are performed at current market conditions.

Transactions between the companies belonging to the Group Enel Américas have been eliminated on consolidation and are not itemized in this note.

As of the date of these financial statements, no guarantees have been given or received nor has any allowance for bad or doubtful accounts been recorded with respect to receivable balances for related party transactions.

The controlling shareholder of the Company is the Italian corporation Enel S.p.A.

10.1 Balances and transactions with related parties

The balances of accounts receivable and payable as of December 31, 2024 and 2023, are as follows:

a) Receivables from related parties

In thousands of U.S. dollars - THUS\$

Taxpayer ID N°	Company	Country	Relationship	Currency	Description of Transaction	Current		Non-Current	
						12-31-2024	12-31-2023	12-31-2024	12-31-2023
Foreign	Enel X Argentina S.A.U.	Argentina	Common Immediate Parent	ARS	Other Services	-	53	-	-
Foreign	SACME	Argentina	Joint Venture	ARS	Other Services	117	1	3	3
Foreign	Enel X Brasil Gerenciamento De Energia Ltda	Brazil	Common Immediate Parent	BRL	Purchase of Materials	1	2	-	-
Foreign	Enel X Way Brasil S.A.	Brazil	Associate	BRL	Other Services	3,258	3,997	-	-
Foreign	Gridspertise Latam S.A.	Brazil	Common Immediate Parent	BRL	Other Services	-	259	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	US\$	Other Services	381	566	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	CLP	Other Services	147	204	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	EUR	Other Services	818	978	-	-
96.800.570-7	Enel Distribución Chile S.A.	Chile	Common Immediate Parent	CLP	Other Services	8	21	-	-
96.800.570-7	Enel Distribución Chile S.A.	Chile	Common Immediate Parent	US\$	Other Services	99	115	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	Common Immediate Parent	US\$	Other Services	25	22	-	-
76.412.562-2	Enel Green Power Chile S.A.	Chile	Common Immediate Parent	CLP	Other Services	668	665	-	-
Foreign	Edistribución Redes Digitales, S.L.	Spain	Common Immediate Parent	COP	Other Services	46	36	-	-
Foreign	Endesa Energía S.A.	Spain	Common Immediate Parent	EUR	Other Services	121	201	-	-
Foreign	Endesa Operaciones y Servicios Comerciales S.L.	Spain	Common Immediate Parent	EUR	Other Services	330	200	-	-
Foreign	Endesa S.A.	Spain	Common Immediate Parent	EUR	Other Services	-	18	-	-
Foreign	Enel Green Power España SL	Spain	Common Immediate Parent	EUR	Other Services	123	156	-	-
Foreign	Enel Iberia S.R.L.	Spain	Common Immediate Parent	US\$	Other Services	81	56	-	-
Foreign	Electric Motor Werks, Inc.	United States	Common Immediate Parent	EUR	Other Services	54	196	-	-
Foreign	Electric Motor Werks, Inc.	United States	Common Immediate Parent	US\$	Other Services	51	65	-	-
Foreign	Enel Finance America, LLC	United States	Common Immediate Parent	US\$	Other Services	6	8	-	-
Foreign	Enel Green Power North America, Inc.	United States	Common Immediate Parent	US\$	Other Services	436	468	-	-
Foreign	Enel North América Inc.	United States	Common Immediate Parent	US\$	Other Services	1,727	1,861	-	-
Foreign	Enel North América Inc.	United States	Common Immediate Parent	COP	Other Services	24	8	-	-
Foreign	Enel North América Inc.	United States	Common Immediate Parent	BRL	Other Services	-	62	-	-
Foreign	Enel Global Services S.r.L.	Italy	Common Immediate Parent	BRL	Other Services	173	137	-	-
Foreign	Enel Global Trading S.P.A.	Italy	Common Immediate Parent	COP	Other Services	64	72	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	EUR	Other Services	1,544	1,764	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	COP	Other Services	-	185	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	EUR	IT Services	133	142	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	EUR	Engineering services	52	249	-	-
Foreign	Enel Grids S.R.L.	Italy	Common Immediate Parent	EUR	Other Services	478	201	-	-
Foreign	Enel Grids S.R.L.	Italy	Common Immediate Parent	COP	Other Services	-	294	-	-
Foreign	Enel Produzione	Italy	Common Immediate Parent	EUR	Other Services	297	378	-	-
Foreign	Enel S.P.A.	Italy	Parent	EUR	Other Services	1,524	1,102	-	-
Foreign	Enel S.P.A.	Italy	Parent	COP	Other Services	-	229	-	-
Foreign	Enel S.P.A.	Italy	Parent	BRL	Other Services	421	333	-	-
Foreign	Enel X S.R.L.	Italy	Common Immediate Parent	BRL	Other Services	427	543	-	-
Foreign	Enel X North America	United States	Common Immediate Parent	US\$	Purchase of Materials	-	228	-	-
Foreign	Enel Energía, S.A. DE C.V.	Mexico	Common Immediate Parent	US\$	Sale of Energy	1	1	-	-
Foreign	Enel Services Mexico S.A. de C.V.	Mexico	Common Immediate Parent	EUR	Other Services	278	353	-	-
Foreign	Enel Services Mexico S.A. de C.V.	Mexico	Common Immediate Parent	COP	Other Services	-	81	-	-
Foreign	Enel Services Mexico S.A. de C.V.	Mexico	Common Immediate Parent	US\$	Other Services	398	52	-	-
Foreign	Enel X Way Perú (*)	Peru	Associate	PEN	Other Services	-	3	-	-
Foreign	Enel Romania SA	Romania	Common Immediate Parent	EUR	Other Services	-	91	-	-
Foreign	Enel Green Power RSA	South Africa	Common Immediate Parent	US\$	Other Services	664	687	-	-
Total						14,975	17,343	3	3

(*) See Note 5.1.

b) Accounts payable to related parties

In thousands of U.S. dollars - THUS\$

Taxpayer ID N°	Company	Country	Relationship	Currency	Description of Transaction	Current		Non-Current	
						12-31-2024	12-31-2023	12-31-2024	12-31-2023
Foreign	SACME	Argentina	Joint Venture	ARS	Other Services	193	127	-	-
Foreign	Enel X Brasil Gerenciamento De Energia Ltda	Brazil	Common Immediate Parent	BRL	Purchase of Materials	168	86	-	-
Foreign	Enel X Way Brasil SA	Brazil	Associate	BRL	Other Services	4,324	5,712	-	-
Foreign	Gridspertise Latam	Brazil	Common Immediate Parent	BRL	Other Services	4,854	77	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	US\$	Other Services	521	562	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	CLP	Other Services	2,944	1,769	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	US\$	IT Services	1,883	1,903	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	CLP	IT Services	937	399	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	COP	Other Services	61	26	-	-
96.800.570-7	Enel Distribución Chile S.A.	Chile	Common Immediate Parent	US\$	Other Services	750	754	-	-
96.800.570-7	Enel Distribución Chile S.A.	Chile	Common Immediate Parent	CLP	Other Services	169	81	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	Common Immediate Parent	US\$	Purchase of Materials	17	-	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	Common Immediate Parent	US\$	Other Services	134	123	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	Common Immediate Parent	CLP	Other Services	164	98	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	Common Immediate Parent	COP	Other Services	-	33	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	Common Immediate Parent	US\$	Engineering services	7	17	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	Common Immediate Parent	US\$	IT Services	7	15	-	-
76.412.562-2	Enel Green Power Chile S.A.	Chile	Common Immediate Parent	US\$	Other Services	621	616	-	-
76.412.562-2	Enel Green Power Chile S.A.	Chile	Common Immediate Parent	US\$	Engineering services	1,917	1,491	-	-
Foreign	Enel X Way Colombia SAS	Colombia	Associate	COP	Other Services	774	-	-	750
Foreign	Enel Green Power El Salvador	El Salvador	Common Immediate Parent	US\$	Other Services	-	-	6,945	6,945
Foreign	Edistribución Redes Digitales, S.L.	Spain	Common Immediate Parent	US\$	Technical Services	15	16	-	-
Foreign	Endesa Energía S.A.	Spain	Common Immediate Parent	EUR	Other Services	101	117	-	-
Foreign	Endesa Capital S.A.	Spain	Common Immediate Parent	EUR	Other Services	82	-	-	-
Foreign	Endesa Generación S.A.	Spain	Common Immediate Parent	EUR	Other Services	79	36	-	-
Foreign	Endesa S.A.	Spain	Common Immediate Parent	EUR	Other Services	416	597	-	-
Foreign	Enel Green Power España	Spain	Common Immediate Parent	EUR	Other Services	70	110	-	-
Foreign	Enel Iberia S.R.L.	Spain	Common Immediate Parent	US\$	Other Services	485	229	-	-
Foreign	Enel Iberia S.R.L.	Spain	Common Immediate Parent	EUR	IT Services	-	927	-	-
Foreign	Enel X North America	United States	Common Immediate Parent	US\$	Other Services	283	283	-	-
Foreign	Enel Finance International NV (**)	Netherlands	Common Immediate Parent	BRL	Loan to pay	84,534	159,691	-	149,161
Foreign	Enel Finance International NV (**)	Netherlands	Common Immediate Parent	US\$	Loan to pay	12,597	674,306	44,332	51,320
Foreign	Enel Finance International NV (**)	Netherlands	Common Immediate Parent	EUR	Loan to pay	148,909	343,208	-	104,672
Foreign	Enel Finance International NV	Netherlands	Common Immediate Parent	US\$	Other Services	1,981	-	-	-
Foreign	E-Distribuzione S.P.A.	Italy	Common Immediate Parent	US\$	Other Services	28	30	-	-
Foreign	E-Distribuzione S.P.A.	Italy	Common Immediate Parent	EUR	Engineering services	2	3	-	-
Foreign	Enel Global Services S.R.L.	Italy	Common Immediate Parent	EUR	Other Services	175	220	-	-
Foreign	Enel Global Services S.R.L.	Italy	Common Immediate Parent	EUR	IT Services	15,603	12,877	-	-
Foreign	Enel Global Services S.R.L.	Italy	Common Immediate Parent	EUR	Technical Services	5,469	5,324	-	-
Foreign	Enel Global Services S.R.L.	Italy	Common Immediate Parent	US\$	IT Services	4,849	-	-	-
Foreign	Enel Global Thermal Generation S.R.L.	Italy	Common Immediate Parent	EUR	Other Services	-	16	-	-
Foreign	Enel Global Trading S.P.A.	Italy	Common Immediate Parent	EUR	Other Services	1,582	1,463	-	-
Foreign	Enel Global Trading S.P.A.	Italy	Common Immediate Parent	EUR	IT Services	947	955	-	-
Foreign	Enel Global Trading S.P.A.	Italy	Common Immediate Parent	US\$	IT Services	38	37	-	-
Foreign	Enel Global Trading S.P.A.	Italy	Common Immediate Parent	EUR	Technical Services	2,375	2,004	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	EUR	Other Services	3,056	2,738	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	EUR	Engineering services	85,477	90,851	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	EUR	IT Services	7,502	7,113	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	US\$	IT Services	46	26	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	EUR	Technical Services	43,713	42,272	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	US\$	Technical Services	3,924	3,946	-	-
Foreign	Enel Grids S.R.L.	Italy	Common Immediate Parent	EUR	Other Services	8,434	6,723	-	-
Foreign	Enel Grids S.R.L.	Italy	Common Immediate Parent	EUR	IT Services	45,255	34,451	-	-
Foreign	Enel Grids S.R.L.	Italy	Common Immediate Parent	EUR	Technical Services	28,697	-	-	-
Foreign	Enel Grids S.R.L.	Italy	Common Immediate Parent	COP	Other Services	714	293	-	215
Foreign	Enel Grids S.R.L.	Italy	Common Immediate Parent	COP	IT Services	12,906	-	-	-
Foreign	Enel Ingegneria e Innovazione	Italy	Common Immediate Parent	EUR	Engineering services	45	58	-	-
Foreign	Enel Italia S.R.L.	Italy	Common Immediate Parent	EUR	Purchase of Materials	-	1,349	-	-
Foreign	Enel Italia S.R.L.	Italy	Common Immediate Parent	EUR	Other Services	160	1,164	-	-
Foreign	Enel Italia S.R.L.	Italy	Common Immediate Parent	EUR	IT Services	283	1,788	-	-
Foreign	Enel Produzione	Italy	Common Immediate Parent	EUR	Other Services	257	-	-	-
Foreign	Enel Produzione	Italy	Common Immediate Parent	US\$	Other Services	257	631	-	-
Foreign	Enel Produzione	Italy	Common Immediate Parent	EUR	IT Services	27	29	-	-
Foreign	Enel Produzione	Italy	Common Immediate Parent	EUR	Technical Services	1,356	1,153	-	-
Foreign	Enel S.P.A.	Italy	Parent	COP	Other Services	29	32	-	-
Foreign	Enel S.P.A.	Italy	Parent	CLP	Dividends	639,056	213,313	-	-
Foreign	Enel S.P.A.	Italy	Parent	BRL	Other Services	-	182	-	-
Foreign	Enel S.P.A.	Italy	Parent	EUR	Other Services	8,483	7,596	-	-
Foreign	Enel S.P.A.	Italy	Parent	EUR	Financial Guarantee Service	3,154	160,294	-	-
Foreign	Enel S.P.A.	Italy	Parent	US\$	IT Services	-	2	-	-
Foreign	Enel S.P.A.	Italy	Parent	US\$	Financial Guarantee Service	19	28	-	-
Foreign	Enel S.P.A.	Italy	Parent	EUR	IT Services	38,973	23,927	-	-
Foreign	Enel S.P.A.	Italy	Parent	EUR	Technical Services	14,908	6,443	-	-
Foreign	Enel Sole	Italy	Common Immediate Parent	EUR	Other Services	-	463	-	-
Foreign	Enel X Advisory Services S.R.L.	Italy	Common Immediate Parent	EUR	Technical Services	46	49	-	-
Foreign	Enel X S.R.L.	Italy	Common Immediate Parent	EUR	Other Services	29	193	-	-
Foreign	Enel X S.R.L.	Italy	Common Immediate Parent	EUR	IT Services	5,886	4,607	-	-
Foreign	Enel X S.R.L.	Italy	Common Immediate Parent	EUR	Technical Services	10,076	5,688	-	-
Foreign	Servizio Elettrico Nazionale SpA	Italy	Common Immediate Parent	EUR	Other Services	168	180	-	-
Foreign	Enel Energia S.A. de CV	Mexico	Common Immediate Parent	US\$	Purchase of Energy	-	4,201	-	-
Foreign	Enel Services Mexico S.A. de C.V.	Mexico	Common Immediate Parent	EUR	Other Services	595	595	-	-
Foreign	Enel Services Mexico S.A. de C.V.	Mexico	Common Immediate Parent	US\$	Other Services	1,110	746	-	-
Foreign	Enel Services Mexico S.A. de C.V.	Mexico	Common Immediate Parent	US\$	Engineering services	-	302	-	-
Foreign	Viva Labs	Norway	Common Immediate Parent	EUR	Technical Services	19	20	-	-
Total						1,265,725	1,839,784	51,277	313,063

(**) See Note e) below.

c) Significant transactions and effects on profit or loss:

As of December 31, 2024, 2023 and 2022 the significant transactions with related parties that are not consolidated, are as follows:

In thousands of U.S. dollars - ThUS\$

Taxpayer ID N°	Company	Country	Relationship	Description of Transaction	2024	2023	2022
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	Administration and Computer Services	(8,051)	(11,282)	(10,534)
Foreign	Enel Finance International NV	Netherlands	Common Immediate Parent	Financial expenses	(68,544)	(92,220)	(115,769)
Foreign	Enel Global Services S.R.L.	Italy	Common Immediate Parent	IT Services	(2,690)	(3,724)	(4,311)
Foreign	Enel Global Services S.R.L.	Italy	Common Immediate Parent	Technical Services	(5,233)	(2,792)	(6,031)
Foreign	Enel Global Thermal Generation S.R.L.	Italy	Common Immediate Parent	Technical Services	-	-	(2,752)
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	Expatriate Personal Services	-	-	(2,638)
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	IT Services	(2,769)	(3,164)	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	Technical Services	(10,108)	(13,762)	(9,880)
Foreign	Enel Grids S.R.L.	Italy	Common Immediate Parent	Technical Services	(21,705)	(24,437)	(24,494)
Foreign	Enel Grids S.R.L.	Italy	Common Immediate Parent	IT Services	(3,691)	(12,954)	(4,088)
Foreign	Enel Grids S.R.L.	Italy	Common Immediate Parent	Expatriate Personal Services	(2,599)	(3,159)	-
Foreign	Enel S.P.A.	Italy	Parent	Financial expenses	(15,376)	(25,416)	(25,960)
Foreign	Enel S.P.A.	Italy	Parent	Expatriate Personal Services	(1,640)	(2,119)	-
Foreign	Enel S.P.A.	Italy	Parent	Technical Services	(10,728)	(10,995)	(8,344)
Foreign	Enel S.P.A.	Italy	Parent	IT Services	(12,744)	(10,777)	(9,887)
Foreign	Enel X S.R.L.	Italy	Common Immediate Parent	Technical Services	(9,227)	(5,302)	(3,746)
Foreign	Enel Energía S.A. de CV	Mexico	Common Immediate Parent	Purchase of Energy	-	(9,818)	(5,875)

The transactions detailed in the preceding table correspond to all those that exceed US\$2 million by counterparty and nature of the transactions.

d) Undiscounted future cash flows from loans payable to related parties

Undiscounted cash flow estimates for loans payable as of December 31, 2024 and 2023 are as follows:

In thousands of U.S. dollars - ThUS\$

In thousands of U.S. dollars – THOUS					12-31-2024								
Taxpayer ID No.	Company	Country	Currency	Nominal Interest	Maturity		Total Current	Maturity					Total Non-Current
					One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Foreign	Enel Finance International NV	Netherlands	BRL	13.80%	82,633	-	82,633	-	-	-	-	-	-
Foreign	Enel Finance International NV	Netherlands	EUR	3.82%	113,682	30,316	143,998	-	-	-	-	-	-
Foreign	Enel Finance International NV	Netherlands	US\$	9.69%	2,374	15,470	17,844	15,682	14,531	13,384	4,039	7,150	54,786
Total					198,689	45,786	244,475	15,682	14,531	13,384	4,039	7,150	54,786

In thousands of U.S. dollars - ThUS\$

In thousands of U.S. dollars – ThUS\$													
Taxpayer ID No.	Company	Country	Currency	Nominal Interest	Maturity		Total Current	12-31-2023					Total Non-Current
					One to three months	Three to twelve months		Maturity					
								One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Foreign	Enel Finance International NV	Netherlands	BRL	14.79%	161,746	69,014	230,760	106,184	-	-	-	-	106,184
Foreign	Enel Finance International NV	Netherlands	EUR	2.33%	2,363	289,089	291,452	151,734	-	-	-	-	151,734
Foreign	Enel Finance International NV	Netherlands	US\$	8.66%	655,498	24,152	679,650	24,010	20,193	4,819	4,512	13,346	66,880
Total					819,607	382,255	1,201,862	281,928	20,193	4,819	4,512	13,346	324,798

e) Significant transactions of Enel Américas:

- > On June 5, 2020, Enel Finance International NV formalized a committed credit line in Brazilian reais with Enel Brasil S.A. for BRL 800 million, maturing on June 12, 2021, at a variable interest rate. On August 5, 2021, this credit line was renewed at a rate of CDI + 0.85%, maturing in July 2022. This facility was paid in full on its maturity date as of July 11, 2022.
- > On December 21, 2020, Enel Finance International NV formalized an unsecured loan agreement with Enel Distribución Río, denominated in Brazilian reais, in the amount of BRL 750 million, at a fixed interest rate of 3.4%, with payments of interest made annually to be paid in full on the maturity date, January 22, 2024, which is the date when its principal and interest amortize. This contract was paid in full at the maturity date.

- > On February 14, 2021, Enel Américas S.A. formalized a revolving credit facility with Enel Finance International N.V. for US\$500 million, at a variable interest rate of LIBOR 1M, 3M or 6M + 1.08%, with monthly, quarterly or semi-annual interest payments, maturing on February 14, 2024. This revolving credit facility was unsecured. This facility was paid in full at the maturity date.
- > On March 2, 2021, Enel Finance International NV has formalized a loan agreement in Brazilian reais of BRL 500 million with Enel Distribución Ceará at a CDI rate + 1.1%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is March 2, 2025.
- > On March 4, 2021, Enel Finance International NV formalized a loan agreement in Brazilian reais of BRL 600 million with Enel Distribución Goiás, at a CDI rate + 1.1%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is March 4, 2023. On December 27, 2022, this contract was transferred to Enel Brasil under the same conditions, with amortization in a single payment on the maturity date, March 4, 2023. This contract was paid in full at the maturity date.
- > On April 6, 2021, Enel Finance International NV formalized a loan agreement in Brazilian reais of BRL 160 million with Enel Distribución Goiás, at a CDI rate + 1.1%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is April 6, 2023. On December 27, 2022, this contract was transferred to Enel Brasil under the same conditions, with amortization in a single payment on the maturity date, April 6, 2023. This contract was paid in full at the maturity date.
- > On April 15, 2021, Enel Finance International NV formalized a loan agreement in Brazilian reais of BRL 230 million with Enel Distribución Rio, at a CDI rate + 0.9%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is April 15, 2023. This contract was paid in full at the maturity date.
- > On April 19, 2021, Enel Finance International NV formalized a loan agreement in Brazilian reais of BRL 290 million with Enel Distribución Goiás, at a CDI rate + 1.0%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is April 19, 2023. On December 27, 2022, this contract was transferred to Enel Brasil under the same conditions, with amortization in a single payment on the maturity date, April 19, 2023. This contract was paid in full at the maturity date.
- > On July 1, 2021, Enel Finance International NV formalized a loan agreement in euros for € 50 million with Enel Distribución Rio, at a EUR rate + 1.29%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, July 3, 2023. This contract was paid in full at the maturity date.
- > On July 8, 2021, Enel Finance International NV formalized a loan agreement in euros for €50 million with Enel Distribución Rio, at a EUR rate + 1.29%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, July 8, 2024. This contract was paid in full at the maturity date.
- > On July 31, 2021, Enel Finance International NV formalized a loan agreement in euros for €36 million with Enel Distribución Goiás, at a EUR rate + 1.29%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is July 31, 2023. On December 27, 2022, this contract was transferred to Enel Brasil under the same conditions, with amortization in a single payment on the maturity date, July 31, 2023. This contract was paid in full at the maturity date.

- > On August 5, 2021, Enel Finance International NV formalized a loan agreement in euros for €20 million with Enel Distribución Goiás, at a EUR rate + 1.53%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is August 5, 2024. On December 27, 2022, this contract was transferred to Enel Brasil under the same conditions, with amortization in a single payment on the maturity date, August 5, 2024. This contract was paid in full at the maturity date.
- > On September 1, 2021, Enel Finance International NV formalized a loan agreement in euros for €22 million with Enel Distribución Goiás, at a EUR rate + 1.53%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is September 2, 2024. On December 27, 2022, this contract was transferred to Enel Brasil under the same conditions, with amortization in a single payment on the maturity date, September 2, 2024. This contract was paid in full at the maturity date.
- > On September 3, 2021, Enel Finance International NV formalized a loan agreement in euros for € 50 million with Enel Distribución Rio, at a EUR rate + 1.53%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, September 3, 2024. This contract was paid in full at the maturity date.
- > On September 20, 2021, Enel Finance International NV formalized a loan agreement in euros for €45 million with Enel Distribución Goiás, at a EUR rate + 1.59%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is September 20, 2024. On December 27, 2022, this contract was transferred to Enel Brasil under the same conditions, with amortization in a single payment on the maturity date, September 20, 2024. This contract was paid in full at the maturity date.
- > On October 1, 2021, Enel Finance International NV formalized a loan agreement with Enel Distribución Goiás in euros for € 73 million, at a EUR all-in-rate of 1.81%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is October 1, 2024. On December 27, 2022, this contract was transferred to Enel Brasil under the same conditions, with amortization in a single payment on the maturity date, October 1, 2024. This contract was paid in full at the maturity date.
- > On October 13, 2021, Enel Finance International NV formalized a loan agreement with Enel Distribución Río, denominated in euros, in the amount of € 40 million, at a EUR all-in rate of 1.59%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, October 13, 2024. This contract was paid in full at the maturity date.
- > On December 14, 2021, Enel Finance International NV formalized a loan agreement with Enel Distribución Río, denominated in euros, in the amount of €55 million, at a EUR all-in rate of 1.65%, without guarantees, and single principal and interest payment due on the maturity date, December 16, 2024. This contract was paid in full at the maturity date.
- > On December 28, 2021, Enel Finance International NV formalized a loan agreement with Enel Distribución Río, denominated in euros, in the amount of €160 million, at a EUR all-in rate of 1.06%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, December 28, 2024. This contract was paid in full at the maturity date.
- > On December 31, 2021, Enel Green Power Peru formalized a committed revolving credit facility with Enel Finance International NV totaling US\$ 30 million, at a LIBOR 1M, 3M, or 6M variable interest plus a 0.9% margin, with monthly, quarterly, or biannual interest payments and maturity on December 31, 2022. This revolving credit facility has no guarantees. It was not renewed as of December 31, 2022.

- > On February 4, 2022, Enel Finance International NV and Enel Distribución Goiás entered into a loan agreement of €63 million, at a EUR all-in rate of 1.76%, without guarantees, to be repaid in a single installment due on February 4, 2025. On December 27, 2022, this agreement was transferred to Enel Brasil S.A. under the same terms and conditions, to be repaid in a single installment due on February 4, 2025 (See Note 40.i).
- > On April 8, 2022, Enel Finance International NV and Enel Distribución Goiás entered into a loan agreement of €29.3 million, at a EUR all-in rate of 2.12%, without guarantees, to be repaid in a single installment due on April 4, 2025. On December 27, 2022, this agreement was transferred to Enel Brasil S.A. under the same terms and conditions, to be repaid in a single installment due on February 4, 2025.
- > On October 20, 2022 Enel Finance International NV entered into a multi-company committed line of credit agreement with Enel Brasil, Distribución Ceara, Distribución Sao Paulo, Distribución Rio, Enel Trading and Enel X denominated in reais in the amount of BRL\$800 million at a variable interest rate maturing on October 5, 2023. This facility was paid in full at the maturity date as of February 14, 2024.
- > On December 28, 2022, Enel Finance International NV and Enel Distribución Rio entered into a loan agreement for €185 million, at a EUR all-in rate of 5.35%, without guarantees, to be repaid in a single installment due on December 28, 2023. This contract was paid in full at the maturity date.
- > On December 13, 2022, Enel Finance International NV and Enel Distribución Ceará entered into a loan agreement of €49 million, at a EURLIBOR +80 bps rate, without guarantees, to be repaid in a single installment due on June 12, 2023. This contract was paid in full at the maturity date.
- > On January 3, 2023, Enel Finance International NV entered into a €50 million euro-denominated loan agreement with Enel Distribución Rio, at an unsecured EUR all-in rate of 5.8%, repayable in a single payment on January 3, 2025 (See Note 40.ii).
- > On January 6, 2023, Enel Finance International NV entered into a €88 million euro-denominated loan agreement with Enel Distribución Ceará, at a EUR all-in rate of 4.2%, unsecured, repayable in a single payment on the maturity date, February 6, 2023. This contract was paid in full at the maturity date.
- > On December 21, 2023, Enel Américas S.A. entered into a committed revolving credit facility with Enel Finance International N.V. for a total of USD \$700 million, at a variable interest rate of SOFR 1M, 3M or 6M plus a margin of 1.25%, with monthly, quarterly or semi-annual interest payments and maturing on June 21, 2024. This revolving credit facility was unsecured. This facility was paid in full on its maturity date.
- > On February 12, 2024, Enel Américas S.A. and Enel Finance International N.V. formalized a committed revolving credit line of USD500 million at a SOFR 1M, 3M or 6M floating interest rate plus a 1.60% margin. Interest is payable on a monthly, quarterly or biannually basis and matures on February 12, 2027. This revolving credit line is not secured. As of December 31, 2024 this revolving credit line has not been withdrawn.
- > As of December 31, 2024, Enel SpA has granted guarantees to Enel Brasil totaling f US\$3.09 million, at a variable interest rate ranging between 0.48% and 0.85%, depending on the loan term. These guarantees mainly cover loan agreements for financing, machinery and equipment, contracts for the use of transmission systems and connections to transmission facilities.
- > On June 21, 2024 Enel Américas S.A. and Enel Finance International N.V. formalized a committed revolving credit line of USD700 million at a SOFR 1M, 3M or 6M floating interest rate plus a 0.9% margin. Interest is payable on a monthly, quarterly or biannually basis and matures on December 21, 2024. This revolving credit line is not secured. This line was prepaid and closed on July 19, 2024.

10.2 Board of directors and key management personnel

The Company is managed by a Board of Directors which consists of seven members. Each director serves for a three-year term after which they can be reelected.

The Board of Directors as of December 31, 2024, is composed of the following members:

- > Mr. Francisco de Borja Acha Besga
- > Mr. Hernán Somerville Senn
- > Mr. José Antonio Vargas Lleras
- > Mrs. Iris Boeninger
- > Mr. Luca Lo Voi
- > Mr. Britaldo Pedrosa Soares

At the Board meeting held on April 30, 2024, Mr. Francisco de Borja Acha Besga was elected as Chairman of the Board of Directors and the Company, and Mr. Domingo Valdés Prieto was elected as Secretary of the Board of Directors. On November 21, 2024, the Board of Directors appointed Mr. Nicolás Lustig Falcón as new Secretary of the Board of Directors, effective from December 17, 2024. On January 31, 2025 Mr. Nicolás Lustig Falcón resigned from the Company. As his replacement, Mrs. Josefa Rodriguez Benavente was appointed Secretary of the Board of Directors of Enel Américas.

Also, at the aforementioned Board meeting, the Directors' Committee, governed by Law 18,046 on Corporations, was appointed as composed of the following Directors: Mr. Hernán Somerville Senn, Mrs. Iris Boeninger, and Mr. José Antonio Vargas Lleras. Pursuant to Circular No. 1,956 issued by the Financial Market Commission, it has been informed that Mr. Hernán Somerville Senn and Mrs. Iris Boeninger are independent directors. At meeting held on April 30, 2024 the Directors' Committee of the Company appointed Mr. Hernán Somerville Senn as Chairman of this corporate body and Mr. Domingo Valdés Prieto as Secretary. On December 19, 2024 the Directors' Committee appointed Mr. Nicolás Lustig Falcón as the new Secretary of the Committee. On January 31, 2025 Mr. Nicolás Lustig Falcón resigned from the Company. As his replacement, Mrs. Josefa Rodriguez Benavente was appointed as Secretary of the Directors' Committee of Enel Américas.

a) Accounts receivable and payable and other transactions

• Accounts receivable and payable

There are no outstanding amounts receivable or payable between the Company and the members of the Board of Directors and key management personnel.

• Other transactions

No transactions other than the payment of compensation has taken place between the Company and the members of the Board of Directors and key management personnel.

b) Guarantees given by the Company in favor of the directors.

No guarantees have been given to the Directors.

c) Compensation for directors.

In accordance with Article 33 of Law No. 18,046 (the Chilean Corporations Law) governing stock corporations, the compensation of Directors is established each year at the General Shareholders Meeting of the Company.

The compensation consists of paying each member of the Board of Directors monthly compensation, one part in a fixed monthly fee and another part dependent on meetings attended. The breakdown of this compensation is as follows:

- > UF 216 as a fixed monthly fee, and
- > UF 79.2 as a per diem for each Board meeting attended with a maximum of 16 sessions in total whether ordinary or extraordinary, within the corresponding exercise.

According to the provisions of the bylaws, the remuneration of the Chairman of the Board will be twice that of a Director.

In the event a Director of Enel Américas participates in more than one Board of Directors of domestic or foreign subsidiaries and / or affiliates or acts as director or consultant for other domestic or foreign companies or legal entities in which Enel Américas has a direct or indirect interest, he/she may receive remuneration only in one of said Boards of Directors or Management Boards.

The executive officers of Enel Américas S.A. and/or its domestic or foreign subsidiaries or affiliates will not receive remunerations or per diem allowances if acting as directors of any of the domestic or foreign Enel Américas' subsidiaries, affiliates or investee in any way. Therefore, said remunerations or per diem allowances may be received by the executive officers as long as this is previously and expressly authorized as an advance of their variable portion of remuneration by the corresponding companies with which they are associated through an employment contract.

Directors' Committee:

Each member will be paid monthly compensation, one part in a fixed monthly fee and another part dependent on meetings attended.

This compensation is broken down as follows:

- > UF 72 as a fixed monthly fee, in any event, and
- > UF 26.4 as a per diem for each Board meeting attended, all with a maximum of 16 meetings in total, whether ordinary or extraordinary, within the corresponding fiscal year.

The following tables show details of the compensation paid to the members of the Board of Directors of the Company for the years ended December 31, 2024, 2023 and 2022:

In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Name	Position	Performance period	2024		
				Enel Américas Board of Directors	Subsidiaries Board of Directors	Directors' Committee
Foreign	Francisco de Borja Acha Besga	Chairman	January - December 2024	-	-	-
Foreign	José Antonio Vargas Lleras	Director	January - December 2024	-	-	-
Foreign	Giulia Genuardi	Director	January - April 2024	-	-	-
Foreign	Francesca Gostinelli	Director	January - April 2024	-	-	-
4.132.185-7	Hernán Somerville Senn	Director	January - December 2024	141	-	47
Foreign	Patricio Gómez Sabaini	Director	January - April 2024	43	-	14
6.989.304-K	Domingo Cruzat Amunátegui	Director	January - April 2024	43	-	14
6.342.175-8	Iris Boeninger Von Kretschmann	Director	April - December 2024	98	-	33
Foreign	Britaldo Pedrosa Soares	Director	April - December 2024	98	-	-
Foreign	Alberto María Giuseppe de Paoli (1)	Director	April - November 2024	-	-	-
Foreign	Luca Lo Voi	Director	April - December 2024	-	-	-
Total				423	-	108

In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Name	Position	Performance period	2023		
				Enel Américas Board of Directors	Subsidiaries Board of Directors	Directors' Committee
Foreign	Francisco de Borja Acha Besga	Chairman	January - December 2023	-	-	-
Foreign	José Antonio Vargas Lleras	Director	January - December 2023	-	-	-
Foreign	Giulia Genuardi	Director	January - December 2023	-	-	-
Foreign	Francesca Gostinelli	Director	January - December 2023	-	-	-
4.132.185-7	Hernán Somerville Senn	Director	January - December 2023	169	-	55
Foreign	Patricio Gómez Sabaini	Director	January - December 2023	169	-	55
6.989.304-K	Domingo Cruzat Amunátegui	Director	January - December 2023	169	-	55
Total				507	-	165

In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Name	Position	Performance period	2022		
				Enel Américas Board of Directors	Subsidiaries Board of Directors	Directors' Committee
Foreign	Francisco de Borja Acha Besga	Chairman	January - December 2021	-	-	-
Foreign	José Antonio Vargas Lleras	Director	January - December 2021	-	-	-
Foreign	Enrico Viale	Director	January - March 2022	-	-	-
Foreign	Livio Gallo	Director	January - March 2022	-	-	-
Foreign	Giulia Genuardi	Director	April-December 2022	-	-	-
Foreign	Francesca Gostinelli	Director	April-December 2022	-	-	-
4.132.185-7	Hernán Somerville Senn	Director	January - December 2022	152	-	48
Foreign	Patricio Gómez Sabaini	Director	January - December 2022	152	-	48
6.989.304-K	Domingo Cruzat Amunátegui	Director	January - December 2021	152	-	48
Total				456	-	144

(1) On November 21, 2024, Mr. Alberto María Giuseppe de Paoli resigned from the Company's Board of Directors.

10.3 Key management personnel

As of December 31, 2024, the key management personnel of Enel Américas is composed by the following persons:

Key management personnel		
Taxpayer ID No.	Name	Position
Foreign	Aurelio Ricardo Bustilho de Oliveira (1)	Chief Executive Officer
Foreign	Aurelio Ricardo Bustilho de Oliveira (1) (2)	Administration, Finance and Control Manager
Foreign	Rafael de la Haza Casarrubio (2)	Administration, Finance and Control Manager
6.973.465-0	Domingo Valdés Prieto (3)	Attorney and Secretary of the Board
8.664.305-7	Nicolás Lustig Falcón (3) (4)	Attorney and Secretary of the Board
Foreign	Eugenio Belinchon (4)	Internal Audit Manager
Foreign	Simone Tripepi (5)	Enel X South America Manager

(1) On June 28, 2023, Mr. Mauricio Bezzeccheri resigned from the Company, remaining in the office until June 30, 2023.

On July 1, 2023, Mr. Aurelio Bustilho de Oliveira assumed the position of Chief Executive Officer on an interim basis, a position he held in this capacity until September 28, 2023, when he assumed this position on a permanent basis. Mr. Bustilho continues to hold the position of Manager of Administration, Finance and Control, on an interim basis, until March 31, 2024.

(2) On March 31, 2024, Mr. Aurelio Bustilho de Oliveira ceased to hold his position of Interim Manager of Administration, Finance and Control and Mr. Rafael de la Haza Casarrubio was appointed as his replacement and took office on April 1, 2024.

(3) On December 16, 2024, Mr. Domingo Valdes Prieto ceased to be the Company's Chief Executive Officer, Mr. Nicolás Lustig Falcón was appointed as his replacement taking office on December 17, 2024.

On January 31, 2025, Mr. Nicolás Lustig Falcón resigned from the Company.

(4) Mr. Eugenio Belinchon Gueto and Mr. Nicolás Lustig Falcón, Senior Executives of Enel Américas, are remunerated by other Enel Group companies, their services are provided to the Company pursuant to intercompany contracts.

(5) Mr. Simone Tripepi ceased to hold his position as of February 1, 2023.

a) Remuneration and incentive plans for key management personnel

Enel Américas has implemented an annual bonus plan for its executives based on meeting company-wide objectives and on the level of their individual contribution in achieving the overall goals of the Group. The plan provides for a range of bonus amounts according to seniority level, which consist of a certain number of monthly gross remunerations.

Additionally, Enel Américas grants certain long-term benefits to certain executives. These benefits are subject to the fulfillment of certain medium-term objectives and are cancelled, if applicable, when these are verified, regardless of whether or not the executive has ceased his contractual relationship with the Company and in the proportion that corresponds to the time they rendered services to the Company.

For expatriate executives, remuneration, annual bonus plan, and long-term incentives are subject to recharge agreements, and as such this cost has been borne by Enel Américas.

Compensation of key management personnel as of December 31, 2024, 2023 and 2022 was as follows:

In thousands of U.S. dollars - ThUS\$				
	2024	2023	2022	
Remuneration	948	2,222	3,659	
Short-term benefits for employees	263	9	133	
Other long-term benefits	257	1,026	32	
Total	1,468	3,257	3,824	

b) Guarantees established by the Company in favor of key management personnel.

No guarantees have been given to key management personnel.

10.4 Compensation plans linked to share price

There are no payment plans granted to the Directors or key management personnel based on the share price of the Company's common stock.

10.5 Restricted Stock Unit Program

During the 2022 fiscal year, under an established program of Restricted Stock Units ("RSUs"), through which certain key personnel from Enel Americas received one-time shares issued by Enel SpA. It should be noted that these shares were not received under an option modality, but were automatically assigned on a pre-established date upon verification of certain vesting conditions upon performance compliance. The cost of the UARs program is subject to the Recharge Agreement, and therefore such cost has been borne by Enel Américas. This agreement establishes that all fixed and variable compensation of certain expatriate executives (whether in cash or in kind) is paid by the company to which the expatriate executive provides services. The cost of this program amounted to ThUS\$40, which is included in the remuneration expense during the third quarter of 2022.

11. Inventories

The detail of inventories as of December 31, 2024 and 2023, is as follows:

In thousands of U.S. dollars - ThUS\$		
	12-31-2024	12-31-2023
Supplies for Production	16,367	24,541
Oil	376	510
Coal	15,991	24,031
Spare parts	18,576	21,084
Electrical materials	410,232	452,265
Total	445,175	497,890

There are no inventories acting as security for liabilities.

For the years ended December 31, 2024, 2023 and 2022, raw materials and inputs recognized as fuel cost amount to ThUS\$65,759, ThUS\$73,892 and ThUS\$70,459, respectively (See Note 28).

For the years ended December 31, 2024, 2023 and 2022, there has been no impairment recognized in inventories.

12. Current tax assets and liabilities

a) The detail of current tax receivables as of December 31, 2024 and 2023, is as follows:

In thousands of U.S. dollars - ThUS\$		
Tax Assets	12-31-2024	12-31-2023
Advance income tax payments	209,651	128,797
Other	69,388	14,189
Total	279,039	142,986

b) The detail of current tax payables as of December 31, 2024 and 2023, is as follows:

In thousands of U.S. dollars - ThUS\$		
Tax Liabilities	12-31-2024	12-31-2023
Income tax	689,197	139,940
Total	689,197	139,940

(*) The increase in year 2024 is explained by the sale of the Peruvian companies in May and June, which gave rise to an income tax liability amounting to ThUS\$638,608 (see Note 5.1).

13. Investments accounted for using the equity method

13.1 Investments accounted for using the equity method

- a. The investments of the Group accounted for using the equity method and their changes during the years ended December 31, 2024 and 2023, are detailed as follows:

In thousands of U.S. dollars - ThUS\$

Taxpayer ID No	Associates and Joint Ventures	Relationship	Country	Functional Currency	Ownership percentage	01-01-2024	Additions	Share of Profit (Loss)	Dividends Declared	Foreign Currency Translation	Other Comprehensive Income	Other Increase (Decrease)	Argentine hyperinflationary economy	12-31-2024
Foreign	Yacylec S.A.	Associate	Argentina	Argentine peso	33.33%	-	-	1,351	-	(100)	-	460	894	2,605
Foreign	Sacme S.A.	Joint Venture	Argentina	Argentine peso	50.00%	79	-	(17)	-	(18)	-	-	73	117
Foreign	Central Vuelta Obligado S.A.	Associate	Argentina	Argentine peso	33.20%	404	-	-	(89)	(67)	-	-	341	589
Foreign	Enel X Way Brasil S.A.	Associate	Brazil	Brazilian real	20.00%	719	-	(918)	-	(135)	-	778	-	444
Foreign	Crédito Fácil Codensa S.A. Compañía de Financiamiento	Associate	Colombia	Colombian peso	49.00%	2,596	-	(658)	-	(135)	-	(1,716)	-	87
Foreign	Operadora Distrital de Transporte S.A.S.	Associate	Colombia	Colombian peso	20.00%	821	-	242	-	(117)	-	-	-	946
Foreign	Enel X Way Colombia S.A.S.	Associate	Colombia	Colombian peso	40.00%	1,430	-	127	-	(183)	-	13	-	1,387
Foreign	Colombia ZE S.A.S.	Associate	Colombia	Colombian peso	20.00%	10,526	-	(2,084)	-	(1,113)	11	-	-	7,340
Total						16,575	-	(1,957)	(89)	(1,868)	11	(465)	1,308	13,515

In thousands of U.S. dollars - ThUS\$

Taxpayer ID No	Associates and Joint Ventures	Relationship	Country	Functional Currency	Ownership percentage	01-01-2023	Additions	Share of Profit (Loss)	Dividends Declared	Foreign Currency Translation	Other Comprehensive Income	Other Increase (Decrease)	Argentine hyperinflationary economy	12-31-2023
Foreign	Yacylec S.A.	Associate	Argentina	Argentine peso	33.33%	1,251	-	(321)	(116)	(886)	-	(460)	532	-
Foreign	Sacme S.A.	Joint Venture	Argentina	Argentine peso	50.00%	121	-	(3)	-	(91)	-	(9)	61	79
Foreign	Central Vuelta Obligado S.A.	Associate	Argentina	Argentine peso	33.20%	944	-	(39)	(390)	(737)	-	189	437	404
Foreign	Enel X Way Brasil S.A.	Associate	Brazil	Brazilian real	20.00%	51	-	(37)	-	24	-	681	-	719
Foreign	Enel X Way Perú S.A.C. (*)	Associate	Peru	Peruvian sol	20.00%	63	-	(210)	-	-	-	147	-	-
Foreign	Crédito Fácil Codensa S.A. Compañía de Financiamiento	Associate	Colombia	Colombian peso	49.00%	3,008	-	(1,048)	-	636	-	-	-	2,596
Foreign	Operadora Distrital de Transporte S.A.S.	Associate	Colombia	Colombian peso	20.00%	-	579	157	-	85	-	-	-	821
Foreign	Enel X Way Colombia S.A.S.	Associate	Colombia	Colombian peso	40.00%	-	1,273	8	-	149	-	-	-	1,430
Foreign	Colombia ZE S.A.S.	Associate	Colombia	Colombian peso	20.00%	-	8,542	1,065	-	1,307	(388)	-	-	10,526
Total						5,438	10,394	(428)	(506)	487	(388)	548	1,030	16,575

(*) See Note 5.1.

b. Additional financial information on investments in associates

- Investments with significant influence

The tables below set forth financial information as of December 31, 2024 and 2023, from the financial statements of the investments in associates where the Group exercises significant influence:

In thousands of U.S. dollars - ThUS\$

	Direct /Indirect Ownership percentage	Current Assets	Non- Current Assets	Current Liabilities	Non- Current Liabilities	12-31-2024				
						Revenue	Expenses	Profit (Loss)	Other Comprehensive Income	Comprehensive Income
Yacylec S.A.	33.33%	3,653	5,752	1,232	357	6,722	(2,670)	4,052	(298)	3,754
Enel X Way Brasil S.A.	20.00%	8,241	959	6,978	-	797	(5,386)	(4,589)	(671)	(5,260)
Crédito Fácil Codensa S.A Compañía de Financiamiento	49.00%	69	109	1	-	-	(1,343)	(1,343)	(276)	(1,619)
Operadora Distrital de Transporte S.A.S.	20.00%	6,963	858	3,092	-	21,097	(19,888)	1,209	(585)	624
Enel X Way Colombia S.A.S.	40.00%	3,498	-	30	-	353	(35)	318	(458)	(140)
Colombia ZE S.A.S.	20.00%	154,349	40,867	148,118	10,396	-	(10,419)	(10,419)	(5,510)	(15,929)

In thousands of U.S. dollars - ThUS\$

	Direct /Indirect Ownership percentage	Current Assets	Non- Current Assets	Current Liabilities	Non- Current Liabilities	12-31-2023				
						Revenue	Expenses	Profit (Loss)	Other Comprehensive Income	Comprehensive Income
Yacylec S.A.	33.33%	2,327	1,331	3,046	(768)	2,325	(3,288)	(963)	(2,659)	(3,622)
Enel X Way Brasil S.A.	20.00%	13,969	569	10,945	-	6,904	(7,087)	(183)	113	(70)
Enel X Way Perú S.A.C. (*)	20.00%	2,731	272	3,743	-	942	(1,993)	(1,051)	(2)	(1,053)
Crédito Fácil Codensa S.A Compañía de Financiamiento	49.00%	1,144	4,159	6	-	387	(2,526)	(2,139)	1,298	(841)
Operadora Distrital de Transporte S.A.S.	20.00%	4,727	1,098	1,719	-	11,745	(10,959)	786	425	1,211
Enel X Way Colombia S.A.S.	40.00%	1,717	1,870	12	-	53	(33)	20	373	393
Colombia ZE S.A.S.	20.00%	175,515	51,812	168,441	6,258	10,131	(4,805)	5,326	4,595	9,921

(*) See Note 5.1.

None of our associates have issued price quotations.

There are no significant commitments and contingencies, or restrictions on the availability of funds in associated companies and joint ventures.

14. Intangible assets other than goodwill

The following table presents intangible assets other than Goodwill as of December 31, 2024 and 2023:

In thousands of U.S. dollars - ThUS\$		
Classes of Intangible Assets, gross	12-31-2024	12-31-2023
Intangible Assets, Gross	7,073,933	8,564,828
Easements and water rights	51,001	56,121
Concessions	5,986,940	7,466,278
Development costs	16,274	18,989
Patents, registered trademarks and other rights	123,877	154,358
Software licenses	503,489	389,217
Intangible assets under development	164,232	251,688
Other Identifiable Intangible Assets	90,244	94,083
Contract Costs	137,876	134,094
In thousands of U.S. dollars - ThUS\$		
Class of Intangible Assets, Amortization and Impairment	12-31-2024	12-31-2023
Accumulated Amortization and Impairment, Total	(4,138,637)	(4,696,001)
Easements and water rights	(20,104)	(21,369)
Concessions	(3,681,740)	(4,364,523)
Development costs	(8,851)	(9,810)
Patents, registered trademarks and other rights	(32,385)	(33,791)
Software licenses	(262,722)	(191,087)
Intangible assets under development	(41,846)	-
Other Identifiable Intangible Assets	(56,863)	(55,917)
Contract Costs	(34,126)	(19,504)
In thousands of U.S. dollars - ThUS\$		
Class of Intangible Assets, Amortization and Impairment	12-31-2024	12-31-2023
Intangible Assets, Net	2,935,296	3,868,827
Easements and water rights	30,897	34,752
Concessions, Net (1)	2,305,200	3,101,755
Development costs	7,423	9,179
Patents, registered trademarks and other rights	91,492	120,567
Software licenses	240,767	198,130
Intangible assets under development	122,386	251,688
Other Identifiable Intangible Assets	33,381	38,166
Contract Costs	103,750	114,590

(1) The detail of concessions is the following:

In thousands of U.S. dollars - ThUS\$		
	12-31-2024	12-31-2023
Enel Distribución Río S.A. (*)	348,141	485,246
Enel Distribución Ceará S.A. (*)	372,805	502,010
Enel Distribución Sao Paulo S.A. (*)	1,488,877	1,995,290
EGP Cachoeira Dourada S.A.	28,268	43,263
EGP companies in Brazil	4,312	6,454
PH Chucás S.A. (*)	36,406	41,800
Enel Fortuna S.A.	25,450	26,537
Enel Panamá CAM S.R.L. (formerly Enel Green Power Panamá S.R.L.)	2	2
Enel Green Power Volta Grande	939	1,153
TOTAL	2,305,200	3,101,755

(*) These public service concession agreements to a private operator are recorded in accordance with IFRIC 12 Service Concession Arrangements (See Note 3.d.1).

The detail of and movements in intangible assets during the years ended December 31, 2024 and 2023, are as follows:

In thousands of U.S. dollars - ThUS\$

Movements in Intangible Assets	Development Costs	Easements	Concessions	Patents, Registered Trademarks and Other Rights	Software licenses	Intangible assets under development	Other identifiable Intangible Assets	Contract costs	Intangible Assets, Net
Opening balance at 01-01-2024	9,179	34,752	3,101,755	120,567	198,130	251,688	38,166	114,590	3,868,827
Movements in identifiable Intangible Assets									
Increases other than from business combinations	-	-	427,074	2	767	52,572	-	-	480,415
Increase (decrease) from foreign currency translation differences, net	(861)	(5,351)	(627,511)	(25,098)	(36,826)	(34,809)	(5,665)	(2,483)	(738,604)
Amortization	(152)	(1,642)	(489,462)	(4,134)	(62,188)	-	(3,245)	(18,072)	(578,895)
Impairment loss recognized in the profit or loss for the period	-	-	-	-	(435)	(41,846)	-	-	(42,281)
Increases (decreases) from transfers and other changes	(821)	-	-	155	77,365	(86,718)	2,606	7,413	-
Increases (decreases) from transfers	(821)	-	-	155	77,365	(86,718)	2,606	7,413	-
Dispositions and removal from service	(2,476)	(53)	(6,712)	-	(644)	(793)	(112)	-	(10,790)
Removals from service	(2,476)	(53)	(6,712)	-	(644)	(793)	(112)	-	(10,790)
Decreases to be classified as held for sale (See Note 5)	-	-	11	-	-	-	-	-	11
Argentina hyperinflation economy	-	-	6	-	64,600	5,744	75	-	70,425
Other increases (decreases)	2,554	3,191	(99,961)	-	(2)	(23,452)	1,556	2,302	(113,812)
Total Movements in identifiable Intangible assets	(1,756)	(3,855)	(796,555)	(29,075)	42,637	(129,302)	(4,785)	(10,840)	(933,531)
Ending balance as of 12-31-2024	7,423	30,897	2,305,200	91,492	240,767	122,386	33,381	103,750	2,935,296

In thousands of U.S. dollars - ThUS\$

Movements in Intangible Assets	Development Costs	Easements	Concessions	Patents, Registered Trademarks and Other Rights	Software licenses	Intangible assets under development	Other identifiable Intangible Assets	Contract costs	Intangible Assets, Net
Opening balance at 01-01-2023	11,126	30,267	2,788,295	121,229	149,218	371,801	38,469	112,715	3,623,120
Movements in identifiable Intangible Assets									
Increases other than from business combinations	-	-	662,099	14	7,034	31,043	-	-	700,190
Increase (decrease) from foreign currency translation differences, net	2,910	6,231	237,869	10,052	2,270	(23,032)	1,832	450	238,582
Amortization	(130)	(1,585)	(461,145)	(4,857)	(41,162)	-	(2,704)	(12,411)	(523,994)
Increases (decreases) from transfers and other changes	41,074	(3)	1,928	157	72,635	(128,124)	1,265	11,068	-
Increases (decreases) from transfers	41,074	(3)	1,928	157	72,635	(128,124)	1,265	11,068	-
Dispositions and removal from service	-	(158)	(19,498)	-	-	-	-	-	(19,656)
Removals from service	-	(158)	(19,498)	-	-	-	-	-	(19,656)
Decreases to be classified as held for sale (See Note 5)	(3,761)	-	(141)	(6,028)	(52,317)	(34,108)	(630)	-	(96,985)
Argentina hyperinflation economy	-	-	6	-	42,112	4,457	-	-	46,575
Other increases (decreases)	(42,040)	-	(107,658)	-	18,340	29,651	(66)	2,768	(99,005)
Total Movements in identifiable Intangible assets	(1,947)	4,485	313,460	(662)	48,912	(120,113)	(303)	1,875	245,707
Ending balance as of 12-31-2023	9,179	34,752	3,101,755	120,567	198,130	251,688	38,166	114,590	3,868,827

Additional Information on Intangible Assets, net

a) Main investments

As of December 31, 2024, the main additions to concession intangible assets in the amount of ThUS\$427,074 (ThUS\$662,099 as of December 31, 2023) arise mainly from Enel Distribución Río S.A., Enel Distribución Ceará S.A. and Enel Distribución Sao Paulo S.A. for investments in networks and extensions to optimize their operation, in order to improve the efficiency and quality of the level of service. These are recorded under concessions, in accordance with IFRIC 12 (See Note 3.d.1).

Additions to intangible assets for the year ended December 31, 2024 and 2023, amounted to ThUS\$480,415 and ThUS\$700,190, respectively.

The amortization of intangible assets are presented net of PIS and COFINS taxes in the Brazilian subsidiaries.

b) Capitalized cost

b.1) Capitalized financial expenses

The financial expenses capitalized for the years ended December 31, 2024, 2023 and 2022 were ThUS\$1,856, ThUS\$2,063 and ThUS\$1,336 respectively (See Note 33). The average financing rate by averaging the financing rates from different geographical areas as 4.64%, 1.75% and 3.92% for the years ended December 31, 2024, 2023 and 2022, respectively.

b.2) Capitalized personnel expenses

During the years ended December 31, 2024, 2023 and 2022, the expenses for personnel directly related to constructions in progress were activated for the item of concessions for the amount of ThUS\$85,299, ThUS\$72,338 and ThUS\$114,581 respectively.

c) Other information

i) Except as indicated in item iv), According to the estimates and projections of the Group management, the projections for the cash flows attributed to intangible assets allow recovering the net value of these assets recorded as of December 31, 2024, 2023 and 2022. (See Note 3.e).

ii) As of December 31, 2024 and 2023, the Company has no intangible assets of indefinite useful life that can represent significant amounts.

iii) Costs for obtaining a contract: This item corresponds to costs related to (i) the assignment of 224 MW power supply agreements (PPA) to Enel Fortuna S.A. by Sinolam Smarter Energy LNG Group Inc.; and (ii) Enel Panama CAM S.R.L. (formerly Enel Green Power Panamá S.R.L.) PPA purchase costs from Sol Real LTD for distribution in the related market at of 202 GW.

iv) At the end of 2024, the Group has an impairment loss of ThUS\$41,846 arising from renewable energy projects in the northeast region of Brazil related to wind, solar, and hybrid technology. This loss -that covers 100% of the capitalized investment in these projects- arises as a result of remeasurement of the Company of the feasibility of these investments. The Company reached the conclusion that, under the current conditions, it is not certain these projects will be profitable. Among other factors, the existence of structural limitations and market scenarios were taken into consideration, which generate high risks, due to unattractiveness and scarce availability of resources.

15. Goodwill

The following table sets forth goodwill by cash-generating unit or group of cash-generating units to which it belongs and changes for the years ended December 31, 2024 and 2023:

In thousands of U.S. dollars – THUS\$

Company	Cash Generating Unit	Opening Balance 01-01-2023	Foreign Currency Translation	Argentine hyperinflationary economy	Impairment	Transfer held for sale	Closing Balance 12-31-2023	Foreign Currency Translation	Ending Balance 12-31-2024
Enel Distribución Río S.A. (1)	Enel Distribución Río S.A.	161,044	13,995	-	-	-	175,039	(37,409)	137,630
Enel Colombia SAS EDP (2)	Distribution Business in Enel Colombia SAS EDP (formerly Codensa S.A. E.S.P.)	8,936	2,249	-	-	-	11,185	(1,349)	9,836
Enel Generación El Chocón S.A. (3)	Enel Generación El Chocón S.A.	5,575	(1,728)	2,044	(5,891)	-	-	-	-
Enel Distribución Perú S.A. (4)	Enel Distribución Perú	60,570	1,814	-	-	(62,384)	-	-	-
EGP Cachoeira Dourada S.A. (5)	EGP Cachoeira Dourada S.A.	59,051	5,131	-	-	-	64,182	(13,716)	50,466
Enel Generación Perú S.A. (6)	Enel Generación Perú	114,006	3,414	-	-	(117,420)	-	-	-
Enel Colombia SAS EDP (formerly Emgesa S.A. E.S.P.) (7)	Conventional Generation Business in Enel Colombia SAS EDP (formerly Emgesa S.A. E.S.P.)	3,953	995	-	-	-	4,948	(597)	4,351
Enel Perú S.A.	Enel Distribución Perú	18	1	-	-	(19)	-	-	-
Enel Brasil S.A.	Enel Brasil S.A.	750	65	-	-	-	815	(174)	641
Enel Distribución Ceará S.A. (8)	Enel Distribución Ceará S.A.	81,065	7,044	-	-	-	88,109	(18,830)	69,279
Enel Distribución Sao Paulo S.A. (9)	Enel Distribución Sao Paulo	405,060	35,200	-	-	-	440,260	(94,089)	346,171
Enel Brasil S.A. (10) (11)	Enel Brasil S.A.	461,754	40,132	-	-	-	501,886	(107,282)	394,604
Enel Green Power Argentina S.A. (10)	Enel Green Power Argentina S.A.	1,169	(913)	-	-	(256)	-	-	-
Enel Colombia SAS EDP (formerly Enel Green Power Colombia SAS E.S.P.) (10)	Renewables business in Enel Colombia SAS EDP (formerly Enel Green Power Colombia SAS E.S.P.)	42,566	10,712	-	-	-	53,278	(6,427)	46,851
Enel Green Power Peru S.A. (10)	Enel Green Power Peru S.A.	76,306	(2,037)	-	-	(74,269)	-	-	-
Enel Renovable S.R.L. (formerly Enel Solar S.R.L.) (10)	Enel Renovable S.R.L. (formerly Enel Solar S.R.L.)	2,094	-	-	-	-	2,094	-	2,094
Enel Panamá CAM S.R.L. (formerly Enel Green Power Panama S.R.L.) (10)	Enel Panamá CAM S.R.L. (formerly Enel Green Power Panama S.R.L.)	24,964	-	-	-	-	24,964	-	24,964
Enel Generación Perú S.A. (10)	Enel Generación Perú S.A.	2,806	84	-	-	(2,890)	-	-	-
Jaguito Solar 10MW S.A. (10)	Jaguito Solar 10MW S.A.	386	-	-	-	-	386	-	386
Progreso Solar 20MW S.A. (10)	Progreso Solar 20MW S.A.	772	-	-	-	-	772	-	772
Total		1,512,845	116,158	2,044	(5,891)	(257,238)	1,367,918	(279,873)	1,088,045

(*) See Note 5.

According to the Group management's estimates and projections, the expected future cash flows projections attributable to the cash-generating units or groups of cash-generating units, to which the acquired goodwill has been allocated, allow the recovery of its carrying amount as of December 31, 2024 (See Note 3.e).

The origin of the goodwill is detailed below:

1.- Enel Distribución Rio S.A. (formerly Ampla Energia e Serviços S.A.)

On November 20, 1996, the Company and Enel Distribución Chile S.A. (formerly named Chilectra S.A.), together with Endesa, S.A. and Electricidad de Portugal, acquired a controlling equity interest in Cerj S.A. (now Enel Distribución Rio S.A.) of Rio de Janeiro in Brazil. The Company and Enel Distribución Chile S.A. together acquired 42% of the total shares in an international public bidding process held by the Brazilian government. The Company and Enel Distribución Chile S.A. also acquired an additional 18.5% on December 31, 2000, as such, holding, directly and indirectly, a total 60.5% ownership interest.

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

On October 23, 1997, Enel Américas S.A. and its former subsidiary Enel Distribución Chile S.A., together with Endesa, S.A., acquired a 48.5% equity interest in Codensa, ESP, a company that distributes electricity in Santa Fé de Bogotá in Colombia. The acquisition took place through an international public bidding process held by the Colombian government.

On March 1, 2022, the merger by absorption of our subsidiaries Emgesa S.A. ESP (Absorbing Company), Codensa S.A. ESP, Enel Green Power Colombia S.A.S. ESP and ESSA2 SpA (Absorbed Companies) was completed. The new corporate name of the merged companies is Enel Colombia S.A. ESP, a company in which Enel Américas has a 57.345% interest as a result of this operation.

3.- Enel Generación El Chocón S.A.

On August 31, 1993, Enel Generación Chile S.A. (formerly known as Endesa Chile) acquired a 59% equity interest of Enel Generación El Chocón S.A. in an international public bidding process held by the Argentine government. On August 11, 2023 the concession that Hidroeléctrica el Chocón had over the Chocón complex expired (See Note 3.a), so the Group impaired the balance of goodwill associated with that company.

4.- Enel Distribución Perú S.A.A.

On October 15, 2009, in a transaction on the Lima Stock Exchange, the Company acquired an additional 24% interest in Enel Distribución Perú S.A.A.

5.- EGP Cachoeira Dourada S.A.

On September 5, 1997, the Company's former subsidiary Enel Generación Chile S.A. acquired 79% of EGP Cachoeira Dourada S.A. in the state of Goiás in a public bidding process held by the Brazilian government.

6.- Enel Generación Perú S.A.A (formerly Edegel S.A.A.)

On October 9, 2009, in a transaction on the Lima Stock Exchange in Peru, the Company's former subsidiary Enel Generación Chile S.A. acquired an additional 29.40% equity interest in Enel Generación Perú S.A.

7.- Enel Colombia S.A. E.S.P (formerly - Emgesa S.A. E.S.P.)

On October 23, 1997, the Company's former subsidiary Enel Generación Chile S.A., together with Endesa, S.A., acquired a 48.5% equity interest in Emgesa S.A. E.S.P. in Colombia. The acquisition was made in an international public bidding process held by the Colombian government.

8.- Enel Distribución Ceará S.A.

Between 1998 and 1999, the Company and its former subsidiary Enel Distribución Chile S.A., together with Endesa, S.A., acquired Compañía de Distribución Eléctrica del Estado de Ceará (now named Enel Distribución Ceará S.A.) in northeast Brazil in an international public bidding process held by the Brazilian government.

9.- Enel Distribución Sao Paulo S.A.

On June 7, 2018, the Company's subsidiary Enel Brasil acquired a 73.38% interest in Eletropaulo Metropolitana de Electricidade de Sao Paulo S.A. (currently Enel Distribución Sao Paulo S.A.). Subsequently, between June 22 and July 4, 2018, additional participation increases were effected, representing an increase from 73.38% to 95.05%.

10.- EGP Centro y Sudamérica

Goodwill was recognized as a result of the merger of Enel Américas and EGP Americas effective on April 1, 2021 (See Note 5). Such goodwill were assigned to the following companies: Enel Green Power Brasil Participações Ltda., Enel Green Power Argentina SA, Enel Green Power Colombia SAS Esp, Enel Green Power Peru SA, Empresa de Generación Eléctrica Los Pinos SA, Enel Renewable S.R.L. (formerly Enel Solar S.R.L.), Enel Panamá CAM S.R.L. (formerly Enel Green Power Panamá S.R.L.), Jaguito Solar 10MW S.A. and Progreso Solar 20MW S.A. These companies arise from several business combinations completed in the past by Enel Green Power SpA.

11.- Enel Brasil S.A.

On November 4, 2021, Enel Green Power Brasil Participações Ltda. was merged into Enel Brasil S.A., where the latter became the legal successor.

16. Property, plant and equipment

The following table sets forth the property, plant and equipment as of December 31, 2024 and 2023:

In thousands of U.S. dollars - ThUS\$

Classes of Property, Plant and Equipment, Gross	12-31-2024	12-31-2023
Property, Plant and Equipment, Gross	19,697,968	18,507,995
Construction in progress	891,988	2,165,859
Land	128,126	132,831
Buildings	1,598,299	1,608,402
Generation plant and equipment	9,068,498	8,356,220
Network Infrastructure	7,527,652	5,856,772
Fixtures and fittings	483,405	387,911

In thousands of U.S. dollars - ThUS\$

Classes of Accumulated Depreciation and Impairment in Property, Plant and Equipment	12-31-2024	12-31-2023
Accumulated Depreciation and Impairment of Property, Plant and Equipment	(6,994,447)	(5,696,826)
Buildings	(277,489)	(220,385)
Generation plant and equipment	(2,663,446)	(2,459,875)
Network Infrastructure	(3,736,751)	(2,790,009)
Fixtures and fittings	(316,761)	(226,557)

In thousands of U.S. dollars - ThUS\$

Classes of Property, Plant and Equipment, Net	12-31-2024	12-31-2023
Property, Plant and Equipment, Net	12,703,521	12,811,169
Construction in progress	891,988	2,165,859
Land	128,126	132,831
Buildings	1,320,810	1,388,017
Generation plant and equipment	6,405,052	5,896,345
Network Infrastructure	3,790,901	3,066,763
Fixtures and fittings	166,644	161,354

The composition and movements of the property, plant and equipment accounts for the year ended December 31, 2024 and 2023, are detailed as follows:

In thousands of U.S. dollars - ThUS\$

Movements of the year 2024	Construction In Progress	Land	Buildings, Net	Generation Plant and Equipment, Net	Network Infrastructure, Net	Fixtures and Fittings, Net	Property, Plant and Equipment, Net
Opening balance as of 01-01-2024	2,165,859	132,831	1,388,017	5,896,345	3,066,763	161,354	12,811,169
Increases other than from business combinations	977,942	-	999	159	98,105	23,967	1,101,172
Increases (decreases) from foreign currency translation differences, net	(251,495)	(17,295)	(283,520)	(1,097,244)	(508,424)	(31,162)	(2,189,140)
Depreciation	-	-	(48,107)	(206,106)	(228,891)	(54,519)	(537,623)
Impairment (losses) reversals recognized in profit or loss (1)	(13,161)	-	-	(9,996)	-	-	(23,157)
Increases (decreases) from transfers and other changes	(2,179,354)	13,744	307,322	1,477,378	337,991	42,919	-
Increases (decreases) from transfers from construction in progress	(2,179,354)	13,744	307,322	1,477,378	337,991	42,919	-
Disposals and removal from service	(354)	(7)	(19)	(10,623)	(11,709)	(6,162)	(28,874)
Removals	(354)	(7)	(19)	(10,623)	(11,709)	(6,162)	(28,874)
Decreases to be classified as held for sale (See Note 5)	-	-	-	-	648	53	701
Argentine hyperinflationary economy	140,790	2,631	23,902	134	1,149,223	32,248	1,348,928
Other increases (decreases)	51,761	(3,778)	(67,784)	355,005	(112,805)	(2,054)	220,345
Total movements	(1,273,871)	(4,705)	(67,207)	508,707	724,138	5,290	(107,648)
Ending balance as of 12-31-2024	891,988	128,126	1,320,810	6,405,052	3,790,901	166,644	12,703,521

In thousands of U.S. dollars - ThUS\$

Movements of the year 2023	Construction In Progress	Land	Buildings, Net	Generation Plant and Equipment, Net	Network Infrastructure, Net	Fixtures and Fittings, Net	Property, Plant and Equipment, Net
Opening balance as of 01-01-2023	3,048,930	126,809	1,090,081	5,378,597	3,847,192	190,581	13,682,190
Increases other than from business combinations	1,804,828	53	10,222	90	60,121	22,392	1,897,706
Increases (decreases) from foreign currency translation differences, net	(139,081)	20,973	87,958	595,464	(845,293)	(11,413)	(291,392)
Depreciation	-	-	(35,420)	(214,223)	(162,955)	(29,976)	(442,574)
Impairment (losses) reversals recognized in profit or loss (1)	(182,552)	-	-	32,821	-	-	(149,731)
Increases (decreases) from transfers and other changes	(1,962,264)	14,742	407,626	1,067,988	402,355	69,553	-
Increases (decreases) from transfers from construction in progress	(1,962,264)	14,742	407,626	1,067,988	402,355	69,553	-
Disposals and removal from service	-	(199)	(1)	(2,487)	(5,290)	(28,362)	(36,339)
Removals	-	(199)	(1)	(2,487)	(5,290)	(28,362)	(36,339)
Decreases to be classified as held for sale (See Note 5)	(532,057)	(31,481)	(194,186)	(963,827)	(1,073,814)	(83,962)	(2,879,327)
Argentine hyperinflationary economy	128,345	1,934	15,880	4,264	796,205	26,700	973,328
Other increases (decreases)	(290)	-	5,857	(2,342)	48,242	5,841	57,308
Total movements	(883,071)	6,022	297,936	517,748	(780,429)	(29,227)	(871,021)
Ending balance as of 12-31-2023	2,165,859	132,831	1,388,017	5,896,345	3,066,763	161,354	12,811,169

(1) See letters iii) and iv) in section c) other information, contained in this Note.

Additional information on property, plant and equipment, net

a) Main Investments

The main additions to property, plant and equipment correspond to investments in operating plants, distribution networks and new projects for ThUS\$1,101,172 and ThUS\$1,897,706 the years ended December 31, 2024 and 2023, respectively.

In the Generation business, investments in combined cycle, hydroelectric and non-conventional renewable energy plants in the subsidiary Enel Colombia, which implied additions as of December 31, 2024 for ThUS\$210,339 (ThUS\$350,100 as of December 31, 2023, which also included Enel Generación Costanera S.A.), as well as investments in non-conventional renewable energy plants, mainly in Brazil, Panama and Guatemala, for ThUS\$413,552 (ThUS\$1,090,100 as of December 31, 2023), are noteworthy. In the Distribution business, the major investments that have been made correspond to network extensions and adequacy of facilities to optimize their operation, in order to improve efficiency and quality of service level, for ThUS\$477,281 as of December 31, 2024 (ThUS\$457,506 as of December 31, 2023).

Depreciation of property, plant and equipment is recognized net of PIS and COFINS taxes in the Brazilian subsidiaries.

b) Capitalized cost

b.1) Capitalized financial expenses in work-in-process

The capitalized cost for financial expenses for the years ended December 31, 2024, 2023 and 2022 amounted to ThUS\$35,367, ThUS\$54,070 and ThUS\$48,009, respectively (See Note 33). The average funding rate mainly depends on the geographic area and amounted to 8.51%, 6.73% and 2.90% as of December 31, 2024, 2023 and 2022, respectively.

b.2) Capitalized personnel expenses

The capitalized cost for personnel expenses directly related to construction in progress for the years ended December 31, 2024, 2023 and 2022 amounted to ThUS\$80,255, ThUS\$91,156 and ThUS\$126,667 respectively.

c) Other information

i) As of December 31, 2024, the Group had contractual commitments for the acquisition of items of property, plant and equipment amounting to ThUS\$1,199,520 (ThUS\$1,613,702 as of December 31, 2023) (including commitments to acquire intangibles from our Brazilian distribution subsidiaries).

ii) The Company and its foreign subsidiaries have insurance policies for all risks, earthquake and machinery breakdown and damages for business interruption with a €1,000 million (ThUS\$1,035,500) limit, including business interruption coverage. Additionally, the Company has Civil Liability insurance to meet claims from third parties with a €400 million (ThUS\$414,200) limit. The premiums associated with these policies are presented proportionally for each company under the line item "other non-financial assets".

iii) Sociedad Portuaria Central Cartagena S.A., (owned by our subsidiary Enel Colombia), will end its operations in November 2023. As of December 31, 2022, the carrying amount of this subsidiary's Property, plant and equipment exceeded its recoverable value. As a result, an impairment loss of ThCOP\$283,266,920 (ThUS\$66,686) was recognized as of December 31, 2022. On July 12, 2023 a purchase agreement was signed with SMN Termocartagena S.A.S for its sale, so Enel Colombia proceeded to partially reverse the impairment recorded in December 2022 for ThUS\$32,821 (See Note 30.b). On December 1, 2023, our subsidiary Enel Colombia S.A. sold its interest in the company Sociedad Portuaria Central Cartagena S.A. (See Note 2.4.1).

iv) On May 24, 2023, the board of directors of our subsidiary Enel Colombia S.A. E.S.P. approved to suspend the execution of the Windpeshi wind project located in the department of La Guajira in Colombia and to initiate its sale process (See Note 5.2). As a result of the above, as of December 31, 2023, an impairment loss was recorded for ThCOP\$789,089,518 equivalent to ThUS\$182,496 at the December 2023 exchange rate (see Note 30.b).

17. Right-of-use assets

a) Right-of-use assets

Right-of-use assets for the years ended December 31, 2024 and 2023, are detailed as follows:

In thousands of U.S. dollars - ThUS\$				
Movements 2024	Land	Buildings, Net	Other Plant and equipment, Net	Right-of-use assets, Net
Opening balance as of 01-01-2024	92,382	65,589	27,701	185,672
New contracts of right-of-use assets	39,671	14,153	45,989	99,813
Increase (decrease) from foreign currency translation differences	(19,439)	(11,420)	(8,304)	(39,163)
Modification and early termination of contracts	12	(3,371)	(33)	(3,392)
Depreciation	(5,525)	(7,854)	(23,601)	(36,980)
Argentine hyperinflationary economy	-	323	-	323
Total movements	14,719	(8,169)	14,051	20,601
Ending balance as of 12-31-2024	107,101	57,420	41,752	206,273
In thousands of U.S. dollars - ThUS\$				
Movements 2023	Land	Buildings, Net	Other Plant and equipment, Net	Right-of-use assets, Net
Opening balance as of 01-01-2023	84,499	93,202	168,238	345,939
New contracts of right-of-use assets	3,667	11,326	7,133	22,126
Increase (decrease) from foreign currency translation differences	10,106	8,851	4,956	23,913
Decreases to be classified as held for sale (See Note 5)	-	(36,282)	(129,959)	(166,241)
Depreciation	(3,908)	(11,668)	(20,001)	(35,577)
Increases (decreases) from transfers and other changes	-	638	(638)	-
Increases (decreases) from transfers from construction in progress	-	638	(638)	-
Argentine hyperinflationary economy	-	(46)	-	(46)
Other increases (decreases)	(1,982)	(432)	(2,028)	(4,442)
Total movements	7,883	(27,613)	(140,537)	(160,267)
Ending balance as of 12-31-2023	92,382	65,589	27,701	185,672

As of December 31, 2024 and 2023 the main right-of-use assets and lease liabilities mainly relate to contracts related to subsidiaries' corporate buildings, offices and vehicle fleet.

The present value of future payments derived from those contracts is detailed as follows:

In thousands of U.S. dollars – ThUS\$

	12-31-2024			12-31-2023		
	Gross	Interest	Present Value	Gross	Interest	Present Value
Less than one year	48,476	16,866	31,610	34,658	8,515	26,143
From one to two years	42,984	16,973	26,011	25,129	8,266	16,863
From two to three years	31,302	14,048	17,254	25,992	6,002	19,990
From three to four years	23,692	11,434	12,258	15,031	4,512	10,519
From four to five years	22,036	11,145	10,891	13,139	3,632	9,507
More than five years	253,437	136,605	116,832	120,324	7,341	112,983
Total	421,927	207,071	214,856	234,273	38,268	196,005

b) Short-term, low value leases

The consolidated statement of income for the years ended December 31, 2024, 2023 and 2022 includes expenses of ThUS\$5,588, ThUS\$625 and ThUS\$3,454 respectively, related to short-term lease payments of ThUS\$5,588 in 2024, ThUS\$625 in 2023 and ThUS\$3,454 in 2022, which are exempt from the application of IFRS 16 (See Note 3.f).

As of December 31, 2024 and 2023 future payments derived from those contracts are detailed as follows:

In thousands of U.S. dollars – ThUS\$

	12-31-2024	12-31-2023
Less than one year	-	593
From one to two years	-	-
From two to three years	-	-
From three to four years	-	-
From four to five years	-	-
More than five years	-	-
Total	-	593

18. Income tax and deferred taxes

a) Income taxes

The components of income tax for the years ended December 31, 2024, 2023 and 2022, are detailed as follows:

In thousands of U.S. dollars - ThUS\$

Current Income Tax and Adjustments to Current Income Tax for Previous Periods	2024	2023	2022
Current (Expense)/ Income Tax and Adjustments to Current Income Tax for Previous Periods	(425,424)	(590,823)	(676,639)
(Expense)/Income tax benefit	-	-	323
Tax benefit from tax losses, tax credits or temporary differences not previously recognized for the current period (current tax credits and/or benefits)	(5,794)	8,688	12,707
(Expense) / Income from current taxes related to movements in tax rates or the imposition of new taxes	(5,475)	(17,139)	13,584
Current tax (Expense)/Income	(436,693)	(599,274)	(650,025)
(Expense) / Income from deferred taxes for origination and reversal of temporary differences	93,082	(73,627)	(41,685)
Total deferred tax benefit / (expense)	93,082	(73,627)	(41,685)
Income tax expense	(343,611)	(672,901)	(691,710)

The following table reconciles income taxes resulting from applying the local current tax rate to "Profit before taxes" and the actual income tax expense recognized in the consolidated statement of comprehensive income for the years ended December 31, 2024, 2023 and 2022:

In thousands of U.S. dollars - ThUS\$

Reconciliation of Tax Expense	Tax Rate	2024	Tax Rate	2023	Tax Rate	2022
ACCOUNTING INCOME BEFORE TAX		1,312,389		1,450,462		655,261
Total tax income (expense) using statutory rate	(27.00%)	(354,348)	(27.00%)	(391,623)	(27.00%)	(176,920)
Tax effect of rates applied in other countries	(7.25%)	(95,146)	(11.14%)	(161,558)	(16.67%)	(109,218)
Tax effect of tax-exempt revenue and other positive effects impacting the effective rate	18.32%	240,400	7.50%	108,826	18.90%	123,850
Tax effect of non-deductible expenses for determining taxable profit (loss)	(9.81%)	(128,723)	(16.36%)	(237,234)	(82.73%)	(542,129)
Tax effect of adjustments to income taxes in previous periods	(0.44%)	(5,794)	0.60%	8,688	1.94%	12,707
Total adjustments to tax expense using statutory rate	0.82%	10,737	(19.39%)	(281,278)	(78.56%)	(514,790)
(Expense)/Income tax benefit	(26.18%)	(343,611)	(46.39%)	(672,901)	(105.56%)	(691,710)

The main temporary differences are described below:

b) Deferred taxes

The table below shows the balances of the deferred tax assets and liabilities presented in the consolidated statement of financial position as of December 31, 2024 and 2023:

In thousands of U.S. dollars - ThUS\$

Deferred Tax Assets/(Liabilities)	12-31-2024		12-31-2023	
	Assets	Liabilities	Assets	Liabilities
Depreciations	364,102	(779,741)	191,642	(518,858)
Amortizations	3,359	(23,130)	2,794	(29,418)
Obligations for post-employment benefits	273,468	(173)	536,173	(173)
Revaluations of financial instruments	36,800	(117,561)	112,434	(71,649)
Tax loss	370,933	-	258,457	-
Provisions	681,626	(631,023)	716,843	(689,302)
Provision for Civil Contingencies	59,104	-	64,287	-
Provision Contingencies Workers	40,118	-	51,471	-
Provision for doubtful trade accounts	277,135	-	304,184	-
Provision of Human Resources accounts	13,737	-	14,743	-
Financial assets IFRIC 12	-	(406,188)	-	(440,369)
Other Provisions	291,532	(224,835)	282,158	(248,933)
Other Deferred Taxes	98,480	(362,064)	107,295	(312,729)
Price - Level Adjustment - Argentina	-	(250,045)	-	(226,773)
Other Deferred Taxes	98,480	(112,019)	107,295	(85,956)
Deferred tax Assets/(Liabilities) before compensation	1,828,768	(1,913,692)	1,925,638	(1,622,129)
Compensation deferred taxes Assets/Liabilities	(1,159,563)	1,159,563	(1,021,611)	1,021,611
Deferred tax Assets/(Liabilities) after compensation	669,205	(754,129)	904,027	(600,518)

The origin and changes in deferred tax assets and liabilities as of December 31, 2024 and 2023, are as follows:

In thousands of U.S. dollars - ThUS\$

Movements in Deferred Tax Assets (Liabilities)	Net Balance as of 01-01-2024	Movements					Net Balance as of 12-31-2024
		Recognized in profit or loss	Recognized in comprehensive income	Transfers to groups held for sale (*)	Foreign currency translation difference	Other increases (decreases)	
Depreciations	(327,216)	151,841	-	-	90,337	(330,601)	(415,639)
Amortizations	(26,624)	746	-	-	5,576	531	(19,771)
Obligations for post-employment benefits	536,000	(127,796)	(42,919)	-	(107,154)	15,164	273,295
Revaluations of financial instruments	40,785	(88,540)	(17,063)	-	(5,104)	(10,839)	(80,761)
Tax loss	258,457	222,444	-	-	(67,173)	(42,795)	370,933
Provisions	27,541	(14,500)	-	4,147	19,144	14,271	50,603
Provision for Civil Contingencies	64,287	2,821	-	-	(4,136)	(3,868)	59,104
Provision Contingencies Workers	51,471	(6,292)	-	-	(4,280)	(781)	40,118
Provision for doubtful trade accounts	304,184	40,420	-	-	(49,010)	(18,459)	277,135
Provision of Human Resources accounts	14,743	2,210	-	-	(1,561)	(1,655)	13,737
Financial assets IFRIC 12	(440,369)	(63,140)	-	-	76,265	21,056	(406,188)
Other Provisions	33,225	9,481	-	4,147	1,866	17,978	66,697
Other Deferred Taxes	(205,434)	(51,113)	-	(91)	143	(7,089)	(263,584)
Price - Level Adjustment - Argentina	(226,773)	(19,215)	-	(91)	(3,007)	(959)	(250,045)
Other Deferred Taxes	21,339	(31,898)	-	-	3,150	(6,130)	(13,539)
Deferred Tax Assets/(Liabilities)	303,509	93,082	(59,982)	4,056	(64,231)	(361,358)	(84,924)

(*) See Note 5

(**) Mainly includes adjustments for hyperinflation in Argentina (See Note 2.9).

In thousands of U.S. dollars - ThUS\$

Movements in Deferred Tax Assets (Liabilities)	Net Balance as of 01-01-2023	Movements					Net Balance as of 12-31-2023
		Recognized in profit or loss	Recognized in comprehensive income	Transfers to groups held for sale (*)	Foreign currency translation difference	Other increases (decreases)	
Depreciations	(830,103)	(26,622)	-	340,516	515,480	(326,487)	(327,216)
Amortizations	(23,563)	(986)	-	-	(2,075)	-	(26,624)
Obligations for post-employment benefits	441,646	(11,949)	65,372	-	37,824	3,107	536,000
Revaluations of financial instruments	59,595	(12,797)	84	(12,018)	8,411	(2,490)	40,785
Tax loss	228,197	36,827	-	(28,291)	20,889	835	258,457
Provisions	144,285	(77,961)	-	(18,203)	(24,024)	3,444	27,541
Provision for Civil Contingencies	57,620	5,274	-	(1,104)	2,457	40	64,287
Provision Contingencies Workers	46,818	3,665	-	(388)	1,378	(2)	51,471
Provision for doubtful trade accounts	282,767	7,969	-	(2,414)	7,203	8,659	304,184
Provision of Human Resources accounts	15,322	1,593	-	(2,246)	49	25	14,743
Financial assets IFRIC 12	(339,262)	(69,630)	-	-	(24,047)	(7,430)	(440,369)
Other Provisions	81,020	(26,832)	-	(12,051)	(11,064)	2,152	33,225
Other Deferred Taxes	(185,886)	19,861	1,236	74	(117,151)	76,432	(205,434)
Price - Level Adjustment - Argentina	(223,746)	(27,911)	-	91	20,462	4,331	(226,773)
Other Deferred Taxes	37,860	47,772	1,236	(17)	(137,613)	72,101	21,339
Deferred Tax Assets/(Liabilities)	(165,829)	(73,627)	66,692	282,078	439,354	(245,159)	303,509

(*) See Note 5

(**) Mainly includes adjustments for hyperinflation in Argentina (See Note 2.9).

Recovery of deferred tax assets will depend on whether sufficient taxable profits are obtained in the future. The Company's management believes that the future profit projections for its subsidiaries will allow these assets to be recovered.

- c) As of December 31, 2024, the Group has not recognized deferred tax assets related to tax losses carried forward for ThUS\$270,987 (ThUS\$372,742 as of December 31, 2023) (See Note 3.p).

Regarding temporary differences related to investments in subsidiaries, the Group has not recognized deferred tax liabilities associated with undistributed profits, considering that control exercised by the Group over these entities allows it to manage the timing of their reversal. In addition, it is likely that these temporary differences will not be reversed in the near future. As of December 31, 2024, no deferred tax liabilities have been recognized for these taxable temporary differences, which amount to ThUS\$2,555,172 (ThUS\$1,849,937 as of December 31, 2023). In addition, no deferred tax assets have been recognized for temporary deductible differences related to investments in subsidiaries that are not expected to be reversed in the near future, or for which there are no taxable profits available for their use. As of December 31, 2024, these temporary deductible differences amount to ThUS\$7,777,323 (ThUS\$5,780,471 as of December 31, 2023).

The Group companies are potentially subject to income tax audits by the tax authorities of each country in which the Group operates. Such tax audits are limited to a number of annual tax periods and once these have expired, audits of these periods can no longer be performed. Tax audits by nature are often complex and can require several years to complete.

The following table presents a summary of tax years potentially subject to examination:

Country	Period
Argentina	2015 - 2024
Brazil	2020 - 2024
Chile	2021 - 2023
Colombia	2018 - 2023
Costa Rica	2020 - 2024
Guatemala	2020 - 2024
Panama	2019 - 2024
Peru	2019 - 2024

Given the range of possible interpretations of tax standards, the results of any future inspections carried out by tax authorities for the years subject to audit can give rise to tax liabilities that cannot currently be quantified objectively. Nevertheless, the Company's management estimates that the liabilities, if any, that may arise from such audits, would not significantly impact the Group companies' future results.

The effects of deferred taxes on the components of other comprehensive income attributable to both controlling and non-controlling interests for the years ended December 31, 2024, 2023 and 2022, are as follows:

In thousands of U.S. dollars - ThUS\$

Deferred Income Tax Effects on the Components of Other Comprehensive Income	2024			2023			2022		
	Amount before Tax	Income Tax Expense (Benefit)	Amount After Tax	Amount before Tax	Income Tax Expense (Benefit)	Amount After Tax	Amount before Tax	Income Tax Expense (Benefit)	Amount After Tax
Financial assets at fair value with changes in other comprehensive income	6,975	-	6,975	(9,308)	-	(9,308)	(903)	12	(891)
Cash flow hedges	98,025	(10,644)	87,381	(64,593)	18,122	(46,471)	(34,226)	(7,593)	(41,819)
Share of other comprehensive income from associates and joint ventures accounted for using the equity method	115	-	115	(389)	-	(389)	(346)	-	(346)
Exchange differences due to conversion	(3,366,773)	-	(3,366,773)	446,980	-	446,980	(409,980)	-	(409,980)
Gains (Losses) from new measurements in Defined Benefit Plans	125,504	(42,919)	82,585	(194,239)	65,402	(128,837)	(16,747)	2,787	(13,960)
Income tax related to components of other income and expenses with a charge or credit in equity	(3,136,154)	(53,563)	(3,189,717)	178,451	83,524	261,975	(462,202)	(4,794)	(466,996)

The effects of deferred taxes on the components of other comprehensive income interests for the years ended December 31, 2024, 2023 and 2022, are as follows:

In thousands of U.S. dollars - ThUS\$

Reconciliation of deferred tax movements between Balance Sheet and income taxes in Comprehensive income	2024	2023	2022
Total increases (decreases) for deferred taxes of other comprehensive income	(59,982)	66,692	12,058
Income tax of changes in cash flow hedge transactions	5,475	17,139	(13,584)
Deferred taxes of changes from defined benefit pension plans	-	-	(420)
Deferred taxes on movements in investments measured at fair value through other comprehensive income	55	-	-
Total deferred tax increases (decreases) in comprehensive income from Discontinued Operations	889	(307)	(2,848)
Total income tax relating to components of other comprehensive income	(53,563)	83,524	(4,794)

- d) In December 2024, Enel Distribución Río and Enel Distribución Ceará, recorded income taxes recoverable of ThUS\$34,655 and deferred taxes from tax losses of ThUS\$102,199, both related to the tax credit indicated in Note 8.2, due to the position of the Supreme Federal Court (STF) in the sense that the asset adjustment tax rate by PIS and COFINS (SELIC rate), would not be taxable revenue for the taxable base of these companies' income tax.

Also, the subsidiary Enel Distribución Sao Paulo is currently a party to legal proceedings related to this tax credit. Following decisions that were partially favorable to the Company's position, Enel Distribución Sao Paulo filed appeals requesting the court to grant the company the right to recognize the aforementioned tax credit. The Company estimates these tax credits as amounting to ThR\$117,809 (ThUS\$19,069) for income taxes recoverable and the ThR\$945,545 (ThUS\$153,053) of deferred tax from tax losses. The Company is awaiting the decision of the Superior Court of Justice to recognize these tax credits for accounting purposes, classifying this likely-to-be granted right as a contingent asset at the end of 2024.

19. Other financial liabilities

The balance of other financial liabilities as of December 31, 2024 and 2023, is as follows:

In thousands of U.S. dollars - ThUS\$

	Current		Non-Current	
	12-31-2024	12-31-2023	12-31-2024	12-31-2023
Interest-bearing borrowings	939,324	1,501,681	4,182,308	4,963,859
Hedging derivatives (*)	35,059	204,081	-	75,314
Non-hedging derivatives (**)	9	611	-	-
Total	974,392	1,706,373	4,182,308	5,039,173

(*) See Note 22.2.a

(**) See Note 22.2.b

a) Interest-bearing borrowings

The detail of current and non-current interest-bearing borrowings as of December 31, 2024 and 2023, is as follows:

In thousands of U.S. dollars - ThUS\$

	Current		Non-Current	
	12-31-2024	12-31-2023	12-31-2024	12-31-2023
Secured bank loans	139,829	158,336	858,306	816,141
Unsecured bank loans	495,665	654,067	1,657,897	1,849,395
Unsecured bonds	284,371	666,315	1,594,851	2,190,114
Secured bonds	18,760	22,038	71,254	108,209
Other obligations	699	925	-	-
Total	939,324	1,501,681	4,182,308	4,963,859

Bank loans by currency and contractual maturity as of December 31, 2024 and 2023, are as follows:

- Summary of bank loans by currency and maturity

In thousands of U.S. dollars - ThUS\$

As of December 31, 2024					12-31-2024								Total Non-Current 12-31-2024
Country	Currency	Effective Interest Rate	Nominal Interest Rate	Secured / Unsecured	Maturity		Total current 12-31-2024	Maturity					
					One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Chile	US\$	0.56%	0.56%	Unsecured	8	-	8	-	-	-	-	-	-
Chile	CLP	6.00%	6.00%	Unsecured	1	-	1	-	-	-	-	-	-
Argentina	ARS	49.65%	41.00%	Unsecured	16,803	-	16,803	-	-	-	-	-	-
Brazil	US\$	6.70%	6.08%	Secured	73,605	21,871	95,476	38,232	43,780	45,167	45,167	262,684	436,030
Brazil	BRL	8.59%	8.48%	Secured	8,860	24,860	33,720	35,288	35,851	30,774	28,612	251,299	381,824
Brazil	EUR	2.53%	2.28%	Secured	-	8,744	8,744	6,720	6,720	6,720	6,720	14,572	41,452
Brazil	US\$	4.33%	4.23%	Unsecured	58,113	141,051	199,164	100,049	-	-	-	-	100,049
Brazil	BRL	8.76%	8.43%	Unsecured	2	1,895	1,897	8	-	8	8	-	32
Colombia	COP	10.92%	10.58%	Unsecured	71,552	208,129	279,681	300,533	255,520	295,611	128,165	577,987	1,557,816
Total					228,944	406,550	635,494	480,830	341,879	378,280	208,672	1,106,542	2,516,203

In thousands of U.S. dollars - ThUS\$

Country	Currency	Effective Interest Rate	Nominal Interest Rate	Secured / Unsecured	12-31-2023								Total Non-Current 12-31-2023
					Maturity		Total current 12-31-2023	Maturity					
					One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Chile	US\$	0.38%	0.38%	Unsecured	11	-	11	-	-	-	-	-	-
Chile	CLP	6.00%	6.00%	Unsecured	1	-	1	-	-	-	-	-	-
Brazil	US\$	7.14%	7.02%	Secured	11,205	90,516	101,721	80,932	22,089	22,089	22,089	106,218	253,417
Brazil	BRL	8.04%	7.79%	Secured	11,352	33,715	45,067	43,947	44,576	45,055	38,550	337,349	509,477
Brazil	EUR	2.29%	2.28%	Secured	-	11,548	11,548	9,233	7,096	7,096	7,096	22,726	53,247
Brazil	US\$	3.55%	3.51%	Unsecured	73,657	171,723	245,380	205,182	116,032	15,327	15,327	134,167	486,035
Brazil	BRL	8.16%	7.98%	Unsecured	30	59,181	59,211	9	9	9	9	10	46
Colombia	COP	14.57%	13.66%	Unsecured	146,746	202,718	349,464	71,161	317,246	371,418	204,826	398,663	1,363,314
Total					243,002	569,401	812,403	410,464	507,048	460,994	287,897	999,133	2,665,536

- Fair value measurement and hierarchy

The fair value of current and non-current bank borrowings as of December 31, 2024 was ThUS\$3,320,352 (ThUS\$4,389,061 as of December 31, 2023). The borrowings have been classified as Level 2 fair value measurement based on the entry data used in the valuation techniques (See Note 3.h).

– Identification of bank borrowings by company

In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Company	Country	Taxpayer ID No.	Financial Institution	Country	Currency	Effective Interest Rate	Nominal Interest Rate	Type of Amortization	Secured	12-31-2024							
											Maturity		Maturity					
											Less than 90 days	More than 90 days	Total Current	One to two years	Two to three years	Three to four years	Four to five years	More than five years
Foreign	Enel Distribución Río S.A.	Brazil	Foreign	Scotiabank 4131 III	Canada	US\$	1.42%	1.42%	At Maturity	Yes	37,204	-	37,204	-	-	-	-	-
Foreign	Enel Distribución Río S.A.	Brazil	Foreign	Scotiabank 4131 IV	Canada	US\$	1.42%	1.42%	At Maturity	Yes	22,301	-	22,301	-	-	-	-	-
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	BNB Contrato - Semiárido	Brazil	BRL	6.87%	6.67%	Monthly	Yes	917	2,713	3,630	4,282	4,282	1,427	-	9,991
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	BNB Contrato - Outras regiões	Brazil	BRL	6.87%	6.67%	Monthly	Yes	822	2,433	3,255	3,862	3,862	1,287	-	9,011
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Finpe - Coelce	Brazil	BRL	8.76%	8.43%	Monthly	No	2	6	8	8	8	8	8	35
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Citibank 4131 - Coelce (I)	United States	US\$	7.02%	6.80%	At Maturity	No	56,105	-	56,105	-	-	-	-	-
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Scotiabank 4131 - Coelce V (I)	Canada	US\$	5.74%	5.59%	At Maturity	No	669	-	669	44,235	-	-	-	44,235
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Scotiabank 4131 - Coelce VI (I)	Canada	US\$	5.74%	5.59%	At Maturity	No	148	24,274	24,422	-	-	-	-	-
94.271.000-3	Enel Américas S.A.	Chile	97.036.000-k	Overdraft facility (Banco Santander)	Chile	CLP	6.00%	6.00%	At Maturity	No	1	-	1	-	-	-	-	-
94.271.000-3	Enel Américas S.A.	Chile	Foreign	Commitment Fee (BBVA NY)	United States	US\$	0.56%	0.56%	Quarterly	No	8	-	8	-	-	-	-	-
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	Scotiabank 4131 II - Eletropaulo (I)	Canada	US\$	2.37%	2.35%	At Maturity	No	109	39,526	39,635	-	-	-	-	-
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	Scotiabank 4131 III - Eletropaulo (I)	Canada	US\$	2.69%	2.65%	At Maturity	No	509	-	509	55,814	-	-	-	55,814
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	Scotiabank 4131 IV - Eletropaulo (I)	Canada	US\$	2.44%	2.41%	At Maturity	No	573	77,251	77,824	-	-	-	-	-
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BEI 4131 Itaú 26 Mud	Luxembourg	US\$	3.85%	3.78%	At Maturity	Yes	324	2,005	2,329	2,005	2,005	2,005	2,005	13,507
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BEI 4131 Itaú 104 Mud	Luxembourg	US\$	3.69%	3.63%	At Maturity	Yes	1,239	8,019	9,258	8,019	8,009	8,014	8,014	53,150
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BEI 4131 14 Mud	Luxembourg	US\$	4.62%	4.52%	At Maturity	Yes	121	-	121	1,079	1,079	1,079	1,079	8,848
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BEI 4131 56 Mud	Luxembourg	US\$	2.22%	2.19%	At Maturity	Yes	478	-	478	4,318	4,318	4,318	4,318	34,977
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BEI 4131 18 Mud	Luxembourg	US\$	5.62%	5.48%	At Maturity	Yes	127	-	127	-	1,202	1,388	1,388	13,878
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BEI 4131 72 Mud	Luxembourg	US\$	5.52%	5.38%	At Maturity	Yes	498	-	498	-	4,355	5,551	5,551	55,514
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco de Bogotá S.A.	Colombia	COP	11.48%	10.91%	Monthly	No	320	2,472	2,792	4,230	4,350	4,350	4,350	8,323
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco de Bogotá S.A.	Colombia	COP	10.56%	10.19%	At Maturity	No	34,420	16,116	50,536	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco BBVA Colombia S.A.	Colombia	COP	8.11%	7.90%	At Maturity	No	927	-	927	48,802	22,699	-	-	-
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco BBVA Colombia S.A.	Colombia	COP	10.86%	10.86%	Biannual	No	7,956	-	7,956	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Scotiabank Colpatría S.A.	Colombia	COP	10.05%	9.69%	At Maturity	No	1,133	-	1,133	90,795	-	-	-	-
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	10.54%	10.30%	Annual	No	2,503	28,373	30,876	28,373	11,349	11,349	11,349	-
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	10.81%	10.44%	At Maturity	No	6,957	-	6,957	59,017	147,541	222,448	81,715	-
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	12.44%	11.79%	Biannual	No	387	7,566	7,953	15,132	15,132	15,132	15,132	22,699
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	11.39%	10.84%	Monthly	No	14	-	14	1,324	1,589	1,589	1,589	1,854
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Mufg bank	Japan	COP	13.34%	12.78%	At Maturity	No	12,308	25,862	38,170	51,725	51,725	39,608	13,746	244,221
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco de Occidente	Colombia	COP	10.61%	10.21%	At Maturity	No	688	90,798	91,486	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	European Investment Bank	England	COP	11.25%	11.25%	At Maturity	No	3,238	-	3,238	-	-	-	-	300,890
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco Davivienda S.A	Colombia	COP	10.91%	10.40%	Monthly	No	310	851	1,161	1,135	1,135	1,135	284	-
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Itaú Colombia S.A.	Colombia	COP	10.96%	10.56%	At Maturity	No	391	36,091	36,482	-	-	-	-	-
Foreign	Enel Brasil	Brazil	Foreign	Banco Nacional de Desenv. Econômico Social	Brazil	BRL	9.24%	9.23%	Monthly	Yes	3,940	11,857	15,797	15,913	16,041	16,179	16,327	88,945
Foreign	Enel Brasil	Brazil	Foreign	Bank of China Limited - Milan Branch	Italy	US\$	9.74%	8.16%	Biannual	Yes	2,031	2,031	4,062	4,064	4,064	4,064	4,064	10,158
Foreign	Enel Brasil	Brazil	Foreign	Banco Santander S.A - Milan Branch	Italy	US\$	9.74%	8.16%	Biannual	Yes	1,891	1,768	3,659	3,659	3,659	3,659	3,659	9,271
Foreign	Enel Brasil	Brazil	Foreign	Société de Promotion et de Participation Pour la Coopération Economique S.A.	France	EUR	2.53%	2.28%	Biannual	Yes	-	8,744	8,744	6,720	6,720	6,720	6,720	14,573
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	7.07%	7.06%	Monthly	Yes	3,180	7,856	11,036	11,230	11,666	11,881	12,285	162,352
Foreign	Enel Brasil	Brazil	Foreign	San 4131 EGP - 1	Spain	US\$	8.47%	8.16%	Biannual	Yes	1,425	2,082	3,507	3,156	3,156	3,156	3,156	15,646
Foreign	Enel Brasil	Brazil	Foreign	China 4131 EGP - 1	Spain	US\$	8.47%	8.16%	Biannual	Yes	2,167	2,167	4,334	4,333	4,333	4,333	4,333	17,332
Foreign	Enel Brasil	Brazil	Foreign	San 4131 EGP - 2	Spain	US\$	8.47%	8.16%	Biannual	Yes	1,862	1,862	3,724	3,724	3,724	3,724	3,724	14,895
Foreign	Enel Brasil	Brazil	Foreign	China 4131 EGP - 2	Spain	US\$	8.47%	8.16%	Biannual	Yes	1,938	1,938	3,876	3,876	3,876	3,876	3,876	15,506
Foreign	Enel X Brasil	Brazil	Foreign	Mútuo I Luz de Alagoinhas - SELT	Brazil	BRL	19.63%	18.06%	Annual	No	-	145	145	-	-	-	-	-
Foreign	Enel X Brasil	Brazil	Foreign	Mútuo I Luz de Caruaru - SELT	Brazil	BRL	16.13%	15.05%	Annual	No	-	787	787	-	-	-	-	-
Foreign	Enel X Brasil	Brazil	Foreign	Mútuo I Luz de Jaboatão - SELT	Brazil	BRL	16.13%	15.05%	Annual	No	-	957	957	-	-	-	-	-
Foreign	Edesur	Brazil	Foreign	ICBC S.A.U.	Argentina	ARS	49.65%	41.00%	At Maturity	No	16,803	-	16,803	-	-	-	-	-
Total											228,944	406,550	635,494	480,830	341,879	378,280	208,672	1,108,542
																		2,516,203

In thousands of U.S. dollars - ThUS\$

											12-31-2023									
Taxpayer ID No.	Company	Country	Taxpayer ID No.	Financial Institution	Country	Currency	Effective Interest Rate	Nominal Interest Rate	Type of Amortization	Secured	Maturity			Maturity					Total Non-Current	
											Less than 90 days	More than 90 days	Total Current	One to two years	Two to three years	Three to four years	Four to five years	More than five years		
Foreign	Enel Distribución Río S.A.	Brazil	Foreign	Scotiabank 4131 III	Canada	US\$	1.44%	1.43%	At Maturity	Yes	216	-	216	36,777	-	-	-	-	36,777	
Foreign	Enel Distribución Río S.A.	Brazil	Foreign	Scotiabank 4131 IV	Canada	US\$	1.44%	1.43%	At Maturity	Yes	107	-	107	22,066	-	-	-	-	22,066	
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	BNB Contrato - Semiárido	Brazil	BRL	6.78%	6.77%	Monthly	Yes	1,185	3,495	4,680	5,349	5,349	5,349	1,783	-	17,830	
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	BNB Contrato - Outras regiões	Brazil	BRL	6.78%	6.77%	Monthly	Yes	1,063	3,135	4,198	4,822	4,822	4,822	1,607	-	16,073	
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Finep - Coelce	Brazil	BRL	7.90%	7.55%	Monthly	No	2	7	9	9	9	9	9	10	46	
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	BNP 4131 II - Coelce (I)	France	US\$	2.21%	2.20%	At Maturity	No	23,530	-	23,530	-	-	-	-	-	-	
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Sumitomo 4131 - Coelce (I)	Japan	US\$	2.20%	2.19%	At Maturity	No	224	49,832	50,056	-	-	-	-	-	-	
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Citibank 4131 - Coelce (I)	United States	US\$	7.00%	6.53%	At Maturity	No	1,097	-	1,097	54,815	-	-	-	-	54,815	
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Scotiabank 4131 - Coelce V (I)	Canada	US\$	5.67%	5.66%	At Maturity	No	652	-	652	-	45,086	-	-	-	45,086	
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Scotiabank 4131 - Coelce VI (I)	Canada	US\$	5.67%	5.66%	At Maturity	No	147	-	147	24,286	128	-	-	-	24,414	
94.271.000-3	Enel Américas S.A.	Chile	97.036.000-k	Overdraft facility (Banco Santander)	Chile	CLP	6.00%	6.00%	At Maturity	No	1	-	1	-	-	-	-	-	-	
94.271.000-3	Enel Américas S.A.	Chile	Foreign	Commitment Fee (BBVA NY)	United States	US\$	0.38%	0.38%	Quarterly	No	11	-	11	-	-	-	-	-	-	
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	Finep - 2° protocolo	Brazil	BRL	5.56%	5.55%	Monthly	Yes	756	255	1,011	-	-	-	-	-	-	
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BNP 4131 II - Eletropaulo (I)	France	US\$	1.77%	1.76%	At Maturity	No	44,098	-	44,098	-	-	-	-	-	-	
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BNP 4131 III - Eletropaulo (I)	France	US\$	2.04%	2.03%	At Maturity	No	334	83,346	83,680	-	-	-	-	-	-	
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	Scotiabank 4131 II - Eletropaulo (I)	Canada	US\$	2.39%	2.38%	At Maturity	No	111	-	111	39,302	-	-	-	-	39,302	
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BNP 4131 IV - Eletropaulo (I)	France	BRL	8.42%	8.41%	At Maturity	No	28	59,174	59,202	-	-	-	-	-	-	
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	Scotiabank 4131 III - Eletropaulo (I)	Canada	US\$	2.70%	2.69%	At Maturity	No	502	-	502	-	55,498	-	-	-	55,498	
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	MUFG 4131 - Eletropaulo (I)	Japan	US\$	2.14%	2.13%	At Maturity	No	246	38,544	38,790	-	-	-	-	-	-	
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	Scotiabank 4131 IV - Eletropaulo (I)	Canada	US\$	2.45%	2.44%	At Maturity	No	560	-	560	76,813	-	-	-	-	76,813	
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BEI 4131 Itau 26 Mud	Luxembourg	US\$	3.85%	3.84%	At Maturity	No	322	-	322	1,993	1,993	1,993	1,993	16,525	24,497	
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BEI 4131 Itau 104 Mud	Luxembourg	US\$	3.69%	3.68%	At Maturity	No	1,237	-	1,237	7,973	7,960	7,967	7,967	65,054	96,921	
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BEI 4131 14 Mud	Luxembourg	US\$	4.80%	4.79%	At Maturity	No	122	-	122	-	1,073	1,073	1,073	10,612	13,831	
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BEI 4131 56 Mud	Luxembourg	US\$	4.67%	4.66%	At Maturity	No	475	-	475	-	4,293	4,293	4,293	41,975	54,854	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco de Bogotá S.A.	Colombia	COP	14.43%	13.55%	Monthly	No	240	660	900	880	293	-	-	-	1,173	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco de Bogotá S.A.	Colombia	COP	16.02%	14.95%	At Maturity	No	105,482	-	105,482	-	-	-	-	-	-	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco BBVA Colombia S.A.	Colombia	COP	14.12%	13.28%	Biannual	No	10,233	8,604	18,837	8,604	-	-	-	-	8,604	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco BBVA Colombia S.A.	Colombia	COP	5.87%	5.72%	At Maturity	No	520	-	520	-	55,498	-	-	-	55,498	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco BBVA Colombia S.A.	Colombia	COP	14.14%	13.30%	At Maturity	No	706	-	706	-	-	25,813	-	-	25,813	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco Itau CorpBanca Colombia S.A.	Colombia	COP	13.01%	12.29%	Monthly	No	99	-	99	-	-	-	-	-	-	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco Itau CorpBanca Colombia S.A.	Colombia	COP	13.01%	12.30%	Monthly	No	45	-	45	-	-	-	-	-	-	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Scotiabank Colpatría S.A.	Colombia	COP	13.82%	13.01%	At Maturity	No	1,730	-	1,730	-	103,252	-	-	-	103,252	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	13.50%	12.73%	Annual	No	2,793	15,488	18,281	15,488	15,488	-	-	-	30,976	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	13.58%	12.80%	At Maturity	No	763	-	763	-	67,114	-	-	-	67,114	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	15.38%	14.39%	At Maturity	No	4,358	-	4,358	-	-	-	123,903	-	123,903	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	14.08%	13.25%	Annual	No	1,543	-	1,543	12,907	12,907	12,907	12,907	12,908	64,536	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	14.72%	13.81%	Annual	No	348	3,872	4,220	3,872	3,872	-	-	-	7,744	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	14.87%	13.95%	At Maturity	No	2,671	-	2,671	-	-	106,092	-	-	106,092	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	13.94%	13.12%	At Maturity	No	452	-	452	-	-	38,720	-	-	38,720	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	13.78%	12.98%	At Maturity	No	168	-	168	-	-	51,626	-	-	51,626	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	14.68%	13.77%	At Maturity	No	281	-	281	-	-	-	22,974	-	22,974	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	16.25%	15.15%	At Maturity	No	1,252	-	1,252	-	-	-	-	92,927	92,927	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	16.43%	15.31%	At Maturity	No	272	19,360	19,632	-	-	-	-	-	-	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	17.13%	15.92%	At Maturity	No	377	-	377	-	-	77,439	-	-	77,439	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Mufg bank	Japan	COP	17.78%	16.48%	At Maturity	No	599	72,132	72,731	-	-	-	-	-	-	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Mufg bank	Japan	COP	17.29%	16.06%	Biannual	No	6,401	-	6,401	29,411	58,822	58,822	29,411	-	176,466	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco de Occidente	Colombia	COP	15.55%	14.54%	At Maturity	No	1,101	82,602	83,703	-	-	-	-	-	-	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	International Finance Corporation	United States	COP	16.39%	15.27%	At Maturity	No	4,314	-	4,314	-	-	-	-	-	-	
Foreign	Enel Brasil	Brazil	Foreign	Banco Nacional de Desenvolvimento Econômico Social	Brazil	BRL	8.99%	8.33%	Monthly	Yes	4,902	17,288	22,190	19,797	19,946	20,107	20,281	131,902	308,460	
Foreign	Enel Brasil	Brazil	Foreign	Bank of China Limited - Milan Branch	Italy	US\$	8.88%	8.87%	Biannual	Yes	575	994	1,569	1,151	1,151	1,151	1,151	4,027	212,033	
Foreign	Enel Brasil	Brazil	Foreign	Bank of China Limited - Milan Branch	Italy	US\$	8.88%	8.87%	Biannual	Yes	863	1,491	2,354	1,726	1,726	1,726	1,726	6,041	8,631	
Foreign	Enel Brasil	Brazil	Foreign	Bank of China Limited - Milan Branch	Italy	US\$	8.88%	8.87%	Biannual	Yes	575	994	1,569	1,151	1,151	1,151	1,151	4,027	12,945	
Foreign	Enel Brasil	Brazil	Foreign	Banco Santander S.A - Milan Branch	Italy	US\$	8.88%	8.87%	Biannual	Yes	531	889	1,420	1,018	1,018	1,018	1,018	3,607	7,679	
Foreign	Enel Brasil	Brazil	Foreign	Banco Santander S.A - Milan Branch	Italy	US\$	8.88%	8.87%	Biannual	Yes	796	1,335	2,131	1,527	1,527	1,527	1,527	5,411	11,519	
Foreign	Enel Brasil	Brazil	Foreign	Banco Santander S.A - Milan Branch	Italy	US\$	8.88%	8.87%	Biannual	Yes	530	885	1,415	1,013	1,013	1,013	1,013	3,591	7,643	
Foreign	Enel Brasil	Brazil	Foreign	Société de Promotion et de Participation Pour la Coopération Economique S.A.	France	EUR	2.29%	2.28%	Biannual	Yes	-	3,268	3,268	2,638	2,028	2,028	2,028	6,493	15,215	
Foreign	Enel Brasil	Brazil	Foreign	Société de Promotion et de Participation Pour la Coopération Economique S.A.	France	EUR	2.29%	2.28%	Biannual	Yes	-	4,902	4,902	3,957	3,041	3,041	3,041	9,740	22,820	
Foreign	Enel Brasil	Brazil	Foreign	Société de Promotion et de Participation Pour la Coopération Economique S.A.	France	EUR	2.29%	2.28%	Biannual	Yes	-	3,378	3,378	2,638	2,028	2,028	2,028	6,493	15,215	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	7.65%	7.64%	Monthly	Yes	3,447	9,544	12,991	13,980	14,461	14,778	14,881	205,445	263,545	
Foreign	Enel Brasil	Brazil	Foreign	San 4131 EGP - 1	Spain	US\$	8.88%	8.87%	Biannual	Yes	1,767	3,830	5,597	4,126	4,126	4,126	4,125	21,834	38,337	
Foreign	Enel Brasil	Brazil	Foreign	China 4131 EGP - 1	Italy	US\$	8.88%	8.87%	Biannual	Yes	1,630	3,360	4,990	2,846	2,846	2,846	2,846	20,024	31,408	
Foreign	Enel Brasil	Brazil	Foreign	San 4131 EGP - 2	Spain	US\$	8.49%	7.76%	Biannual	Yes	1,579	4,180	5,759	3,689	3,689	3,689	3,689	18,453	33,209	
Foreign	Enel Brasil	Brazil	Foreign	China 4131 EGP - 2	England	US\$	8.49%	7.76%	Biannual	Yes	1,644	3,565	5,209	3,840	3,840	3,840	3,840	19,206	34,566	
Foreign	Enel Brasil	Brazil	Foreign	Scotiabank 4131	Canada	US\$	1.97%	1.96%	Biannual	Yes	389	68,992	69,381	-	-	-	-	-	-	
Total											243,002	569,401	812,403	410,464	507,048	460,994	287,897	999,133	2,665,536	

(1) These are obligations associated with covenants (see Note 35.4. Financial restrictions, item 2. Financial Covenants), totaling ThUS\$100,049 as of December 31, 2024 and ThUS\$295,928 as of December 31, 2023.

b) Unsecured bonds

The detail of Unsecured bonds by currency and maturity as of December 31, 2024 and 2023, is as follows:

- Summary of Unsecured bonds by currency and maturity

In thousands of U.S. dollars - ThUS\$

Country	Currency	Effective Interest Rate	Nominal Interest Rate	Secured / Unsecured	12-31-2024								Total Non-Current
					Maturity		Total Current	Maturity					
					One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Chile	US\$	5.99%	5.30%	Unsecured	-	4,405	4,405	596,511	-	-	-	-	596,511
Brazil	BRL	11.85%	11.24%	Unsecured	16,940	87,609	104,549	317,988	46,537	46,452	53,140	313,510	777,627
Colombia	COP	8.97%	8.68%	Unsecured	3,738	171,679	175,417	-	56,747	45,383	45,397	73,186	220,713
Total					20,678	263,693	284,371	914,499	103,284	91,835	98,537	386,696	1,594,851

In thousands of U.S. dollars - ThUS\$

12-31-2023													
Country	Currency	Effective Interest Rate	Nominal Interest Rate	Secured / Unsecured	Maturity		Total Current	Maturity					Total Non-Current
					One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Chile	US\$	5.99%	5.30%	Unsecured	-	4,405	4,405	-	594,277	-	-	-	594,277
Brazil	BRL	12.14%	12.13%	Unsecured	130,954	344,627	475,581	109,465	410,992	59,186	59,050	510,930	1,149,623
Colombia	COP	12.51%	11.92%	Unsecured	22,052	164,277	186,329	195,224	-	64,533	51,606	134,851	446,214
Total					153,006	513,309	666,315	304,689	1,005,269	123,719	110,656	645,781	2,190,114

- Unsecured bonds by company

In thousands of U.S. dollars - ThUS\$

Taxpayer ID No.	Company	Country	Taxpayer ID No.	Name	Country	Currency	Effective Interest Rate	Nominal Interest Rate	Maturity	12-31-2024							
										Maturity		Total Current	Maturity				
										One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debentures 6th issuance - 2 series (CEAR26) (1)	Brazil	BRL	12.43%	11.77%	Annual	74	30,955	31,029	-	-	-	-	-
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debentures 8th issuance (1)	Brazil	BRL	12.07%	11.45%	At Maturity	748	-	748	-	-	-	-	-
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debentures 9th issuance (1)	Brazil	BRL	13.21%	12.47%	At Maturity	8,896	-	8,896	153,590	-	-	-	102,546
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond B12-13	Colombia	COP	10.25%	9.88%	At Maturity	555	43,886	44,441	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond E7-18	Colombia	COP	6.74%	6.58%	At Maturity	670	45,397	46,067	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond B12-18	Colombia	COP	8.98%	8.69%	At Maturity	708	-	708	-	-	-	-	36,318
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond B10-19	Colombia	COP	8.95%	8.66%	At Maturity	267	-	267	-	-	-	45,397	-
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond B7-2020	Colombia	COP	7.78%	7.56%	At Maturity	433	-	433	-	56,747	-	-	-
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond Quimbo B15	Colombia	COP	9.03%	8.74%	At Maturity	205	-	205	-	-	45,383	-	-
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond Quimbo B12-13	Colombia	COP	10.46%	10.07%	At Maturity	473	82,396	82,869	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond Quimbo B16-14	Colombia	COP	9.57%	9.24%	At Maturity	427	-	427	-	-	-	-	36,868
94.271.00-3	Enel Américas S.A.	Chile	Foreign	Yankee bond 2026	United States	US\$	7.76%	6.60%	At Maturity	-	5	5	858	-	-	-	-
94.271.00-3	Enel Américas S.A.	Chile	Foreign	Yankee bond Single series U.S. \$ 600 million	United States	US\$	4.21%	4.00%	At Maturity	-	4,400	4,400	595,653	-	-	-	-
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debentures - 24th issuance - 1st series (1)	Brazil	BRL	12.37%	11.72%	Annual	694	56,654	57,348	-	-	-	-	-
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debentures - 24th issuance - 2nd series (1)	Brazil	BRL	9.53%	9.14%	At Maturity	798	-	798	164,398	-	-	-	-
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debentures - 25th issuance (1)	Brazil	BRL	9.81%	9.39%	Annual	1,255	-	1,255	-	-	-	53,140	74,124
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debentures - 26th issuance (1)	Brazil	BRL	13.41%	12.65%	Annual	2,696	-	2,696	-	46,537	46,452	-	-
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debentures - 27th issuance (1)	Brazil	BRL	11.94%	11.33%	Annual	1,779	-	1,779	-	-	-	-	136,840
Total										20,678	263,693	284,371	914,499	103,284	91,835	98,537	386,696
																	1,594,851

(1) These are obligations associated with covenants (See Note 35.4. Financial restrictions, item 2. Financial Covenants), totaling ThUS\$777,627 as of December 31, 2024 and ThUS\$1,149,623 as of December 31, 2023.

In thousands of U.S. dollars - ThUS\$

Taxpayer ID No.	Company	Country	Taxpayer ID No.	Name	Country	Currency	Effective Interest Rate	Nominal Interest Rate	Maturity	12-31-2023							
										Maturity		Total Current	Maturity				
										One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debentures 5th issuance - 2 series (CEAR25) (1)	Brazil	BRL	10.98%	10.97%	Annual	21,159	-	21,159	-	-	-	-	-
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debentures 6th issuance - 2 series (CEAR26) (1)	Brazil	BRL	11.20%	11.19%	Annual	162	37,394	37,556	37,510	-	-	-	-
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debentures 7th issuance - 1 series (COCE27) (1)	Brazil	BRL	9.42%	9.41%	At Maturity	83,849	-	83,849	-	-	-	-	-
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debentures 8th issuance (1)	Brazil	BRL	11.22%	11.21%	At Maturity	938	-	938	-	-	-	-	-
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debentures 9th issuance (1)	Brazil	BRL	14.89%	14.88%	At Maturity	12,835	-	12,835	-	195,119	-	-	-
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debentures 10th issuance (1)	Brazil	BRL	14.84%	14.83%	At Maturity	1,600	102,447	104,047	-	-	-	-	-
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debentures 11st issuance (1)	Brazil	BRL	14.68%	14.66%	At Maturity	67	133,081	133,148	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond B12-13	Colombia	COP	15.44%	14.62%	At Maturity	931	-	931	49,907	-	-	-	-
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond E7-17	Colombia	COP	6.46%	6.31%	At Maturity	213	51,626	51,839	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond E7-18	Colombia	COP	6.74%	6.58%	At Maturity	762	-	762	51,626	-	-	-	-
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond B12-18	Colombia	COP	14.11%	13.42%	At Maturity	1,242	-	1,242	-	-	-	-	41,301
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond B10-19	Colombia	COP	14.07%	13.38%	At Maturity	467	-	467	-	-	-	-	51,626
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond E4-2020	Colombia	COP	4.70%	4.62%	At Maturity	301	64,533	64,834	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond B7-2020	Colombia	COP	12.85%	12.27%	At Maturity	795	-	795	-	-	64,533	-	-
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond B15-09	Colombia	COP	16.86%	15.89%	At Maturity	14,642	-	14,642	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond Quimbo B15	Colombia	COP	14.16%	13.46%	At Maturity	357	-	357	-	-	-	51,606	-
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond Quimbo B12-13	Colombia	COP	15.66%	14.81%	At Maturity	788	93,691	788	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond Quimbo B16-14	Colombia	COP	14.72%	13.97%	At Maturity	732	-	732	-	-	-	-	41,924
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bond Quimbo B10-14	Colombia	COP	14.37%	13.66%	At Maturity	821	48,118	48,939	-	-	-	-	-
94.271.00-3	Enel Américas S.A.	Chile	Foreign	Yankee bond 2026	United States	US\$	7.76%	6.60%	At Maturity	-	5	5	-	858	-	-	-
94.271.00-3	Enel Américas S.A.	Chile	Foreign	Yankee bond Single Series U.S. \$ 600 million	United States	US\$	4.21%	4.00%	At Maturity	-	4,400	4,400	-	593,419	-	-	-
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debentures - 24th issuance - 1st series (1)	Brazil	BRL	14.12%	14.11%	Annual	2,094	71,705	73,799	71,955	-	-	-	-
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debentures - 24th issuance - 2nd series (1)	Brazil	BRL	8.90%	8.89%	At Maturity	1,001	-	1,001	-	215,873	-	-	-
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debentures - 25th issuance (1)	Brazil	BRL	9.16%	9.15%	Annual	1,491	-	1,491	-	-	-	-	174,125
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debentures - 26th issuance (1)	Brazil	BRL	15.07%	15.06%	Annual	3,644	-	3,644	-	-	59,186	59,050	-
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debentures - 27th issuance (1)	Brazil	BRL	11.24%	11.23%	Annual	2,115	-	2,115	-	-	-	-	192,564
Total										153,006	513,309	666,315	304,689	1,005,269	123,719	110,656	645,781
																	2,190,114

c) Secured bonds

The detail of secured bonds by currency and maturity as for December 31, 2024 and 2023, is as follows:

- Summary of secured bonds by currency and maturity

In thousands of U.S. dollars - ThUS\$

Country	Currency	Effective Interest Rate	Nominal Interest Rate	Secured / Unsecured	12-31-2024							
					Maturity		Total Current	Maturity		Total Non-Current		
					One to three months	Three to twelve months		One to two years	Two to three years			
Brazil	BRL	10.95%	10.76%	Secured / Unsecured	412	18,348	18,760	20,529	18,961	18,828	12,936	-
Total					412	18,348	18,760	20,529	18,961	18,828	12,936	-

In thousands of U.S. dollars - ThUS\$

Country	Currency	Effective Interest Rate	Nominal Interest Rate	Secured / Unsecured	12-31-2023							
					Maturity		Total Current	Maturity		Total Non-Current		
					One to three months	Three to twelve months		One to two years	Two to three years			
Brazil	BRL	10.87%	10.86%	Secured	623	21,415	22,038	24,181	22,834	22,679	22,317	16,198
Total					623	21,415	22,038	24,181	22,834	22,679	22,317	16,198

- Secured liabilities by company

In thousands of U.S. dollars - ThUS\$

Taxpayer ID No.	Company	Country	Taxpayer ID No.	Name	Country	Currency	Effective Interest Rate	Nominal Interest Rate	Maturity	12-31-2024							
										Maturity		Total Current	Maturity		Total Non-Current		
										One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years
Foreign	Enel Green Power Volta Grande	Brazil	Foreign	Debêntures 1ª Emissão (EGVG11) - 1ª Série (1)	Brazil	BRL	9.16%	8.79%	Annual	171	11,366	11,537	12,593	11,851	11,852	8,188	-
Foreign	Enel Green Power Volta Grande	Brazil	Foreign	Debêntures 1ª Emissão (EGVG21) - 2ª Série (1)	Brazil	BRL	9.15%	8.78%	Annual	231	6,154	6,385	6,957	6,555	6,555	4,548	-
Foreign	Enel Brasil	Brazil	Foreign	Itaú Unibanco S.A.	Brazil	BRL	12.76%	12.75%	Biannual	5	359	364	501	292	228	200	-
Foreign	Enel Brasil	Brazil	Foreign	Itaú Unibanco S.A.	Brazil	BRL	12.73%	12.72%	Biannual	5	469	474	478	263	193	-	-
Total										412	18,348	18,760	20,529	18,961	18,828	12,936	-

In thousands of U.S. dollars - ThUS\$

Taxpayer ID No.	Company	Country	Taxpayer ID No.	Name	Country	Currency	Effective Interest Rate	Nominal Interest Rate	Maturity	12-31-2023							
										Maturity		Total Current	Maturity		Total Non-Current		
										One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years
Foreign	Enel Green Power Volta Grande	Brazil	Foreign	Debêntures 1ª Emissão (EGVG11) - 1ª Série (1)	Brazil	BRL	8.58%	8.57%	Annual	284	13,778	14,062	14,686	14,068	14,068	10,413	67,303
Foreign	Enel Green Power Volta Grande	Brazil	Foreign	Debêntures 1ª Emissão (EGVG21) - 2ª Série (1)	Brazil	BRL	8.56%	8.55%	Annual	330	7,458	7,788	8,127	7,793	7,793	5,785	37,291
Foreign	Enel Brasil	Brazil	Foreign	Itaú Unibanco S.A.	Brazil	BRL	13.22%	13.21%	Biannual	4	64	68	626	454	378	456	-
Foreign	Enel Brasil	Brazil	Foreign	Itaú Unibanco S.A.	Brazil	BRL	13.10%	13.09%	Biannual	5	115	120	742	519	440	-	-
Total										623	21,415	22,038	24,181	22,834	22,679	22,317	16,198

(1) These are obligations associated with covenants (See Note 35.4. Financial restrictions, item 2. Financial Covenants), totaling ThUS\$69.099 as of December 31, 2024 and ThUS\$104.594 as of December 31, 2023.

- Fair value measurement and hierarchy

The fair value of current and non-current secured and unsecured liabilities as of December 31, 2024 totaled ThUS\$1,945,582 (ThUS\$3,264,705 as of December 31, 2023). These liabilities have been classified as Level 2 fair value measurement based on the entry data used in the valuation techniques used (See Note 3.h). It is important to note that these financial liabilities are measured at amortized cost (See Note 3 g.4.)

- Detail of other obligations

In thousands of U.S. dollars - ThUS\$

in thousands of U.S. dollars - m033																	
Taxpayer ID No.	Company	Country	Taxpayer ID No.	Financial Institution	Country	Currency	Nominal Interest Rate	Maturity	12-31-2024								
									Maturity		Total Current	Maturity					Total Non-Current
									One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Foreign	Enel Green Power Volta Grande	Brazil	Foreign	Banco Safra (Factoring payable)	Brazil	BRL	1.04%	At Maturity	699	-	699	-	-	-	-	-	
Total									699	-	699	-	-	-	-	-	

In thousands of U.S. dollars - ThUS\$

in thousands of U.S. dollars - Moody																		
Taxpayer ID No.	Company	Country	Taxpayer ID No.	Financial Institution	Country	Currency	Nominal Interest Rate	Maturity	12-31-2023									
									Maturity			Total Current	Maturity					Total Non-Current
									One to three months	Three to twelve months	One to two years		Two to three years	Three to four years	Four to five years	More than five years		
Foreign	Enel Green Power Volta Grande	Brazil	Foreign	Banco Safra (Factoring payable)	Brazil	BRL	0.98%	At Maturity	925	-	925	-	-	-	-	-		
Total									925	-	925	-	-	-	-	-		

d) Hedged debt

As of December 31, 2023, of the total debt denominated in U.S. dollars of the Group ThUS\$178,313 was related to the hedging of future cash flows from the Group's activity revenues that are indexed to the US dollar. This debt came from Enel Generación Perú S.A., Enel Generación Piura S.A. and Chinango, companies that were classified as held for sale and also met the requirements to be considered as discontinued operations. In May 2024 the companies Enel Generación Perú and Chinango were sold (see Note 5.1).

The following table details changes in "Reserve for cash flow hedges" for the years ended December 31, 2024, 2023 and 2022, due to exchange differences from this debt:

In thousands of U.S. dollars - ThUS\$

	2024	2023	2022
Balance in hedging reserves (hedging revenues) at the beginning of the year, net	(1,061)	(1,977)	(7,272)
Foreign currency exchange differences recorded in equity, net	(536)	(1,146)	3,456
Recognition of foreign currency exchange differences revenue, net	1,159	2,168	2,155
Foreign currency translation differences	11	(106)	(316)
Balance in hedging reserves (hedging revenues) at the end of the year, net	(427)	(1,061)	(1,977)

e) Other information

At December 31, 2024, the Group has unconditional availability of long-term credit lines for ThUS\$1,100,000 (ThUS\$0 as of December 31, 2023).

f) Future undiscounted debt flows

The following table shows the estimates of undiscounted cash flows by type of financial debt:

- Summary of bank loans by currencies and maturities

In thousands of U.S. dollars - ThUS\$

Country	Currency	Nominal Interest Rate	12-31-2024								
			Maturity		Total Current	Maturity					Total Non-Current
			One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Chile	CLP	6.00%	1	-	1	-	-	-	-	-	-
Chile	US\$	0.56%	8	-	8	-	-	-	-	-	-
Argentina	ARS	41.00%	17,430	-	17,430	-	-	-	-	-	-
Colombia	COP	10.58%	93,231	353,348	446,579	468,300	399,245	397,074	210,670	748,299	2,223,588
Brazil	US\$	5.16%	135,908	187,973	323,881	166,882	68,433	65,521	62,500	307,613	670,949
Brazil	BRL	8.45%	17,480	52,108	69,588	66,212	63,853	56,007	51,302	374,874	612,248
Brazil	EUR	2.28%	286	9,534	9,820	7,623	7,466	7,314	7,157	14,990	44,550
Total			264,344	602,963	867,307	709,017	538,997	525,916	331,629	1,445,776	3,551,335

In thousands of U.S. dollars - ThUS\$

		12-31-2023									
Country	Currency	Nominal Interest Rate	Maturity		Total Current	Maturity					Total Non-Current
			One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Chile	US\$	3.19%	12	-	12	-	-	-	-	-	-
Colombia	COP	13.66%	176,302	377,428	553,730	277,370	502,921	519,360	286,463	542,393	2,128,507
Brazil	US\$	5.14%	44,843	278,366	323,209	303,535	142,346	36,488	34,367	128,457	645,193
Brazil	BRL	7.80%	70,054	130,702	200,756	102,502	104,431	100,701	90,171	677,416	1,075,221
Brazil	EUR	2.28%	374	12,471	12,845	10,433	8,099	7,935	7,773	23,780	58,020
Total			291,585	798,967	1,090,552	693,840	757,797	664,484	418,774	1,372,046	3,906,941

- Summary of secured and unsecured bonds by currency and maturity

In thousands of U.S. dollars - ThUS\$

Country	Currency	Nominal Interest Rate	12-31-2024							
			Maturity		Total Current			Maturity		Total Non-Current
			One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	
Chile	US\$	5.30%	6,014	18,376	24,390	620,778	-	-	-	620,778
Colombia	COP	8.68%	8,876	193,200	202,076	19,615	119,902	11,021	52,981	278,908
Brazil	BRL	11.00%	26,074	178,933	205,007	403,853	121,425	113,304	104,249	1,104,825
Total			40,964	390,509	431,473	1,044,246	241,327	124,325	157,230	2,004,511

In thousands of U.S. dollars - ThUS\$

Country	Currency	Nominal Interest Rate	12-31-2023							
			Maturity		Total Current			Maturity		Total Non-Current
			One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	
Chile	US\$	5.30%	6,081	18,376	24,457	24,390	620,778	-	-	645,168
Colombia	COP	11.92%	33,768	216,330	250,098	252,129	35,831	150,211	19,852	612,433
Brazil	BRL	11.81%	133,320	514,091	647,411	272,933	527,438	160,086	148,360	1,768,951
Total			173,169	748,797	921,966	549,452	1,184,047	310,297	168,212	3,026,552

- Summary of other obligations by currency and maturity

In thousands of U.S. dollars - ThUS\$

Country	Currency	Nominal Interest Rate	12-31-2024							
			Maturity		Total Current			Maturity		Total Non-Current
			One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	
Brazil	BRL	1.04%	699	-	699	-	-	-	-	-
Total			699	-	699	-	-	-	-	-

In thousands of U.S. dollars - ThUS\$

Country	Currency	Nominal Interest Rate	12-31-2023							
			Maturity		Total Current			Maturity		Total Non-Current
			One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	
Brazil	BRL	0.98%	925	-	925	-	-	-	-	-
Total			925	-	925	-	-	-	-	-

20. Lease liabilities

As of December 31, 2024 and 2023, the balance of lease liabilities is as follows:

In thousands of U.S. dollars - ThUS\$

	Current		Non-Current	
	12-31-2024	12-31-2023	12-31-2024	12-31-2023
Lease liability	31,610	26,143	183,246	169,862
Total	31,610	26,143	183,246	169,862

20.1 Individualization of Lease Liabilities

In thousands of U.S. dollars - ThUS\$

Taxpayer ID No.	Company	Country	Taxpayer ID No.	Company	Country	Currency	Effective Interest Rate	Maturity	12-31-2024							
									Maturity		Total Current	Maturity		Four to five years	More than five years	Total Non-Current
									One to three months	Three to twelve months		One to two years	Two to three years			
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bancolombia	Colombia	COP	7.09%	Monthly	519	1,145	1,664	1,563	1,615	1,668	1,724	17,714
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Carlos Enrique Giovanetty Mendoza	Colombia	COP	11.49%	Monthly	206	6	212	9	40	26	29	1,987
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Luz Charris y Herederos S.A.S	Colombia	COP	12.52%	Monthly	153	13	166	19	22	24	27	2,451
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	FBM S.A.S.	Colombia	COP	11.13%	Monthly	84	8	92	11	13	14	16	1,346
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Agropecuaria Doña Barbara & Cia S.	Colombia	COP	11.13%	Monthly	96	107	203	8	9	10	12	995
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Rolando Manjarres Charris	Colombia	COP	13.79%	Monthly	69	6	75	9	10	11	13	1,316
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Maria Cecilia Botero de Botero	Colombia	COP	13.47%	Monthly	101	5	106	9	10	11	12	1,224
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	C.I. Alliance S.A.	Colombia	COP	11.58%	Monthly	112	177	289	238	267	299	334	4,274
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Terrapuerto SAS	Colombia	COP	11.59%	Monthly	78	104	182	185	208	233	261	2,448
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Compañia General	Colombia	COP	11.58%	Monthly	61	79	140	25	158	177	198	1,924
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Agropecuaria Frigorifico Rodeo Ltda.	Colombia	COP	10.62%	Monthly	154	10	164	14	15	17	19	1,471
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Inversiones Macondal S.A.S	Colombia	COP	11.49%	Monthly	63	6	69	10	11	13	14	1,340
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Transportes Especiales Aliados S.A.S.	Colombia	COP	10.84%	Monthly	411	1,127	1,538	1,720	774	-	-	2,494
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Various Creditors	Colombia	COP	11.53%	Monthly	559	1,060	1,619	1,044	499	201	128	3,371
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Various Creditors	Colombia	COP	15.03%	Quarterly	4	5	9	1	1	1	1	105
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	BR Properties S/A	Brazil	BRL	15.02%	Monthly	359	1,188	1,547	1,606	1,829	1,898	2,286	3,711
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	JSL Locacoes Ltda.	Brazil	BRL	10.50%	Monthly	1,100	5,204	6,304	6,112	-	-	-	6,112
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Vamos Locacao de Caminhões	Brazil	BRL	11.72%	Monthly	157	679	836	911	868	317	-	2,096
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Michel Esper Saad Junior	Brazil	BRL	13.83%	Monthly	33	139	172	187	210	115	-	612
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Various Creditors	Brazil	BRL	12.17%	Monthly	362	398	760	108	50	48	12	218
Foreign	EGP Cachoeira Dourada S.A.	Brazil	Foreign	Various Creditors	Brazil	BRL	15.42%	Monthly	10	34	44	41	53	55	59	9
Foreign	Enel X Brasil	Brazil	Foreign	Various Creditors	Brazil	BRL	15.67%	Monthly	52	67	119	100	114	119	113	2,491
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Fundacao Coelce de Seguridade Social - Faelce	Brazil	BRL	17.92%	Monthly	122	432	554	578	649	664	810	1,069
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Vamos Locação de Caminhões, Máquinas	Brazil	BRL	12.64%	Monthly	325	1,401	1,726	1,754	1,880	966	-	4,800
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Various Creditors	Brazil	BRL	12.90%	Monthly	241	390	631	348	225	207	220	172
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	Fundacao Ampla de Seguridade Social	Brazil	BRL	8.64%	Monthly	196	958	1,154	465	-	-	-	465
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	Vamos Locação de Caminhões, Máquinas	Brazil	BRL	12.61%	Monthly	824	3,696	4,520	4,699	3,074	1,056	-	8,829
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	Lucilia de Oliveira Coelho	Brazil	BRL	14.15%	Monthly	122	446	568	609	700	733	759	40
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	Various Creditors	Brazil	BRL	13.41%	Monthly	185	374	559	447	320	249	219	520
Foreign	Enel Green Power Volta Grande	Brazil	Foreign	Various Creditors	Brazil	BRL	15.02%	Monthly	2	7	9	7	11	11	13	12
Foreign	Enel Fortuna S.A.	Panama	Foreign	Inversiones Hayat	Panama	US\$	4.95%	Monthly	99	295	394	132	132	9	-	273
Foreign	Enel Fortuna S.A.	Panama	Foreign	Panama Car Rental	Panama	US\$	5.50%	Monthly	60	180	240	71	66	8	-	145
Foreign	Enel Guatemala S.A.	Guatemala	Foreign	Various Creditors	Guatemala	US\$	7.20%	Monthly	10	-	10	-	-	-	-	1,370
Foreign	Enel Renovables, S.R.L.	Panama	Foreign	Valentin Lezcano	Panama	US\$	8.87%	Annual	41	123	164	19	19	16	96	826
Foreign	Enel Renovables, S.R.L.	Panama	Foreign	Caaritzzia Ramos	Panama	US\$	8.87%	Annual	65	195	260	22	22	22	111	847
Foreign	Enel Renovables, S.R.L.	Panama	Foreign	Various Creditors	Panama	US\$	8.87%	Annual	50	152	202	17	17	17	95	815
Foreign	Generadora de Occidente Ltda.	Guatemala	Foreign	Instituto Nacional de Electrificación (INDE)	Guatemala	US\$	7.20%	Annual	27	-	27	-	-	-	-	1,266
Foreign	Generadora de Occidente Ltda.	Guatemala	Foreign	Agricola Mamusa S.A.	Guatemala	US\$	7.20%	Monthly	39	-	39	-	-	-	-	1,772
Foreign	Generadora Montecristo S.A.	Guatemala	Foreign	Rosario Pecul, S.A.	Guatemala	US\$	9.68%	Monthly	22	-	22	-	-	-	-	650
Foreign	Generadora Montecristo S.A.	Guatemala	Foreign	Agroindustria California, S.A. (Pedro Rojas)	Guatemala	US\$	9.68%	Monthly	30	-	30	-	-	-	-	910
Foreign	Generadora Montecristo S.A.	Guatemala	Foreign	Agropecuaria San Antonio Quenéné	Guatemala	US\$	9.68%	Annual	29	-	29	-	-	-	-	866
Foreign	Enel Green Power Costa Rica S.A.	Costa Rica	Foreign	Various Creditors	Costa Rica	US\$	8.50%	Monthly	12	39	51	55	60	66	71	238
Foreign	Generadora Solar Austral	Panama	Foreign	Ganadera Paldiva	Panama	US\$	6.75%	Annual	42	126	168	67	69	69	69	890
Foreign	Enel Brasil	Brazil	Foreign	TS-19 Participacoes Ltda.	Brazil	BRL	14.04%	Monthly	262	948	1,210	1,199	1,502	1,581	1,631	6
Foreign	Enel Brasil	Brazil	Foreign	Maria José Campos de Lima	Brazil	BRL	18.40%	Annual	139	-	139	8	10	23	13	852
Foreign	Enel Brasil	Brazil	Foreign	Estrelao Projetos e Servicos	Brazil	BRL	17.38%	Monthly	20	25	45	33	37	38	49	1,164
Foreign	Enel Brasil	Brazil	Foreign	Marta de Moraes Santos	Brazil	BRL	17.38%	Monthly	27	16	43	23	27	31	40	1,431
Foreign	Enel Brasil	Brazil	Foreign	Associacao Comunitaria e Agropastoril dos Pequenos Produtores de Rurais de Bicas II	Brazil	BRL	13.84%	Monthly	15	2	17	5	5	5	7	1,071
Foreign	Enel Brasil	Brazil	Foreign	Campo Alegre Empreendimentos Rurais Ltda.	Brazil	BRL	11.36%	Monthly	19	6	25	7	7	7	8	1,550
Foreign	Enel Brasil	Brazil	Foreign	Calcario Imap Agro Mineracao Ltda.	Brazil	BRL	14.09%	Monthly	14	2	16	3	4	5	5	898
Foreign	Enel Brasil	Brazil	Foreign	Espolio de Cirilo Bervindo de Souza	Brazil	BRL	11.68%	Monthly	15	7	22	9	11	11	13	1,431
Foreign	Enel Brasil	Brazil	Foreign	Magalhaes E. Eloy Gestao de Recebive	Brazil	BRL	12.51%	Monthly	19	7	26	9	11	12	16	1,039
Foreign	Enel Brasil	Brazil	Foreign	NM Navarro Mariano Patrimonial Ltda.	Brazil	BRL	17.28%	Monthly	31	19	50	27	32	34	45	1,654
Foreign	Enel Brasil	Brazil	Foreign	Potengy Energias Renovaveis	Brazil	BRL	12.14%	Monthly	17	27	44	39	43	44	52	987
Foreign	Enel Brasil	Brazil	Foreign	Fazenda Araucaria Empreendimento	Brazil	BRL	11.83%	Monthly	48	27	75	35	40	41	51	4,268
Foreign	Enel Brasil	Brazil	Foreign	Maestro Holding de Energia Ltda.	Brazil	BRL	11.83%	Monthly	27	15	42	19	22	22	27	2,341
Foreign	Enel Brasil	Brazil	Foreign	Agenor Alves Moreira	Brazil	BRL	11.83%	Monthly	10	1	11	2	2	2	3	933
Foreign	Enel Brasil	Brazil	Foreign	Alaide Gomes Amorim	Brazil	BRL	11.83%	Monthly	10	1	11	2	2	2	3	936
Foreign	Enel Brasil	Brazil	Foreign	Liftra APS	Brazil	BRL	11.45%	Monthly	246	461	707	425	474	552	583	445
Foreign	Enel Brasil	Brazil	Foreign	José Mariano Nunes Junior	Brazil	BRL	11.83%	Monthly	12	2	14	2	2	2	4	1,197
Foreign	Enel Brasil	Brazil	Foreign	Various Creditors	Brazil	BRL	13.83%	Annual	33	516	549	580	599	4	3	60
Foreign	Enel Brasil	Brazil	Foreign	Various Creditors	Brazil	BRL	10.21%	Biannual	-	61	61	11	11	86	55	1,670
Foreign	Enel Brasil	Brazil	Foreign	Various Creditors	Brazil	BRL	12.39%	Monthly	574	262	836	353	393	406	562	40,271
Total									8,824	22,786	31,610	26,011	17,254	12,258	10,891	116,832
																183,246

20.1 Individualization of Lease Liabilities, continued

In thousands of U.S. dollars - ThUS\$

Taxpayer ID of Debtor	Name of Debtor	Country of Debtor	Taxpayer ID of Creditor	Company	Country	Currency	Effective Interest Rate	Maturity	12-31-2023								Total Non-Current	
									Maturity			Total Current	Maturity					
									One to three months	Three to twelve months	One to two years		Two to three years	Three to four years	Four to five years	More than five years		
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bancolombia	Colombia	COP	7.22%	Monthly	1	1,857	1,858	1,720	1,777	1,836	1,897	14,643	21,873	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Carlos Enrique Giovanetty Mendoza	Colombia	COP	11.49%	Annual	104	6	110	9	10	47	30	2,043	2,139	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Luz Charris y Herederos S.A.S	Colombia	COP	12.52%	Annual	161	8	169	13	14	17	18	2,317	2,379	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	FBM S.A.S.	Colombia	COP	11.13%	Annual	88	8	96	12	13	14	16	1,466	1,521	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Agropecuaria Doña Barbara & Cia S.	Colombia	COP	11.13%	Annual	65	5	70	9	10	11	12	1,084	1,126	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Rolando Manjarres Charris	Colombia	COP	13.79%	Annual	79	6	85	9	10	11	13	1,722	1,765	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Agro Inversiones Campos Verdes	Colombia	COP	13.47%	Annual	78	2	80	3	5	5	6	841	860	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	ISA Intercolombia S.A. E.S.P.	Colombia	COP	7.61%	Monthly	11	16	27	29	31	36	39	728	863	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Maria Cecilia Botero de Botero	Colombia	COP	13.47%	Annual	188	6	194	9	11	12	13	2,021	2,066	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	C.I. Alliance S.A.	Colombia	COP	10.80%	Monthly	99	151	250	267	294	356	392	3,720	5,029	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Terrapuerto SAS	Colombia	COP	14.01%	Monthly	51	31	82	88	104	142	167	2,063	2,564	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Compañía General	Colombia	COP	12.56%	Monthly	47	45	92	98	111	144	164	1,802	2,319	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Agropecuaria Frigorífico Rodeo Ltda.	Colombia	COP	13.12%	Annual	168	4	172	7	8	9	10	1,229	1,263	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Inversiones Macondal S.A.S	Colombia	COP	11.49%	Annual	70	6	76	10	12	13	14	1,521	1,570	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	ALD Automotive	Colombia	COP	11.79%	Monthly	193	546	739	484	91	11	-	-	586	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Various Creditors	Colombia	COP	11.62%	Annual	104	9	113	14	16	18	19	1,881	1,948	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Various Creditors	Colombia	COP	8.67%	Monthly	383	1,014	1,397	272	214	179	188	638	1,491	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Various Creditors	Colombia	COP	15.03%	Quarterly	3	-	3	1	1	1	1	121	125	
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	BR Properties S/A	Brazil	BRL	15.02%	Monthly	382	916	1,298	1,175	1,517	1,808	2,156	6,745	13,401	
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	JSL Locacoes Ltda.	Brazil	BRL	10.50%	Monthly	1,337	5,961	7,298	6,726	8,266	562	-	-	15,554	
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	DHL Logistics Ltda.	Brazil	BRL	11.84%	Monthly	166	826	992	87	-	-	-	-	87	
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Michel Esper Saad Junior	Brazil	BRL	13.83%	Monthly	39	153	192	187	227	255	163	-	832	
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Various Creditors	Brazil	BRL	12.38%	Monthly	204	700	904	597	296	81	50	-	1,024	
Foreign	EGP Cachoeira Dourada S.A.	Brazil	Foreign	Various Creditors	Brazil	BRL	15.42%	Monthly	11	38	49	46	57	67	77	82	329	
Foreign	Enel X Brasil	Brazil	Foreign	Vinicola Do Vale Do SAO Francisco	Brazil	BRL	4.47%	Monthly	8	28	36	30	33	33	34	897	1,027	
Foreign	Enel X Brasil	Brazil	Foreign	Various Creditors	Brazil	BRL	15.18%	Monthly	50	99	149	94	126	141	161	2,353	2,875	
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Fundacao Coelce de Seguridade Social - Faelce	Brazil	BRL	17.92%	Monthly	97	280	377	264	444	516	600	1,588	3,412	
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Vamos Locação de Caminhões, Máquinas	Brazil	BRL	13.38%	Monthly	60	253	313	312	387	177	-	-	876	
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Various Creditors	Brazil	BRL	13.15%	Monthly	211	593	804	394	400	278	279	499	1,850	
Foreign	Enel Cien S.A.	Brazil	Foreign	Various Creditors	Brazil	BRL	13.91%	Monthly	9	26	35	15	23	26	31	58	153	
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	Fundacao Ampla de Seguridade Social	Brazil	BRL	8.64%	Annual	1,204	-	1,204	696	1,118	-	-	-	1,814	
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	Vamos Locação de Caminhões, Máquinas	Brazil	BRL	13.38%	Monthly	186	778	964	962	1,192	545	-	-	2,699	
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	Lucilia de Oliveira Coelho	Brazil	BRL	14.15%	Monthly	149	494	643	613	765	880	1,012	1,016	4,286	
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	Various Creditors	Brazil	BRL	13.37%	Monthly	150	556	706	544	625	408	309	874	2,760	
Foreign	EDESUR	Argentina	Foreign	Various Creditors	Argentina	ARS	0.62%	Monthly	3	-	3	-	-	-	-	-	-	
Foreign	Enel Green Power Volta Grande	Brazil	Foreign	Various Creditors	Brazil	BRL	15.02%	Monthly	2	7	9	9	12	14	16	30	81	
Foreign	Enel Fortuna S.A.	Panama	Foreign	Inversiones Hayat	Panama	US\$	4.95%	Monthly	131	303	434	145	145	77	-	-	367	
Foreign	Enel Fortuna S.A.	Panama	Foreign	Panama Car Rental	Panama	US\$	5.50%	Monthly	84	252	336	81	81	37	-	-	199	
Foreign	Enel Guatemala S.A.	Guatemala	Foreign	Birra S.A.	Guatemala	US\$	7.20%	Monthly	-	-	-	-	-	-	-	1,078	1,078	
Foreign	Enel Guatemala S.A.	Guatemala	Foreign	Various Creditors	Guatemala	US\$	7.20%	Monthly	12	-	12	-	-	-	-	-	581	
Foreign	Enel Renewable, S.R.L.	Panama	Foreign	Various Creditors	Panama	US\$	8.89%	Annual	63	334	397	58	58	58	58	855	1,087	
Foreign	Generadora de Occidente Ltda.	Guatemala	Foreign	Various Creditors	Guatemala	US\$	7.20%	Annual	11	-	11	-	-	-	-	-	561	
Foreign	Generadora de Occidente Ltda.	Guatemala	Foreign	Agricola Mamusa S.A.	Guatemala	US\$	7.20%	Monthly	48	-	48	-	-	-	-	2,495	2,495	
Foreign	Generadora Montecristo S.A.	Guatemala	Foreign	Various Creditors	Guatemala	US\$	9.68%	Monthly	22	-	22	-	-	-	-	-	645	
Foreign	Generadora Montecristo S.A.	Guatemala	Foreign	Agroindustria California, S.A. (Pedro Rojas)	Guatemala	US\$	9.68%	Monthly	30	-	30	-	-	-	-	-	902	
Foreign	Generadora Montecristo S.A.	Guatemala	Foreign	Agropecuaria San Antonio Quenené	Guatemala	US\$	9.68%	Annual	29	-	29	-	-	-	-	-	857	
Foreign	Progreso Solar S.A.	Panama	Foreign	Valentin Lezcano	Panama	US\$	6.33%	Monthly	16	83	99	67	67	67	67	480	748	
Foreign	Enel Green Power Costa Rica S.A.	Costa Rica	Foreign	Various Creditors	Costa Rica	US\$	8.50%	Monthly	11	35	46	51	55	60	66	310	542	
Foreign	Generadora Solar Austral	Panama	Foreign	Ganadera Paldive	Panama	US\$	6.75%	Annual	14	154	168	69	69	69	69	506	782	
Foreign	Jaguito Solar 10MW, S.A.	Panama	Foreign	Various Creditors	Panama	US\$	6.75%	Annual	5	24	29	32	32	32	32	241	369	
Foreign	Enel Brasil	Brazil	Foreign	TS-19 Participacoes Ltda.	Brazil	BRL	14.04%	Monthly	10	34	44	43	53	61	70	67	294	
Foreign	Enel Brasil	Brazil	Foreign	Maria José Campos de Lima	Brazil	BRL	18.40%	Annual	182	-	182	24	10	13	15	1,100	1,162	
Foreign	Enel Brasil	Brazil	Foreign	Estrelao Projetos e Servicos	Brazil	BRL	17.38%	Monthly	24	14	38	18	23	27	32	1,145	1,245	
Foreign	Enel Brasil	Brazil	Foreign	Marta de Moraes Santos	Brazil	BRL	17.38%	Monthly	35	19	54	25	32	38	45	1,791	1,931	
Foreign	Enel Brasil	Brazil	Foreign	Associacao Comunitaria a Agropastoril dos Pequenos Produtores de Rurais de Bicas II	Brazil	BRL	14.34%	Monthly	22	-	22	-	3	3	4	1,076	1,086	
Foreign	Enel Brasil	Brazil	Foreign	Associacao dos Pequenos Produtores Rurais de Queixo Dantas	Brazil	BRL	11.87%	Monthly	18	-	18	1	3	3	3	948	958	
Foreign	Enel Brasil	Brazil	Foreign	Campo Alegre Empreendimentos Rurais Ltda.	Brazil	BRL	11.36%	Monthly	29	6	35	7	8	8	9	1,915	1,947	
Foreign	Enel Brasil	Brazil	Foreign	Casa dos Ventos Energias Renovaveis S/A	Brazil	BRL	15.05%	Monthly	23	2	25	2	3	4	6	932	947	
Foreign	Enel Brasil	Brazil	Foreign	Calcario Impa Agro Mineracao Ltda.	Brazil	BRL	14.09%	Monthly	23	2	25	3	4	5	5	1,101	1,118	
Foreign	Enel Brasil	Brazil	Foreign	Espolio de Cirilo Benvidio de Souza	Brazil	BRL	11.68%	Monthly	23	9	32	10	11	13	15	1,219	1,268	
Foreign	Enel Brasil	Brazil	Foreign	NM Navarro Mariano Patrimonial Ltda.	Brazil	BRL	17.28%	Monthly	44	22	66	28	36	44	50	2,074	2,232	
Foreign	Enel Brasil	Brazil	Foreign	Potengy Energias Renovaveis	Brazil	BRL	12.14%	Monthly	23	20	43	24	28	35	40	955	1,082	
Foreign	Enel Brasil	Brazil	Foreign	Agropastoril Dos Produtores Rurais da bi	Brazil	BRL	16.75%	Monthly	18	43	61	31	70	83	98	342	624	
Foreign	Enel Brasil	Brazil	Foreign	Various Creditors	Brazil	BRL	13.80%	Annual	155	478	633	27	602	698	464	26	1,817	
Foreign	Enel Brasil	Brazil	Foreign	Various Creditors	Brazil	BRL	10.21%	Biannual	72	69	141	36	9	36	36	1,911	2,028	
Foreign	Enel Brasil	Brazil	Foreign	Various Creditors	Brazil	BRL	12.54%	Monthly	1,080	394	1,474	276	368	395	436	32,888	34,363	
Total									8,415	17,728	26,143	16,863	19,990	10,519	9,507	112,983	169,862	

20.2 Undiscounted debt cash flows

Undiscounted debt cash flows are detailed as follows:

In thousands of U.S. dollars - ThUS\$

			12-31-2024								
Country	Currency	Nominal Interest Rate	Maturity		Total Current	Maturity				Total Non-Current	
			One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years		More than five years
Colombia	COP	11.49%	2,895	8,520	11,415	12,836	10,433	8,763	8,079	50,677	90,788
Brazil	BRL	12.69%	9,991	29,293	39,284	36,547	25,952	20,998	17,236	419,620	520,353
Panama	US\$	7.80%	101	1,777	1,878	588	567	548	526	6,694	8,923
Guatemala	US\$	7.70%	172	502	674	3,020	983	944	904	4,620	10,471
Costa Rica	US\$	8.50%	23	69	92	96	95	95	95	269	650
Total			13,182	40,161	53,343	53,087	38,030	31,348	26,840	481,880	631,185

In thousands of U.S. dollars - ThUS\$

Country	Currency	Nominal Interest Rate	12-31-2023								Total Non-Current
			Maturity		Total Current	Maturity					
			One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Argentina	ARS	0.62%	3	-	3	-	-	-	-	-	-
Colombia	COP	10.86%	3,080	7,706	10,786	11,483	10,529	9,699	9,002	60,799	101,512
Brazil	BRL	12.83%	8,955	23,738	32,693	28,698	31,192	15,208	13,813	348,925	437,836
Panama	US\$	7.72%	85	1,699	1,784	435	424	408	395	6,887	8,549
Guatemala	US\$	8.26%	176	513	689	2,618	1,043	1,003	964	6,108	11,736
Costa Rica	US\$	8.50%	23	69	92	96	96	95	95	365	747
Total			12,322	33,725	46,047	43,330	43,284	26,413	24,269	423,084	560,380

21. Risk management policy

The Group companies follow the guidelines of the Internal Control and Risk Management System (SCIGR) defined at the Holding level (Enel S.p.A.), which establishes rules for managing risks through the respective standards, procedures, systems, etc., applicable to the different levels of the Group companies in the ongoing business risk identification, analysis, evaluation, treatment, monitoring and communication processes. These are approved by the Enel S.p.A. Board of Directors, which includes a Risk and Controls Committee responsible for supporting the Enel Américas Board's evaluation and decisions regarding internal control and risk management system, as well as those related to the approval of periodic financial statements.

To comply with this, each Company has its own specific Control Management and Risk Management policy, which is reviewed and approved each year by the Enel Américas Board of Directors, observing and applying all local requirements in terms of the risk culture.

The Company seeks protection against all risks that could affect the achievement of the business objectives. There is a risk taxonomy for the entire Enel Group, which considers 6 risk macro-categories: financial; strategic; governance and culture; digital technology; compliance; and operational; and 37 risk sub-categories to identify, analyze, assess, treat, monitor and communicate its risks.

The Enel Group risk management system considers three lines of action (defense) to obtain effective and efficient risk management and controls. Each of these three "lines" plays a different role within the organization's broader governance structure (Business areas acting as the first line, Internal Control and Risk Control as the second line, and Internal Audit as the third line of defense). Each line of defense has the obligation to report to and keep senior management and the Directors up-to-date on risk management. In this sense, the first and second lines of defense report to the senior management, and the second and third lines report to the Enel Américas Board of Directors.

Within each of the Group's companies, the risk management is decentralized. Each manager responsible for the operating process in which the risk arises is also responsible for treating the risk and adopting risk control and mitigating measures.

21.1 Interest rate risk

Changes in interest rates affect the fair value of assets and liabilities bearing fixed interest rates, as well as the expected future cash flows of assets and liabilities subject to floating interest rates.

The objective of managing interest rate risk exposure is to achieve a balance in the debt structure to minimize the cost of debt with reduced volatility in profit or loss.

Depending on the Group's estimates and the objectives of the debt structure, hedging transactions are performed by entering into derivatives contracts that mitigate interest rate risk. Derivative instruments currently used to comply with the risk management policy are interest rate swaps to set floating rate to a fixed rate.

The Group's financial debt structure per fixed and/or hedged interest rate on gross debt, net of hedging derivative instruments engaged, is as follows:

Gross position:

	12-31-2024 %	12-31-2023 %
Fixed interest rate	24%	20%

This ratio considers only debt transactions with third parties and with Enel Finance International, if any.

Risk control through specific processes and indicators allows companies to limit possible adverse financial impacts and at the same time, optimize the debt structure with an adequate degree of flexibility.

It is public knowledge that the U.S. dollar LIBOR rate ("Libor") was discontinued on June 30, 2023, and was replaced by the SOFR reference rate. In June 2023, the Enel Américas Group successfully completed the Libor-SOFR transition of 100% of its financial contracts, in line with market standards.

21.2 Exchange rate risk

Exchange rate risks involve basically the following transactions:

- Debt taken on by the Group's companies that is denominated in a currency other than the currency in which its cash flows are indexed.
- Payments to be made in a currency other than that in which its cash flows are indexed for the acquisition of project-related materials and for corporate insurance policies.
- Income in Group companies directly linked to changes in currencies other than the currency of its cash flows.
- Cash flows from foreign subsidiaries to the Chilean Parent Company which are exposed to exchange rate fluctuations.

In order to mitigate foreign currency risk, the Group's foreign currency risk management policy is based on cash flows and includes maintaining a balance between U.S. dollar flows and the levels of assets and liabilities denominated in such currency. The objective is to minimize the exposure to variability in cash flows that are attributable to foreign exchange risk.

The hedging instruments currently being used to comply with the policy are currency swaps and forward exchange contracts. In addition, the policy works to refinance debt in the functional currency of each of the Group's companies.

During fourth quarter 2024, exchange rate risk management continued in the context of complying with the aforementioned risk management policy, without difficulty to access the derivatives market.

21.3 Commodities risk

The Group has a risk exposure to price fluctuations in certain commodities, basically due to:

- Purchases of fuel used to generate electricity.
- Energy purchase/sale transactions that take place in local markets.

In order to reduce the risk in situations of extreme drought, the Group has designed a commercial policy that defines the levels of sales commitments in line with the capacity of its generating power plants in a dry year, and includes risk mitigation terms in certain contracts with unregulated customers. For regulated customers, subject to long-term tender processes, establishing indexation polynomials that allow for reducing commodities exposure risk.

Thanks to the mitigation strategies implemented, the Group has been able to minimize the effects of basic product price volatility on December 2024 year-end results.

Considering the operating conditions faced by electricity generation business, such as hydrological events and the volatility of commodity prices in international markets, the Company is permanently verifying the convenience of taking out hedging derivatives to lessen the impact of these variables on Income.

As of December 31, 2024, there are no purchase or sale operations of energy futures for the purpose of hedging the Company's contract portfolio.

21.4 Liquidity risk

The Group maintains a liquidity risk management policy that consists of entering into long-term committed banking facilities and temporary financial investments for amounts that cover the projected needs over a period of time that is determined based on the situation and expectations for debt and capital markets.

The projected needs mentioned above include maturities of financial debt net of financial derivatives. For further details regarding the features and conditions of financial obligations and financial derivatives, See Notes 19 and 22.

As of December 31, 2024, the Enel Américas Group has liquidity of ThUS\$3,076,085 in cash and cash equivalents and ThUS\$1,100,000 in unconditionally available long-term credit lines. As of December 31, 2023, the Enel Américas Group had a liquidity of ThUS\$1,500,184 in cash and cash equivalents.

21.5 Credit risk

The Enel Américas Group manages credit risk by applying the group's policies, which seek to mitigate impacts, based on the evaluation of the risk profile of counterparties, analysis of the probability of payment and compliance, study of credit capacity, definition of credit limits, definition of exposure limits, payment conditions and monitoring of operations while they remain in force.

Trade receivables:

Regarding our electricity generation business line, in relation to portfolios or accounts receivable from the commercial activity, this risk is historically limited by the actions and timely management of preventive and persuasive collections to ensure the collection, likewise, the collection terms to customers are short, so that they do not accumulate individually very significant amounts before applying the suspension of supply for delinquency, according to the contractual conditions and regulations in force in each country. For this purpose, customers are permanently followed up and monitored to determine their score based on their payment profile.

Regarding our electricity distribution companies, in all cases, the cut-off of supply is a power of our companies in the event of default by our customers, which is applied in accordance with the regulations in force in each country, which facilitates the process of evaluation and control of credit risk, which is also limited. To date, supply cut-off activities are being carried out normally in all the countries where Enel Américas operates, except in those cases where the cut-off is restricted due to legal issues, characteristics and attributes of some customers or their regions.

Financial assets:

Cash surpluses are invested in the highest-rated local and foreign financial entities (with risk rating equivalent to investment grade where possible) with thresholds established for each entity.

Banks that have received investment grade ratings from the three major international rating agencies (Moody's, S&P, and Fitch) are selected for making investments.

Investments may be backed with treasury bonds from the countries in which the company operates and/or with commercial papers issued by the highest rated banks; the latter are preferable as they offer higher returns (always in line with current investment policies).

21.6 Risk measurement

The Group measures the Value at Risk (VaR) of its debt positions and financial derivatives in order to monitor the risk assumed by the Company, thereby reducing volatility in the statement of income.

The portfolio of positions included for purposes of calculating the present Value at Risk include:

- Financial debt, excluding that designated as a hedging instrument.
- Hedging derivatives for debt.

The VaR determined represents the potential variation in value of the portfolio of positions described above in a quarter with a 95% confidence level. To determine the VaR, we take into account the volatility of the risk variables affecting the value of the portfolio of positions, including:

- The different currencies with which our companies operate and the customary local indices used in the banking industry.
- The exchange rates of the various currencies used in the calculation.
- Interest rate of finance costs.

The calculation of VaR is based on generating possible future scenarios (one quarter) of market values for the risk variables based on scenarios based on actual observations for the same period (one quarter) during five years.

The quarter 95% confidence VaR number is calculated as the 5% percentile most adverse of the quarterly possible fluctuations.

Taking into consideration the assumptions previously described, the quarter VaR of the previously discussed positions was ThUS\$386,738.

This value represents the potential increase of the Debt and Derivatives' Portfolio, thus these VaR are inherently related, among other factors, to the Portfolio's value at each quarter end.

22. Financial instruments

22.1 Financial instruments, classified by type and category.

a) The detail of financial assets, classified by type and category, as of December 31, 2024 and 2023, is as follows:

In thousands of U.S. dollars - ThUS\$

	12-31-2024			
	Financial assets at fair value through profit or loss	Financial assets measured at amortized cost	Financial assets at fair value through other comprehensive income	Hedging financial derivatives
Trade and other accounts receivable	-	2,696,591	-	-
Derivative instruments	13,741	-	-	52,968
Other financial assets	181,038	17,221	-	-
Total Current	194,779	2,713,812	-	52,968
Equity instruments	-	-	11,576	-
Trade and other accounts receivable	-	238,727	-	-
Derivative instruments	76,448	-	-	114,030
Other financial assets	4,070,019	317,072	-	-
Total Non-Current	4,146,467	555,799	11,576	114,030
Total	4,341,246	3,269,611	11,576	166,998

In thousands of U.S. dollars - ThUS\$

	12-31-2023			
	Financial assets at fair value through profit or loss	Financial assets measured at amortized cost	Financial assets at fair value through other comprehensive income	Hedging financial derivatives
Trade and other accounts receivable	-	3,050,382	-	-
Derivative instruments	28	-	-	1,772
Other financial assets	135,731	17,148	-	-
Total Current	135,759	3,067,530	-	1,772
Equity instruments	-	-	5,857	-
Trade and other accounts receivable	-	424,903	-	-
Derivative instruments	104,210	-	-	81,282
Other financial assets	4,507,509	386,369	-	-
Total Non-Current	4,611,719	811,272	5,857	81,282
Total	4,747,478	3,878,802	5,857	83,054

b) The detail of financial liabilities, classified by type and category, as of December 31, 2024 and 2023, is as follows:

In thousands of U.S. dollars - ThUS\$

	12-31-2024		
	Financial liabilities at fair value through profit or loss	Financial liabilities measured at amortized cost	Hedging financial derivatives
Interest-bearing loans	-	939,324	-
Trade and other accounts payable	-	4,960,816	-
Derivative instruments	29,503	-	5,556
Other financial liabilities	9	31,610	-
Total Current	29,512	5,931,750	5,556
Interest-bearing loans	-	4,182,308	-
Trade and other accounts payable	-	1,342,864	-
Other financial liabilities	-	183,246	-
Total Non-Current	-	5,708,418	-
Total	29,512	11,640,168	5,556

In thousands of U.S. dollars - ThUS\$

	12-31-2023		
	Financial liabilities at fair value through profit or loss	Financial liabilities measured at amortized cost	Hedging financial derivatives
Interest-bearing loans	-	1,501,681	-
Trade and other accounts payable	-	5,519,799	-
Derivative instruments	46,013	-	158,068
Other financial liabilities	611	26,143	-
Total Current	46,624	7,047,623	158,068
Interest-bearing loans	-	4,963,859	-
Trade and other accounts payable	-	1,961,604	-
Derivative instruments	28,063	-	47,251
Other financial liabilities	-	169,862	-
Total Non-Current	28,063	7,095,325	47,251
Total	74,687	14,142,948	205,319

22.2 Derivative instruments

The risk management policy of the Group uses primarily interest rate and foreign exchange rate derivatives to hedge its exposure to interest rate and foreign currency risks.

The Company classifies its hedges as follows:

- > **Cash flow hedges:** Those that hedge the cash flows of the underlying hedged item.
- > **Fair value hedges:** Those that hedge the fair value of the underlying hedged item.
- > **Non-hedge derivatives:** Financial derivatives that do not meet the requirements established by IFRS to be designated as hedging instruments are recognized at fair value through profit or loss (financial assets held for trading).

a) Assets and liabilities for hedge derivative instruments

As of December 31, 2024 and 2023, financial derivative operations, which qualify as hedging instruments, involved recognizing assets and liabilities in the statement of financial position according to the following detail:

In thousands of U.S. dollars - ThUS\$

	12-31-2024				12-31-2023			
	Asset		Liability		Asset		Liability	
	Current	Non-Current	Current	Non-Current	Current	Non-Current	Current	Non-Current
Interest rate hedge:	2,667	57,753	4,399	-	1,039	116,274	7,279	-
Cash flow hedge	2,667	4,248	-	-	1,011	7,759	-	-
Fair value hedge	-	53,505	4,399	-	28	108,515	7,279	-
Exchange rate hedge:	64,042	132,725	30,660	-	761	69,218	196,802	75,314
Cash flow hedge	43,537	83,691	16,515	-	761	56,056	173,884	40,248
Fair value hedge	20,505	49,034	14,145	-	-	13,162	22,918	35,066
Total	66,709	190,478	35,059	-	1,800	185,492	204,081	75,314

In addition, a detail of the associated instruments and underlyings is presented in a complementary manner:

In thousands of U.S. dollars - ThUS\$

	12-31-2024				12-31-2023			
	Asset		Liability		Asset		Liability	
	Current	Non-Current	Current	Non-Current	Current	Non-Current	Current	Non-Current
Debt hedging instruments	56,594	190,478	34,425	-	1,208	185,492	182,323	74,990
Investment hedging instruments	9,100	-	395	-	592	-	11,296	-
Operating income hedging instruments	1,015	-	239	-	-	-	10,462	324
Total	66,709	190,478	35,059	-	1,800	185,492	204,081	75,314

- General Information Related to Hedging Derivative Instruments

Hedging derivative instruments and their corresponding hedged instruments are shown in the following table:

In thousands of U.S. dollars - ThUS\$

	Description of hedged risk	Description of hedged item	Fair value of hedged item	
			12-31-2024	12-31-2023
SWAP	Interest rate	Bank loans	6,302	112,436
SWAP	Interest rate	Unsecured obligations (bonds)	45,415	-
SWAP	Exchange rate	Unsecured obligations (bonds)	30,738	(90,903)
SWAP	Exchange rate	Bank loans	129,805	(92,077)
FORWARD	Exchange rate	Operational Income	776	(10,786)
FORWARD	Exchange rate	Bank loans	387	-
FORWARD	Exchange rate	Unsecured obligations (bonds)	-	(69)
FORWARD	Exchange rate	Investments in Property, Plant and Equipment	8,705	(10,704)

As of December 31, 2024 and 2023, the Group has not recognized significant gains or losses for ineffective cash flow hedges.

For fair value hedges, there are no items recorded in the gain or losses on the hedging derivative instrument and on the underlying hedged item recognized for the years ended December 31, 2024, 2023 and 2022.

b) Financial derivative instruments assets and liabilities at fair value through profit or loss

As of December 31, 2024 and 2023, financial derivative transactions recognized at fair value through profit or loss, resulted in the recognition of the following assets and liabilities in the statement of financial position:

In thousands of U.S. dollars – ThUS\$

	12-31-2024					12-31-2023				
	Asset		Liability			Asset		Liability		
	Current	Non-Current	Current	Non-Current		Current	Non-Current	Current	Non-Current	
Non-hedging derivative instrument (1)	4,243	-	9	-		4,762	-	611	-	

- (1) Correspond to forward contracts entered into by the Group mainly to hedge foreign exchange risk related to dividends received or to be received from its foreign subsidiaries. Although, the hedge relationship has economic substance, they do not comply with all the hedging documentation requirements set forth by IFRS 9 Financial Instruments to qualify for hedge accounting.

c) Other information on derivatives:

The following table sets forth the fair value of hedging and non-hedging derivatives entered into by the Group as well as the remaining contractual maturities as of December 31, 2024 and 2023:

In thousands of U.S. dollars – ThUS\$

	12-31-2024							
	Fair Value	Notional amount						
		Less than 1 year	1 – 2 years	2 – 3 years	3 – 4 years	4 – 5 years	Subsequent	Total
Interest rate hedge:	56,021	274,692	219,913	-	-	-	342,361	836,966
Cash flow hedge	6,915	274,692	219,913	-	-	-	342,361	836,966
Fair value hedge	49,106	-	-	-	-	-	-	-
Exchange rate hedge:	166,107	564,237	122,567	36,180	13,808	13,808	287,837	1,038,437
Cash flow hedge	110,713	415,845	76,064	13,808	13,808	13,808	49,263	582,596
Fair value hedge	55,394	148,392	46,503	22,372	-	-	238,574	455,841
Derivatives not designated for hedge accounting	4,234	11,851	-	-	-	-	-	11,851
Total	226,362	850,780	342,480	36,180	13,808	13,808	630,198	1,887,254

In thousands of U.S. dollars – ThUS\$

	12-31-2023							
	Fair Value	Notional amount						
		Less than 1 year	1 – 2 years	2 – 3 years	3 – 4 years	4 – 5 years	Subsequent	Total
Interest rate hedge:	110,034	67,901	8,000	277,901	8,000	8,000	469,899	839,701
Cash flow hedge	8,770	67,901	8,000	277,901	8,000	8,000	469,899	839,701
Fair value hedge	101,264	-	-	-	-	-	-	-
Exchange rate hedge:	(202,137)	1,102,721	491,574	132,339	46,276	17,661	290,732	2,081,303
Cash flow hedge	(157,315)	1,093,296	286,667	79,628	17,661	17,661	80,671	1,575,584
Fair value hedge	(44,822)	9,425	204,907	52,711	28,615	-	210,061	505,719
Derivatives not designated for hedge accounting	4,151	16,843	-	-	-	-	-	16,843
Total	(87,952)	1,187,465	499,574	410,240	54,276	25,661	760,631	2,937,847

The contractual notional amount of the contracts entered into does not represent the risk assumed by the Group, as this amount only corresponds to the basis on which the derivative settlement calculations are made.

22.3 Fair value hierarchy

Financial instruments recognized at fair value in the consolidated statement of financial position are classified based on the hierarchies described in Note 3.h.

The following table presents financial assets and liabilities measured at fair value as of December 31, 2024 and 2023:

In thousands of U.S. dollars - ThUS\$

	12-31-2024	Fair Value Measured at End of Reporting Period Using:		
		Level 1	Level 2	Level 3
Financial Assets:				
Financial derivatives designated as cash flow hedge	134,144	-	134,144	-
Financial derivatives designated as fair value hedge	123,043	-	123,043	-
Financial derivatives not designated for hedge accounting	4,243	-	4,243	-
Financial assets at fair value through other comprehensive income	11,576	-	11,576	-
Financial assets at fair value through profit or loss	4,246,814	176,798	4,070,016	-
Total	4,519,820	176,798	4,343,022	-
Financial Liabilities:				
Financial derivatives designated as cash flow hedge	16,515	-	16,515	-
Financial derivatives designated as fair value hedge	18,544	-	18,544	-
Financial derivatives not designated for hedge accounting	9	-	9	-
Total	35,068	-	35,068	-

In thousands of U.S. dollars - ThUS\$

	12-31-2023	Fair Value Measured at End of Reporting Period Using:		
		Nivel 1	Nivel 2	Nivel 3
Financial Assets:				
Financial derivatives designated as cash flow hedge	65,587	-	65,587	-
Financial derivatives designated as fair value hedge	121,705	-	121,705	-
Financial derivatives not designated for hedge accounting	4,762	-	4,762	-
Financial assets at fair value through other comprehensive income	5,858	-	5,858	-
Financial assets at fair value through profit or loss	4,638,478	130,971	4,507,507	-
Total	4,836,390	130,971	4,705,419	-
Financial Liabilities:				
Financial derivatives designated as cash flow hedge	214,132	-	214,132	-
Financial derivatives designated as fair value hedge	65,263	-	65,263	-
Financial derivatives not designated for hedge accounting	611	-	611	-
Total	280,006	-	280,006	-

23. Current and non-current payables

The detail of Trade and Other Current Payables as of December 31, 2024 and 2023, is as follows:

In thousands of U.S. dollars - ThUS\$

	Current		Non-Current	
	12-31-2024	12-31-2023	12-31-2024	12-31-2023
Trade payables				
Energy suppliers	799,387	923,440	4,787	5,151
Fuel and gas suppliers	949	1,426	-	-
Payables for goods and services	1,399,080	1,266,680	33,392	29,402
Payables for assets acquisitions	78,751	94,138	-	-
Subtotal	2,278,167	2,285,684	38,179	34,553
Other payables				
Dividends payable to third parties	143,143	48,962	-	-
Payables to CAMMESA (1)	37,449	7,503	306,872	118,097
Penalties and complaints (2)	58,623	13,869	-	1,767
Research and development obligations	90,793	117,839	45,022	45,758
Taxes payables other than income tax	17,209	15,872	-	-
Accounts payables to employees	216,367	141,716	129	843
PIS/COFINS on VAT (payable to consumers) (3)	247,108	355,710	712,580	1,168,929
Regulatory Liabilities Brazilian Subsidiaries (4)	391,116	476,803	138,319	209,991
Agreement Enel Distribución Sao Paulo with Eletrobras (5)	-	13,645	-	-
Other payables	214,718	208,042	50,486	68,603
Subtotal	1,416,526	1,399,961	1,253,408	1,613,988
Total	3,694,693	3,685,645	1,291,587	1,648,541

Note 21.4 for the description of the liquidity risk management policy.

(1) As of December 31, 2024, our subsidiary Edesur includes ThUS\$328,697 of accounts payable for purchases of electricity from CAMMESA (ThUS\$125,600 as of December 31, 2023) and ThUS\$15,624 related to Benefit Subsidized Rate Debt CAMMESA. See Note 35.5 (ii).

(2) Correspond mainly to fines and complaints for the current and previous years, that our subsidiary Edesur S.A. has received from the regulating entity due to commercial service quality, quality of the technical product and public road safety. These fines have not been paid, since some are suspended by the Agreement Declaration signed in 2007 with the Argentine government. The value of these fines is updated in line with the changes in Distribution Added Value due to the tariff adjustments. As of December 31, 2024, ThUS\$47,008 (ThUS\$10,691 as of December 31, 2023) is included as a result of the application of ENRE Resolution No. 1/2016.

(3) See Note 8, discussing the recoverable PIS/COFINS Taxes.

(4) See Note 9 Sectorial assets Brazil.

(5) This corresponds to an agreement between Enel Distribución Sao Paulo and Eletrobrás ending a lawsuit between both parties dating from 1986, related to a fund contract entered into in that year. This agreement was paid over a five-year period ending in June 2024.

The detail of trade payables, both performing and past due as of December 31, 2024 and 2023, are presented in Appendix 4.

24. Provisions

a) The detail of provisions as of December 31, 2024 and 2023, is as follows:

In thousands of U.S. dollars - ThUS\$

	Current		Non-Current	
	12-31-2024	12-31-2023	12-31-2024	12-31-2023
Provisions for legal proceedings (*)	43,546	33,150	326,984	408,795
Tax Provision	5,244	9,461	69,956	142,941
Decommissioning or restoration (**)	2,289	3,670	10,598	17,401
Provision for environmental issues	38,480	42,759	139,172	41,845
Other provisions (***)	67,919	77,557	54,834	28,040
Total	157,478	166,597	601,544	639,022

(*) The main contingencies are disclosed in Note 35.3.

(**) As of December 31, 2024, decommissioning or restoration provisions are mainly from renewable energy generation subsidiaries in Brazil.

(***) Corresponds mainly to environmental obligations of the subsidiary Enel Colombia S.A., of which the following are noteworthy: Central Hidroeléctrica El Quimbo: Obligations arising from the environmental license and works for the project, for contracts associated with executed works and minor works necessary for the operation of the plant; Compensation plan Corporación Autónoma Regional de Cundinamarca (CAR): Compensation plan associated with the Bogotá river water concession, which must be drawn up in accordance with the alternatives defined by the Corporation; Parque Solar El Paso: which includes works and activities such as the Solar Plant, elevator substation, camp, administrative area, electrical connection line, variant road, hydraulic structures, and others.

The expected timing and amount of any cash outflows related to the above provisions is uncertain and depends on the final resolution of the related matters.

b) Movements in provisions as of December 31, 2024 and 2023, are as follows:

In thousands of U.S. dollars - ThUS\$

	Legal Proceedings	Taxes	Decommissioning or Restoration	Environmental Issues and Other Provisions	Total
Movements in Provisions					
Opening balance at 01-01-2024	441,945	152,402	21,071	190,201	805,619
Increase (decrease) in existing provisions	126,647	(37,597)	(5,433)	178,219	261,836
Provision used	(106,201)	(1,096)	(1,411)	(63,964)	(172,672)
Increase from adjustment to time value of money	63,073	(11,326)	1,389	41,966	95,102
Foreign currency translation differences	(98,271)	(25,437)	(2,729)	(44,680)	(171,117)
Transfer to P&L	(56,663)	(1,746)	-	(1,337)	(59,746)
Total Movements in Provisions	(71,415)	(77,202)	(8,184)	110,204	(46,597)
Ending balance at 12-31-2024	370,530	75,200	12,887	300,405	759,022

In thousands of U.S. dollars - ThUS\$

	Legal Proceedings	Taxes	Decommissioning or Restoration	Environmental Issues and Other Provisions	Total
Movements in Provisions					
Opening balance at 01-01-2023	501,619	168,454	108,778	41,092	819,943
Increase (decrease) in existing provisions	41,564	8,531	(70,745)	139,024	118,374
Provision used	(98,770)	(37,453)	(5,444)	(4,073)	(145,740)
Increase from adjustment to time value of money	62,096	5,795	7,515	3,384	78,790
Foreign currency translation differences	7,997	7,836	9,876	11,919	37,628
Transfer to P&L	(63,187)	(761)	3,098	309	(60,541)
Decreases to be classified as held for sale	(9,374)	-	(32,007)	(1,454)	(42,835)
Total Movements in Provisions	(59,674)	(16,052)	(87,707)	149,109	(14,324)
Ending balance at 12-31-2023	441,945	152,402	21,071	190,201	805,619

25. Post-employment benefit obligations

25.1 General information:

The Company and certain of its subsidiaries in Brazil, Colombia, Panama and Argentina granted different post-employment benefits to either all or certain active or retired employees. These benefits are calculated and recognized in the financial statements according to the criterion described in Note 3.m.1, and include primarily the following:

a) Defined benefit plans:

- **Complementary pension:** The beneficiary is entitled to receive a monthly amount that supplements the pension obtained from the respective social security system.
- **Health Plan:** Pursuant to collective bargaining agreements, the companies provide a health plan to their employees. This benefit is granted to employees in the Brazilian (Enel Distribución Rio S.A. and Enel Distribución Ceará S.A.) and Enel Colombia.

b) Other benefits:

- **Five-year benefit:** A benefit certain employees receive after 5 years and which begins to accrue from the second year onwards. This benefit is provided to Enel Colombia employees.
- **Employee severance indemnities:** The beneficiary receives a certain number of contractual salaries upon retirement. Such benefit is subject to a vesting minimum service requirement period of 5 years. This benefit is provided to Enel Américas' employees.
- **Unemployment:** A benefit paid regardless of whether the employee is fired or leaves voluntarily. This benefit is accrued on a daily basis and is paid at the time of contract termination (although the law allows for partial withdrawals for housing and education). This benefit is provided to Enel Colombia's employees.
- **Education and Energy Plans:** According to the collective bargaining Agreement, Enel Colombia grant education and electricity discount rates to their employees.

c) Defined contribution benefits:

The Group makes contributions to a retirement benefit plan where the beneficiary receives additional pension supplements upon his/her retirement, disability or death.

25.2 Details, changes and presentation in financial statements:

- a) The post-employment obligations associated with defined benefits plans and the related plan assets as of December 31, 2024 and 2023:

In thousands of U.S. dollars - ThUS\$

	12-31-2024	12-31-2023
Post-employment obligations	2,656,290	3,665,049
(-) Plan assets (*)	(1,920,053)	(2,108,471)
Total	736,237	1,556,578
Amount not recognized due to limit on Plan Assets Ceiling (**)	83,762	38,516
Minimum funding required (IFRIC 14) (***)	47,141	5,028
Total Post-Employment Obligations, Net (I)	867,140	1,600,122

(i) Post Employment Obligations, net

In thousands of U.S. dollars - ThUS\$

	12-31-2024	12-31-2023
Pension plans	804,867	1,511,102
Health plans	41,853	65,285
Other plans	20,420	23,735
Total Post-Employment Obligations, Net	867,140	1,600,122

(*) Plan assets to fund defined benefit plans only in our Brazilian subsidiaries (Enel Distribución Río S.A., Enel Distribución Ceará S.A. and Enel Distribución Sao Paulo S.A.).

(**) In Enel Distribución Ceará S.A. and Enel Distribución Río S.A., certain pension plans currently have an actuarial surplus amounting to ThUS\$65,594 and ThUS\$18,168 respectively as of December 31, 2024 (ThUS\$38,516 as of December 31, 2023 corresponding to Enel Distribución Ceará S.A.). which actuarial surplus was not recognized as an asset in accordance with IFRIC, because the Complementary Social Security (SPC) regulations - CGPC Resolution No. 26/2008 states that the surplus can only be used by the sponsor if the contingency reserve on the balance sheet of Faelce (an institution providing pension funds exclusively to employees and retired employees of Enel Distribución Ceará S.A.) is at the maximum percentage (25% of reserves). This ensures the financial stability of the plan based on the volatility of these obligations. If the surplus exceeds this limit, it may be used by the sponsor to reduce future contributions or be reimbursed to the sponsor.

(***) In Enel Distribución Río S.A. and Enel Distribución Sao Paulo S.A., in accordance with the provisions of IFRIC 14, as of December 31, 2024, ThUS\$9,764 and ThUS\$37,377, respectively (ThUS\$5,028 as of December 31, 2023 presented only by Enel Distribución Río) corresponding to the actuarial debt contracts that the company Rio signed with Brasiletros (pension fund institution that manages supplementary plans for employees and retirees) and Enel Distribución Sao Paulo signed with Vivest (entity responsible for the administration of sponsored benefit plans), in view of matching the deficits on certain pension plans, since the sponsor assumes responsibility for these plans, in accordance with current legislation.

- b) The following amounts were recognized in the consolidated statement of comprehensive income for the years ended December 31, 2024, 2023 and 2022:

In thousands of U.S. dollars - ThUS\$

	2024	2023	2022
Current service cost for defined benefits plan	2,410	3,807	5,612
Interest cost for defined benefits plan	327,755	337,759	323,648
Interest income from the plan assets	(207,688)	(201,519)	(191,050)
Past Service Costs	-	-	(8)
Interest cost on asset ceiling components	3,961	6,665	2,551
Total expenses recognized in Profit or Loss	126,438	146,712	140,763
(Gains) losses from remeasurement of defined benefit plans	(125,504)	194,239	16,747
Total expense recognized in Comprehensive Income	934	340,951	157,500

- c) The roll forward of net actuarial liabilities as of December 31, 2024 and 2023, are as follows:

In thousands of U.S. dollars - ThUS\$	
Opening balance at 01-01-2023	1,388,421
Net interest cost	142,905
Service cost	3,807
Benefits paid	(9,834)
Contributions paid	(241,871)
Actuarial (gains) losses from changes in financial assumptions	216,737
Actuarial (gains) losses from changes in experience adjustments	(61,505)
Return on plan assets, excluding interest	67,350
Changes in the asset limit	(29,935)
Minimum funding required (IFRIC 14)	1,592
Transfer to held for sale (see note 5)	(4,356)
Transfer of employees	3,451
Foreign currency translation differences	123,360
Ending balance at 12-31-2023	1,600,122
Net interest cost	124,028
Service cost	2,410
Benefits paid	(26,161)
Contributions paid	(434,863)
Actuarial (gains) losses from changes in financial assumptions	(484,311)
Actuarial (gains) losses from changes in experience adjustments	276,868
Return on plan assets, excluding interest	(24,917)
Changes in the asset limit	57,803
Minimum funding required (IFRIC 14)	49,053
Transfer of employees	(1,447)
Foreign currency translation differences	(271,445)
Ending balance as of 12-31-2024	867,140

- d) The balance and movements in post-employment defined benefit obligations as of December 31, 2024 and 2023, are as follows:

In thousands of U.S. dollars - ThUS\$	
Opening balance at 01-01-2023	3,219,935
Current service cost	3,807
Interest cost	337,759
Contributions from plan participants	86
Foreign currency translation	284,546
Contributions paid	(335,411)
Transfer to held for sale (see note 5)	(4,356)
Transfer of employees	3,451
Actuarial (gains) losses from changes in financial assumptions	216,737
Actuarial (gains) losses from changes in experience adjustments	(61,505)
Ending balance at 12-31-2023	3,665,049
Current service cost	2,410
Interest cost	327,755
Foreign currency translation	(736,981)
Contributions paid	(393,053)
Transfer of employees	(1,447)
Actuarial (gains) losses from changes in financial assumptions	(484,311)
Actuarial (gains) losses from changes in experience adjustments	276,868
Ending balance as of 12-31-2024	2,656,290

As of December 31, 2024, the total amount of the actuarial liability corresponds to 0.04% with defined benefit plans in the Chilean companies (0.03% as of December 31, 2023), 96.14% is from defined benefit plans in Brazilian companies (95.95% as of December 31, 2023), 3.23% with defined benefit plans in Colombian companies (3.75% as of December 31, 2023), in a 0.57% with defined benefit plans in Argentine companies (0.26% as of December 31, 2023), and the remaining 0.02% with defined benefit plans in Enel Panama companies (0.01% as of December 31, 2023).

Movements in the fair value of the benefit plan assets are as follows:

In thousands of U.S. dollars - ThUS\$	
Opening balance at 01-01-2023	(1,892,080)
Interest income	(201,519)
Return on plan assets, excluding interest	67,350
Foreign currency translation differences	(165,842)
Employer contributions	(241,871)
Benefit paid	(86)
Contributions paid	325,577
Ending balance at 12-31-2023	(2,108,471)
Interest income	(207,688)
Return on plan assets, excluding interest	(24,917)
Foreign currency translation differences	488,994
Employer contributions	(434,863)
Contributions paid	366,892
Ending balance as of 12-31-2024	(1,920,053)

e) The main categories of benefit plan assets are as follows:

In thousands of U.S. dollars - ThUS\$				
	12-31-2024		12-31-2023	
Equity instruments (variable income)	100,267	5.22%	108,075	5.12%
Fixed-income assets	1,690,210	88.03%	1,853,949	87.93%
Real estate investments	51,225	2.67%	61,349	2.91%
Other	78,351	4.08%	85,098	4.04%
Total	1,920,053	100%	2,108,471	100%

The plans for retirement benefits and pension funds held by our Brazilian subsidiaries, Enel Distribución Rio S.A., Enel Distribución Ceará, S.A. and Enel Distribución Sao Paulo, S.A. maintain investments as determined by the resolutions of the National Monetary Council, ranked in fixed income, equities and real estate. Fixed income investments are predominantly invested in federal securities. Regarding equities, i) Faelce, an institution providing pension funds exclusively to employees and retired employees of Enel Distribución Ceará, S.A. holds common shares of Enel Distribución Ceará, S.A. and ii) Brasileiros, a similar institution for employees of Enel Distribución Rio, S.A., iii) Vivest, the private pension entity responsible for the administration of the benefit plans sponsored by Enel Distribución Sao Paulo hold shares in investment funds with a portfolio traded on Bovespa (the São Paulo Stock Exchange). Finally, with regard to real estate, the foundations Faelce and Brasileiros have properties that are currently leased to Enel Distribución Rio, S.A. and Enel Distribución Ceará, S.A.

The following table sets forth the assets affected by the plans and invested in shares, leases and real estate owned by the Group.

In thousands of U.S. dollars - ThUS\$		
	12-31-2024	12-31-2023
Real Estate	20,989	23,344
Total	20,989	23,344

f) Reconciliation of asset ceiling:

In thousands of U.S. dollars - ThUS\$	
Opening balance at 01-01-2023	57,740
Interest on assets not recognized	6,354
Other changes in assets not recognized due to asset limit	(29,935)
Foreign currency translation differences	4,357
Ending balance at 12-31-2023	38,516
Interest on assets not recognized	3,504
Other changes in assets not recognized due to asset limit	57,803
Foreign currency translation differences	(16,061)
Ending balance as of 12-31-2024	83,762

25.3 Other disclosures:

- **Actuarial assumptions:**

As of December 31, 2024 and 2023, the following assumptions were used in the actuarial calculation of defined benefit plans:

	Chile		Brazil		Colombia		Argentina	
	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023
Discount rates used	5.10%	5.31%	12.15% - 12.98%	9.93% - 10.09%	8.21% - 12.39%	7.30%	40.20%	179.96%
Expected rate of salary increases	3.80%	3.80%	5.02% - 5.55	5.02% - 5.55%	9.50%	8.66%	33.10%	166.63%
Mortality tables	CB-H-2020 and RV-M-2020	CB-H-2014 and RV-M-2014	AT2000	AT2000	RV 2008	RV 2008	CB-H-2014 and RV-M-2014	CB-H-2014 and RV-M-2014
Turnover rate	8.74%	7.13%	12.63%	12.63%	0.26%	0.26%	1.33%	1.33%

- **Sensitivity:**

As of December 31, 2024, the sensitivity of the value of the actuarial liability for post-employment benefits to variations of 100 basis points in the discount rate assumes a decrease of ThUS\$25,457 in the event of an increase in the rate and an increase of ThUS\$28,348 in the event of a rate drop.

- **Defined contribution:**

Contributions made to defined contribution plans are recorded directly under "personnel expenses" in the consolidated income statement. The amounts recorded for this concept as of December 31, 2024, 2023 and 2022 were ThUS\$6,040, ThUS\$7,751 and ThUS\$9,406, respectively.

- **Future disbursements:**

According to the available estimate, the disbursements foreseen (net of assets) to cover the defined benefits plans for next year amount to ThUS\$227,878.

- **Length of commitments:**

The Group's obligations have a weighted average length of 11.83 years, and the outflows of benefits for the next 10 years and more is expected to be as follows:

Years	ThUS\$
1	274,877
2	244,494
3	240,627
4	236,955
5	232,831
6 to 10	237,201

- **Multi-employer plans of Enel Distribución Sao Paulo:**

Vivest is the entity in charge of the benefit plans sponsored by Enel Distribución Sao Paulo, S.A. Through negotiations with representative trade unions, the Company reformulated the plan in 1997, considering as its main characteristic a mixed model made up by 70% of the actual wage contributed as defined benefit and 30% of the actual wage contributed as established contribution. The purpose of this reformulation was to consider the actuarial technical deficit and to reduce the risk of future deficits.

On May 2, 2019, the plan to allow new participants to enter was closed, which is in force as of June 1, 2019. Participants who had already been admitted continue under the previous conditions. On the other hand, the regulatory entity PREVIC approved the opening of the new contribution plan for the incorporation of new employees (Plan CD I).

In the first half of 2024, the Company decided to amortize part of the outstanding balance of its pension fund (PSAP), and made an extraordinary payment of R\$ 1,453,000 (ThUS\$277,166). The monthly installment payments made in the first half of 2024 were not impacted by this extraordinary amortization and occurred on the due date. It is important to note that the aforementioned extraordinary amortization did not generate changes in the actuarial assumptions used to issue the actuarial report for December 31, 2024.

26. Equity

26.1 Equity attributable to the shareholders of Enel Américas.

26.1.1 Subscribed and paid capital and number of shares

As of December 31, 2024 and 2023, the Company's share capital amounts to ThUS\$15,799,227 represented by 107,279,889,530 authorized, subscribed and paid shares. All shares issued by the Company are subscribed and paid and they are listed for trade on the Bolsa Santiago de Chile and the Bolsa Electrónica de Chile.

Treasury shares in portfolio

Treasury shares as of December 31, 2022 amounted to ThUS\$272, represented by 1,809,031 shares, which were acquired as a result of the merger process with EGP Américas de ThUS\$272. During the first quarter of 2023, as the treasury shares were not transferred, the capital of Enel Américas was fully reduced, therefore, reducing the statutory capital by ThUS\$272.

26.1.2 Dividends

The following table sets forth the dividends paid in the last three years:

N° Dividend	Type of Dividend	Agreement Date	Payment Date	Total Amount ThUS\$	Dollar per Share	Charged to the Year
104	Provisional	11-25-2021	01-28-2022	93,319	0.00087	2021
105	Definitive	04-26-2022	05-31-2022	128,939	0.00120	2021
106	Provisional	11-29-2023	01-26-2024	117,411	0.00109	2023
107	Definitive	04-30-2024	05-30-2024	141,870	0.00132	2023
108	Provisional	11-21-2024	01-31-2025	369,833	0.00345	2024

26.2 Foreign currency translation reserves

The following table sets forth foreign currency translation differences attributable to the shareholders of the Company for the years ended December 31, 2024, 2023 and 2022:

In thousands of U.S. dollars - ThUS\$			
	2024	2023	2022
Empresa Distribuidora Sur S.A.	(1,115,926)	(1,033,934)	(693,327)
Enel Brasil S.A.	(4,357,869)	(1,868,029)	(2,443,231)
Enel Argentina S.A.	(792,108)	(735,641)	(502,765)
Hidroinvest S.A.	(140,168)	(122,274)	(88,367)
Enel Colombia S.A. E.S.P.	(355,232)	(123,991)	(502,408)
Enel Generación El Chocón S.A.	(491,132)	(497,186)	(450,984)
Enel Perú S.A.	5,315	(128,261)	(157,852)
Enel Panamá CAM S.R.L. (formerly Enel Green Power Panamá S.R.L.)	892	(20,770)	14,090
Enel Costa Rica CAM S.A. (formerly Enel Green Power Costa Rica S.A.)	2,566	(6,911)	8,881
Enel Guatemala S.A. (formerly Enel Green Power Guatemala S.A.)	2,264	(15,083)	14,092
Other	(10,392)	(9,811)	(2,550)
Total	(7,251,790)	(4,561,891)	(4,804,421)

For more information See Note 2.9.

26.3 Capital Management

The Company's objective is to maintain an adequate level of capitalization in order to be able to secure its access to the financial markets, so as to fulfill its medium- and long-term goals while maximizing the return to its shareholders and maintaining a robust financial position.

26.4 Restrictions on subsidiaries transferring funds to the parent (equity note)

The company has certain subsidiaries that must comply with certain financial ratios or covenants, which require a minimum level of equity or contain other characteristics that restrict the transfer of assets to the Parent Company. As of December 31, 2024, the company's participation in the net restricted assets of its subsidiary Enel Brasil amounts to ThUS\$92,270.

26.5 Other reserves

Other reserves for the years ended December 31, 2024, 2023 and 2022, are as follows:

In thousands of U.S. dollars - ThUS\$			
	01-01-2024	Changes in 2024	12-31-2024
Foreign currency translation difference (a)	(4,561,891)	(2,689,899)	(7,251,790)
Cash flow hedges (b)	(84,801)	79,949	(4,852)
Financial assets at fair value through other comprehensive income	(7,471)	4,583	(2,888)
Non-current assets or disposal groups held for sale (c)	296,410	(299,652)	(3,242)
Other miscellaneous reserves (d)	(3,137,066)	646,174	(2,490,892)
Total	(7,494,819)	(2,258,845)	(9,753,664)
In thousands of U.S. dollars - ThUS\$			
	01-01-2023	Changes in 2023	12-31-2023
Foreign currency translation difference (a)	(4,804,421)	242,530	(4,561,891)
Cash flow hedges (b)	(65,030)	(19,771)	(84,801)
Financial assets at fair value through other comprehensive income	(1,366)	(6,105)	(7,471)
Non-current assets or disposal groups held for sale (c)	(183,875)	480,285	296,410
Other miscellaneous reserves (d)	(3,502,702)	365,636	(3,137,066)
Total	(8,557,394)	1,062,575	(7,494,819)
In thousands of U.S. dollars - ThUS\$			
	01-01-2022	Changes in 2022	12-31-2024
Foreign currency translation difference (a)	(5,261,672)	457,251	(4,804,421)
Cash flow hedges (b)	12,108	(77,138)	(65,030)
Financial assets at fair value through other comprehensive income	(697)	(669)	(1,366)
Non-current assets or disposal groups held for sale (c)	59,796	(243,671)	(183,875)
Other miscellaneous reserves (d)	(3,544,796)	42,094	(3,502,702)
Total	(8,735,261)	177,867	(8,557,394)

- a) **Reserves for foreign currency translation differences:** These reserves arise primarily from exchange differences relating to:
- Translation of the financial statements of our subsidiaries with functional currencies other than the U.S. dollar (See Note 2.9); and
 - Translation of goodwill arising from the acquisition of companies with functional currencies other than the U.S. dollar (See Note 3.c).
- b) **Cash flow hedge reserves:** These reserves represent the cumulative effective portion of gains and losses on cash flow hedges (See Note 3.g.5).
- c) **Reserves of non-current assets or disposal groups held for sale:** Correspond to translation differences reserves and cash flow hedging reserves of companies classified as held for sale (See Note 5).

d) Other miscellaneous reserves.

The main items and their effects are the following:

In thousands of U.S. dollars - ThUS\$

	2024	2023	2022
Reserve for capital increase in 2013 (1)	(1,345,368)	(1,345,368)	(1,345,368)
Company restructuring reserve (Division) (2)	716,712	716,712	716,712
Reserve for subsidiaries transactions (3)	(456,349)	(456,349)	(456,349)
Reserve for transition to IFRS (4)	(1,490,605)	(1,490,605)	(1,490,605)
Reserve for merger of Endesa Américas and Chilectra Américas with Enel Américas (5)	(730,748)	(730,748)	(730,748)
Reserve for Tender Offer of Endesa Américas and withdrawal rights (6)	(57,101)	(57,101)	(57,101)
Argentine hyperinflation (7)	2,728,399	2,082,225	1,690,402
Reserve for capital increase in 2021 (8)	(13,944)	(13,944)	(13,944)
Reserve for merger of EGP Américas with Enel Américas (9)	(1,259,422)	(1,259,422)	(1,259,422)
Reserve for merger of Enel Colombia (10)	(502,910)	(502,910)	(502,910)
Other miscellaneous reserves (11)	(79,556)	(79,556)	(53,369)
Total	(2,490,892)	(3,137,066)	(3,502,702)

- 1) Reserve originated from the capital increase that the Company made during the first quarter of 2013.
- 2) Reserve for corporate reorganization (Spin-Offs of companies) completed on March 1, 2016. Corresponds to the effects from the reorganization of Enersis Américas and the separation of the Chilean business into a new entity, Enel Chile S.A.
- 3) Reserve from transactions with our subsidiaries. It corresponds to the effect of purchases of equity interests in subsidiaries that were accounted for as transactions between entities under common control.
- 4) Reserve for transition to IFRS. In accordance with Official Bulletin No. 456 from the SVS (Superintendencia de Valores y Seguros de Chile), included in this line item is the price-level restatement of paid-in capital from the date of transition to IFRS, January 1, 2004 to December 31, 2008.
- 5) Reserve for the Merger of Endesa Américas and Chilectra Américas with and into the Company, completed on December 1, 2016. This represents the recognition of the difference between the capital increase in the Company and the carrying amount of the non-controlling interests that became part of the equity attributable to the owners of Enel Américas after completion of the Merger. The difference between the fair market value of the consideration received or paid and the amount by which the non-controlling interests is adjusted is being recognized in equity attributable to the owners of Enel Américas.
- 6) Reserve for Tender Offer of Endesa Américas and withdrawal rights. This represents the recognition of the difference between the carrying amount and the price paid for the non-controlling interests acquired in the Tender Offer on Endesa Américas, which resulted in a charge to other reserves for ThUS\$56,578. It also, includes ThUS\$523 related to the recognition of the difference between the carrying amount and the price paid for the shares of those shareholders who exercised their withdrawal rights.
- 7) Corresponds to the effect that our subsidiaries in Argentina have recognized through the application of IAS 29 on equity accounts.
- 8) Reserve for capital increase in 2021: During 2021, the Company recognized a debit in the item "Shared capital and paid-in capital" of Equity of ThUS\$13,944, from share issuance and placement expenses. This debit was calculated according to the accounting criteria described in Note 3.t).
- 9) Reserve for the Merger of EGP Américas with Enel Américas: During 2021, the Company recognized a debit in "Other miscellaneous reserves" (in Consolidated Equity) of ThUS\$1,259,422 as a result of the merger of EGP Américas with Enel Américas. This referred to business combinations under common control.
- 10) Enel Colombia merger reserve: during the year 2022, the Company recognized a credit of ThUS\$502,910 from the merger by absorption of our subsidiaries Emgesa S.A.S. ESP, Codensa S.A.S. ESP, Enel Green Power Colombia S.A.S. ESP and ESSA2 SpA. This effect was determined in accordance with the accounting criteria described in note 2.7.5, related to business combinations under common control. The new name of the merged companies is Enel Colombia S.A. ENG.
- 11) Other miscellaneous reserves from transactions made in prior years.

26.6 Non-controlling Interests.

The detail of non-controlling interests as of December 31, 2024, 2023 and 2022, is as follows:

In thousands of U.S. dollars - ThUS\$

Companies	%	Non-controlling Interests				
		Equity		Profit (Loss)		
		12-31-2024	12-31-2024	12-31-2023	2024	2023
Enel Distribución Ceará S.A.	25.95%		225,854	234,849	22,377	16,360
Codensa S.A. E.S.P. (see note 2.4.1)	0.00%		-	-	-	-
Enel Colombia S.A. E.S.P. (see note 2.4.1)	42.66%		1,405,785	1,492,632	228,743	184,574
Enel Distribución Perú S.A. (see note 5.1)	16.85%		-	157,926	12,363	25,652
Enel Generación Perú S.A. (see note 5.1)	13.05%		-	120,002	1,628	22,923
Chinango S.A.C. (see note 5.1)	30.44%		-	20,774	6,145	7,614
Empresa Distribuidora Sur S.A.	27.91%		357,524	218,816	(16,684)	32,803
Enel Generación Costanera S.A. (see note 5.5)	0.00%		-	-	-	-
Enel Generación El Chocón S.A.	34.31%		32,796	33,111	(13,849)	7,692
Inversora Dock Sud S.A. (see note 5.5)	42.86%		-	-	-	(2,707)
Central Dock Sud S.A. (see note 5.5)	29.76%		-	-	-	(2,443)
Enel Generación Piura S.A. (see note 5.1)	3.50%		2,845	2,641	828	1,352
Enel Fortuna S.A.	49.95%		230,279	213,748	26,986	11,426
Tecnoguat, S.A.	25.00%		4,675	4,862	37	162
Other			17,081	16,797	3,777	2,841
Total			2,276,839	2,516,158	272,351	308,249

27. Revenue and other operating income

The detail of revenue presented in the statement of comprehensive income for the years ended December 31, 2024, 2023 and 2022, is as follows:

In thousands of U.S. dollars - ThUS\$			
Revenues	2024	2023	2022
Energy sales	10,535,065	9,843,139	10,071,529
Generation	3,178,017	2,934,395	2,487,688
Regulated customers	1,165,540	1,157,774	855,713
Unregulated customers	1,476,227	1,339,098	1,306,040
Spot market sales	536,250	437,523	325,935
Distribution	7,357,048	6,908,744	7,583,841
Residential	4,087,363	3,670,351	4,239,007
Business	1,881,063	1,809,955	1,956,156
Industrial	668,022	620,104	683,191
Other customers	720,600	808,334	705,487
Other sales	21,874	22,043	37,510
Gas sales	18,952	17,957	20,933
Sales of goods and services	2,922	4,086	16,577
Revenue from other services	2,058,973	1,903,248	1,931,072
Tolls and transmission	1,737,391	1,574,001	1,638,245
Metering equipment leases	-	-	100
Services and Business Advisories provided (Public lighting, connections and electrical advisories)	206,264	214,904	184,147
Other services	115,318	114,343	108,580
Total Revenues	12,615,912	11,768,430	12,040,111
In thousands of U.S. dollars - ThUS\$			
Other income	2024	2023	2022
Revenue from construction contracts	916,586	776,810	1,544,147
Updating of financial assets related to electricity distribution concessions in Brazil	197,161	200,992	156,802
Agreement for the Special Regime for the Regularization of Obligations (1)	-	-	220,083
Income from Regulatory agreement (2)	-	-	9,800
Other income	174,163	141,807	216,260
Total Other Income	1,287,910	1,119,609	2,147,092

- (1) See Note 35.5 (ii) Agreement for the Special Regime for Regularization of Obligations.
- (2) See Note 35.5 (ii) Framework Agreement.

28. Raw materials and consumables used

The detail of raw materials and consumables used presented in profit or loss for the years ended December 31, 2024, 2023 and 2022, is as follows:

In thousands of U.S. dollars - ThUS\$			
	2024	2023	2022
Energy purchases	(5,904,117)	(5,184,212)	(5,268,218)
Fuel consumption	(65,759)	(73,892)	(70,459)
Gas	(14,223)	(16,028)	(53,027)
Oil	(2,859)	(22,673)	(11,270)
Coal	(48,677)	(35,191)	(6,162)
Transportation costs	(1,245,299)	(1,190,481)	(1,131,276)
Costs from construction contracts	(914,460)	(775,147)	(1,513,002)
Other variable supplies and services	(417,545)	(447,979)	(386,783)
Total Raw Materials and Consumables Used	(8,547,180)	(7,671,711)	(8,369,738)

29. Employee benefits expense

The detail of employee expenses for the years ended December 31, 2024, 2023 and 2022, are as follows:

In thousands of U.S. dollars - ThUS\$			
	2024	2023	2022
Wages and salaries	(408,561)	(388,461)	(429,224)
Post-employment benefit expense	(8,450)	(11,558)	(15,010)
Social security and other contributions	(256,372)	(237,710)	(276,789)
Other employee expenses	(16,688)	(1,486)	(6,774)
Total Employee Benefits Expenses	(690,071)	(639,215)	(727,797)

30. Depreciation, amortization and impairment losses of property, plant and equipment and financial assets under-IFRS 9

a) The detail of depreciation and amortization for the years ended December 31, 2024, 2023 and 2022, is as follows:

In thousands of U.S. dollars - ThUS\$			
	2024	2023	2022
Depreciation	(574,536)	(451,204)	(524,687)
Amortization	(556,063)	(497,957)	(458,046)
Total	(1,130,599)	(949,161)	(982,733)

b) The detail of the items related to impairment for the years ended December 31, 2024, 2023 and 2022, is as follows:

In thousands of U.S. dollars - ThUS\$												
Information on Impairment Losses by Reportable Segment	Generation				Distribution			Other			Total	
	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022
Reversal (Losses) due to impairment of Intangibles (See note 14)	(42,281)	-	-	-	-	-	-	-	(1,371)	(42,281)	-	(1,371)
Reversal (Losses) due to goodwill impairment (See note 15)	-	-	-	-	-	-	-	(5,891)	(17,801)	-	(5,891)	(17,801)
Assets and groups held for sale (See notes 5 and 32)	(49,274)	-	(391,776)	-	-	(781,782)	-	-	-	(49,274)	-	(1,173,558)
Property, plants and equipment (See note 16)	(10,348)	(149,731)	(66,686)	-	-	-	(12,810)	-	(1,223)	(23,158)	(149,731)	(67,909)
Total Reversal of Impairment losses (Impairment losses) recognized in income for the period	(101,903)	(149,731)	(458,462)	-	-	(781,782)	(12,810)	(5,891)	(20,395)	(114,713)	(155,622)	(1,260,639)
Trade accounts receivable and other accounts receivable (See note 9)	(11,780)	205	(2,645)	(237,842)	(256,072)	(235,865)	(39,102)	(646)	(2,756)	(288,724)	(256,513)	(241,266)
Other assets	-	-	-	-	-	(32,106)	-	-	-	-	-	(32,106)
Assets and groups held for sale (See note 5.4)	-	-	-	-	-	-	-	-	(12,929)	-	-	(12,929)
Impairment gains and reversal of impairment losses (impairment losses) determined in accordance with IFRS 9	(11,780)	205	(2,645)	(237,842)	(256,072)	(267,971)	(39,102)	(646)	(15,685)	(288,724)	(256,513)	(286,301)
Total reversal (losses) due to Impairment	(113,683)	(149,526)	(461,107)	(237,842)	(256,072)	(1,049,753)	(51,912)	(6,537)	(36,080)	(403,437)	(412,135)	(1,546,940)

31. Other expense, by nature

Other miscellaneous operating expenses for the years ended December 31, 2024, 2023 and 2022, are as follows:

In thousands of U.S. dollars - ThUS\$			
	2024	2023	2022
Professional, outsourced and other services	(502,878)	(496,205)	(660,904)
Other supplies and services	(194,305)	(153,827)	(167,154)
Repairs and maintenance	(185,452)	(148,526)	(119,769)
Administrative expenses	(105,612)	(104,349)	(93,912)
Insurance premiums	(41,636)	(30,812)	(41,434)
Taxes and charges	(35,394)	(33,080)	(32,449)
Public relations and advertising	(19,975)	(17,744)	(14,022)
Travel expenses	(7,279)	(8,077)	(9,072)
Indemnities and fines	(679)	(1,137)	(975)
Leases and rental costs	(5,588)	(625)	(3,454)
Environmental expenses	(499)	(399)	(204)
Total	(1,099,297)	(994,781)	(1,143,349)

Research expenses are recognized directly in income for the year. The amount of these expenses for the years ended December 31, 2024, 2023 and 2022, amounted to ThUS\$52, ThUS\$124 and ThUS\$185, respectively.

32. Other gains (losses)

Other gains (losses) for the years ended December 31, 2024, 2023 and 2022, are as follows:

In thousands of U.S. dollars - ThUS\$			
	2024	2023	2022
Disposals and write-offs of property, plant and equipment	4,764	(877)	12,793
Loss on the sale of investment in Enel Costanera (1)	-	(87,409)	-
Loss on the sale of investment in Dock Sud (1)	-	(193,340)	-
Profit on the sale of investment in Compañías ZE (2)	-	2,359	-
Compensation for CIEN concession assets (3)	-	106,975	-
Profit on the sale of investment in Transmisora de Energía Renovable S.A. (4)	-	3,169	-
Profit on the sale of investment in Sociedad Portuaria Central Cartagena S.A. (5)	-	50	-
Loss on investment Enel Generación Fortaleza S.A. (6)	-	-	(130,727)
Loss on investment Enel Distribución Goiás (7)	-	(25,814)	(219,417)
Other	360	97	(85)
Total Other profits (losses)	5,124	(194,790)	(337,436)

(1) See Note 5.5

(2) See Note 5.4

(3) See Note 5.6

(4) See Note 5.3

(5) See Note 5.7

(6) See Note 5.8

(7) See Note 5.9

33. Financial results

Finance income and costs for the years ended December 31, 2024, 2023 and 2022, are as follows:

In thousands of U.S. dollars - ThUS\$			
Finance Income	2024	2023	2022
Cash and cash equivalents	174,803	187,797	149,233
Financial income on plan assets (Brazil)	3	3	350
Interest collected to customers on energy bills and invoices	50,730	77,888	75,043
Other financial income (1)	226,080	209,787	274,292
Total financial income	451,616	475,475	498,918
In thousands of U.S. dollars - ThUS\$			
Finance Costs	2024	2023	2022
Bank loans	(303,192)	(247,057)	(142,832)
Bonds payable	(216,192)	(299,509)	(288,272)
Lease obligations	(28,625)	(23,883)	(21,250)
Valuation of financial derivatives	(82,298)	(233,852)	(209,644)
Financial update of provisions (2)	(95,102)	(78,790)	(86,276)
Capitalized finance expenses	37,223	56,133	49,345
Post-employment benefit obligations (3)	(124,032)	(142,872)	(136,391)
Formalization of debt and other associated expenses	(3,983)	(4,026)	(8,421)
Financial expenses - related parties (4)	(83,921)	(117,636)	(141,729)
Other financial costs (5)	(687,721)	(543,767)	(520,915)
Gains (losses) from indexed assets and liabilities (*)	331,125	333,192	336,796
Foreign currency exchange differences (**)	(87,125)	84,993	23,714
Total financial costs	(1,343,843)	(1,217,074)	(1,145,875)
Total financial results	(892,227)	(741,599)	(646,957)

- (1) For the year ended December 31, 2024 includes financial income from regulatory assets of Brazilian subsidiaries amounting to ThUS\$35,033 (ThUS\$32,348 and ThUS\$192,189 as of December 31, 2023 and 2022, respectively), financial revenue from loan to Enel Distribución Goiás amounting to ThUS\$0 (ThUS\$34,368 and ThUS\$0 as of December 31, 2023 and 2022, respectively) (See Note 5.9), financial income from accounts receivable from Central Vuelta de Obligado Térmica (VOSA) of Argentine generation subsidiary for ThUS\$8,096 (ThUS\$9,134 and ThUS\$10,896 as of December 31, 2023 and 2022, respectively), results from derivative instruments for ThUS\$79,866 (ThUS\$61,220 and ThUS\$0 as of December 31, 2023 and 2022, respectively), price-level update for holding deposits in legal proceedings for ThUS\$12,722 (ThUS\$14,694 and ThUS\$14,382 as of December 31, 2023 and 2022, respectively), price-level update on taxes (Brazil) ThUS\$42,502 (ThUS\$17,267 and ThUS\$7,662 as of December 31, 2023 and 2022, respectively) and other income for ThUS\$47,861 (ThUS\$40,756 and ThUS\$49,163 as of December 31, 2023 and 2022, respectively).
- (2) For the year ended December 31, 2024, the Company included ThUS\$44,439 (ThUS\$25,884 and ThUS\$10,914 as of December 31, 2023 and 2022, respectively) from our subsidiary Edesur, related to the finance cost generated by the update of the penalty for service quality due to the application of ENRE Resolution No. 1/2016 (See Note 23). Additionally, our Brazilian subsidiaries have recognized ThUS\$41,996 (ThUS\$43,672 and ThUS\$73,260 as of December 31, 2023 and 2022, respectively), for accounting update of legal claims.
- (3) See Note 25.2.c).
- (4) For the year ended December 31, 2024, this item included mainly interest on the debt with Enel Finance International NV of ThUS\$68,545 (ThUS\$92,219 and ThUS\$115,769 as of December 31, 2023 and 2022, respectively) and finance costs related to guarantees granted by Enel SpA of ThUS\$15,376 (ThUS\$25,417 and ThUS\$25,960 as of December 31, 2023 and 2022, respectively) (see note 10.1.c).

- (5) For the year ended December 31, 2024, this item included interest from CAMMESA's debt of ThUS\$331,774 (ThUS\$151,414 and ThUS\$252,257 as of December 31, 2023 and 2022, respectively), financial costs of regulatory assets of Brazilian subsidiaries of ThUS\$77,075 (ThUS\$64,730 and ThUS\$79,501 as of December 31, 2023 and 2022, respectively), banking costs of ThUS\$41,620 (ThUS\$39,018 and ThUS\$34,350 as of December 31, 2023 and 2022, respectively), finance costs incurred from penalties and interest of ThUS\$42,402 (ThUS\$56,216 and ThUS\$42,230 as of December 31, 2023 and 2022, respectively), price-level adjustments of taxes (Brazil) ThUS\$42,718 (ThUS\$14,429 and ThUS\$4,095 as of December 31, 2023 and 2022, respectively), loss in financial assets due to application of IFRIC 12 in Chucás for ThUS\$0 (ThUS\$61,958 and ThUS\$0 as of December 31, 2023 and 2022, respectively) and Others of ThUS\$152,132 (ThUS\$156,002 and ThUS\$108,482 as of December 31, 2023 and 2022, respectively).

(*) The origins of the effects on financial results by adjustment units and exchange differences are detailed as follows:

In thousands of U.S. dollars - ThUS\$			
Gains (losses) from Indexed Assets and Liabilities (*)	2024	2023	2022
Inventories	25,492	14,440	23,641
Other non-current financial assets	4,592	10,010	14,422
Investments accounted for using the equity method	414	498	676
Intangible assets other than goodwill	70,429	46,576	48,250
Goodwill	-	2,044	8,066
Property, plant and equipment	1,349,260	973,313	1,192,416
Deferred tax assets	198,807	100,452	83,965
Deferred tax liabilities	(542,122)	(365,072)	(323,861)
Total Equity	(883,591)	(553,378)	(793,867)
Revenues	(227,423)	(306,068)	(273,794)
Raw materials and consumables used	249,823	367,579	319,889
Financial results	56,516	51,806	41,208
Other Expenses	(4,790)	(8,622)	(5,660)
Income tax expense	33,718	(386)	1,445
Hyperinflation Result (1)	331,125	333,192	336,796
Total Result by Readjustment Units	331,125	333,192	336,796
In thousands of U.S. dollars - ThUS\$			
Foreign Currency Exchange Differences (**)	2024	2023	2022
Cash and cash equivalents	(20,627)	11,509	(2,332)
Other financial assets	60,620	109,383	149,314
Other non-financial assets	71,110	140,288	42,709
Trade accounts receivable and other accounts receivable	(85,077)	29,722	62,535
Other financial liabilities (financial debt and derivative instruments)	(42,220)	(220,037)	(113,511)
Trade and other payables	(57,934)	57,671	(69,164)
Other non-financial liabilities	(12,997)	(43,543)	(45,837)
Total	(87,125)	84,993	23,714

- 1) Corresponds to the financial effect derived from the application of IAS 29 "Financial Reporting in Hyperinflationary Economies". (See Note 2.9).

34. Information by segment

34.1 Basis of segmentation

The Group's activities operate under a matrix management structure with dual and cross management responsibilities (based on business and geographical areas of responsibility), and its subsidiaries are engaged in either the Generation and Transmission Business or the Distribution Business.

The Group adopted a "bottom-up" approach to determine its reportable segments. The Generation and Transmission and the Distribution reportable segments have been defined based on IFRS 8.9 and on the criteria described in IFRS 8.12, taking into account the aggregation of the operating segments having similar economic drivers that are common in all countries.

Generation and Transmission Business: The Generation and Transmission Reportable Segment is comprised of a group of electricity companies that own electricity generating plants, whose energy is transmitted and distributed to end customers.

The following five operating segments have been aggregated into one combined set of information for the Generation and Transmission Reportable Segment:

- Generation and Transmission Business in Argentina
- Generation and Transmission Business in Brazil
- Generation and Transmission Business in Colombia
- Generation and Transmission Business in Peru
- Generation and Transmission Business in Central America

The Generation and Transmission Business is conducted: in Argentina through our subsidiary Enel Generación El Chocón; in Brazil through our subsidiaries, EGP Cachoeira Dourada, Enel CIEN (See Note 5.6), Enel Green Power Proyectos I (Volta Grande), Enel Trading Brasil S.A. and the EGP Group of companies; in Colombia through our subsidiary Enel Colombia S.A. E.S.P.; in Peru by our subsidiary Enel Generación Piura and in Central America by our subsidiaries Enel Costa Rica CAM S.A., Enel Guatemala S.A. and Enel Panamá CAM S.R.L.

On February 17, 2023 and April 14, 2023, the Group disposed of its interest in Enel Generación Costanera S.A. and Central Dock Sud, respectively, companies that were part of the Generation and Transmission segment in Argentina until that date. Following the accounting criteria described in note 3.k), the sale of these companies did not qualify as a discontinued operation and therefore their results, up to the date of their sale, line by line, are part of the consolidated results of Enel Américas and consequently are included in the results of the Generation and Transmission segment detailed below. See Notes 5.5 and 39.

On October 19, 2023, the Group transferred 100% of its interest in Transmisora de Energía Renovable S.A. (a company that was part of Enel Guatemala S.A.), which was part of the Generation and Transmission segment in Central America until that date. Following the accounting criteria described in Note 3. k), the sale of these companies did not qualify as a discontinued operation and so their results, up to the date of their sale, line by line, are part of the consolidated results of Enel Américas and, consequently, they are included in the income of the Generation and Transmission segment detailed below. See Notes 5.3, and 39.

On May 9, 2024, the Group transferred its interest in Enel Generación Perú and Chinango, which were part of the Generation and Transmission segment in Peru until that date. Following the accounting criteria described in note 3.k), the sale of these companies qualified as discontinued operations, and therefore their income is not included in the consolidated results of Enel Américas and consequently is not included in the income of the Generation and Transmission segment detailed below. See Notes 5.1 and 39.

Distribution Business: The Distribution Reportable Segment is comprised of a group of electricity companies operating under a public utility concession, with service obligations and regulated tariffs for supplying regulated customers in three different countries.

The following three operating segments have been aggregated into one combined set of information for the Distribution Reportable Segment:

- Distribution Business in Argentina
- Distribution Business in Brazil
- Distribution Business in Colombia

The Distribution Business is conducted: in Argentina through Edesur; in Brazil through Enel Distribución Río S.A., Enel Distribución Ceará S.A. and Enel Distribución Sao Paulo (formerly Eletropaulo); in Colombia through Enel Colombia S.A. E.S.P.

On June 12, 2024, the Group transferred its interest in Enel Distribución Perú S.A. Following the accounting criteria described in note 3.k), the sale of this company qualified as discontinued operations, and accordingly its profit or loss is not included in the consolidated results of Enel Américas and consequently is not included in the income of the Distribution segment detailed below. See Notes 5.1 and 39.

Each of the operating segments generates separate financial information, which is aggregated into one combined set of information for the Generation and Transmission Business, and another set of combined information for the Distribution Business at the reportable segment level. In addition, in order to assist the decision maker process, the Planning & Control Department at the parent company level prepares internal reports containing combined information at the reportable segment level about the main key performance indicators (KPIs), such as: EBITDA¹, Total Capex ², profit or loss, Total Energy Generation ³ and Distribution Energy and networks⁴, among others. The presentation of information under this business/country approach has been made taking into consideration that the KPIs are similar and comparable in all countries, in each of the following aspects:

- a) the nature of the activities: generation and transmission, on one hand, and distribution on the other;
- b) the nature of the production processes: The Generation and Transmission Business deals with the generation of electricity and its transmission to dispatch centers, while the Distribution Business does not generate electricity, but distributes electricity to end customers;
- c) the type or class of customer for their products and services: The Generation and Transmission Business provides services mainly to unregulated customers, while the Distribution Business provides energy to regulated customers;

¹ Corresponds to Profit (loss) before taxes excluding Depreciation and amortization expense, Impairment recognized in profit or loss, Impairment determined in accordance with IFRS 9, Financial result, Share of profit (loss) of associates and joint ventures accounted for using the equity method and Other gains (losses). This is represented by Gross Operating result.

² Corresponds to purchases of Property, plant and equipment and Intangible assets other than goodwill.

³ Corresponds to electrical energy generated in power plant units, by technology, eliminating self-consumption in a determined period.

⁴ Corresponds to the amount of electricity distributed, free of any losses, in a determined period.

- d) the methods used to distribute their products or provide their services: generators generally sell the energy through energy auctions, while distributors provide energy in their concession area; and
- e) the nature of the regulatory environment (public utilities): the regulatory frameworks differs in the Generation and Transmission Business and Distribution Business.

The Company's chief operating decision maker ("CODM") in conjunction with the country managers reviews on a monthly basis these internal reports and uses the KPI information to make decisions on the allocation of resources and the assessment of the performance of the operating segments for each reportable segment.

The information disclosed in the following tables is based on the financial information of the companies forming each segment. The accounting policies used to determine the segment information are the same as those used in the preparation of the Group's consolidated financial statements.

34.2 Generation and transmission, distribution and others

In thousands of U.S. dollars – ThUS\$

Line of business	Generation and Transmission		Distribution		Holdings, Eliminations and Others		Total	
	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023
ASSETS								
CURRENT ASSETS	1,518,660	3,651,151	3,549,147	5,876,946	2,351,544	791,362	7,419,351	10,319,459
Cash and cash equivalents	372,180	514,925	448,404	281,673	2,255,501	703,586	3,076,085	1,500,184
Other current financial assets	206,641	70,879	46,330	50,581	11,997	33,219	264,968	154,679
Other current non-financial assets	52,706	30,626	282,084	664,922	82,357	57,728	417,147	753,276
Trade and other current receivables	320,769	359,161	2,319,117	2,610,160	36,080	63,718	2,675,966	3,033,039
Current accounts receivable from related parties	169,664	207,138	12,387	12,004	(167,076)	(201,799)	14,975	17,343
Inventories	88,403	94,755	355,188	394,602	1,584	8,533	445,175	497,890
Current tax assets	62,793	29,955	85,578	33,465	130,668	79,566	279,039	142,986
NON-CURRENT ASSETS	10,118,146	11,446,121	13,317,456	14,103,244	629,384	985,856	24,064,986	26,535,221
Other non-current financial assets	415,820	474,501	4,123,206	4,579,609	50,119	31,117	4,589,145	5,085,227
Other non-current non-financial assets	69,834	100,612	1,524,182	1,742,931	43,296	19,739	1,637,312	1,863,282
Trade and other non-current receivables	79,143	107,285	108,986	259,106	28,318	58,509	216,447	424,900
Non-current accounts receivable from related parties	-	-	3	3	-	-	3	3
Investments accounted for using the equity method	973,703	1,005,307	12,921	16,868	(973,109)	(1,005,600)	13,515	16,575
Intangible assets other than goodwill	387,607	489,201	2,420,989	3,177,717	126,700	201,909	2,935,296	3,868,827
Goodwill	1,158	1,158	-	-	1,086,887	1,366,760	1,088,045	1,367,918
Property, plant and equipment	8,051,150	9,130,937	4,549,056	3,545,922	103,315	134,310	12,703,521	12,811,169
Investment properties	-	-	6,224	7,621	-	-	6,224	7,621
Right-of-use asset	121,321	112,263	73,908	67,505	11,044	5,904	206,273	185,672
Deferred tax assets	18,410	24,857	497,981	705,962	152,814	173,208	669,205	904,027
TOTAL ASSETS	11,636,806	15,097,272	16,866,603	19,980,190	2,980,928	1,777,218	31,484,337	36,854,680

The Holding, Eliminations and Other column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

In thousands of U.S. dollars - ThUS\$

Line of business	Generation and Transmission		Distribution		Holdings, Eliminations and Others		Total	
	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023
LIABILITIES AND EQUITY								
CURRENT LIABILITIES	1,878,375	,925,622	4,839,070	6,620,232	397,531	181,566	7,114,976	9,727,420
Other current financial liabilities	367,895	375,970	571,067	1,165,309	35,430	165,094	974,392	1,706,373
Current lease liability	7,902	8,810	22,269	16,785	1,439	548	31,610	26,143
Trade and other current payables	755,156	730,293	2,679,234	2,772,014	260,303	183,338	3,694,693	3,685,645
Current accounts payable to related parties	497,828	546,246	1,361,192	1,492,234	(593,295)	(198,696)	1,265,725	1,839,784
Other current provisions	46,746	46,433	107,470	120,149	3,262	15	157,478	166,597
Current tax liabilities	44,953	73,309	-	64,283	644,244	2,348	689,197	139,940
Other current non-financial liabilities	44,330	52,647	97,838	97,331	46,277	70,090	188,445	220,068
NON-CURRENT LIABILITIES	2,244,860	2,413,784	5,637,424	7,280,920	80,045	411,761	7,962,329	10,106,465
Other non-current financial liabilities	1,298,278	1,368,786	2,163,788	2,928,723	720,242	741,664	4,182,308	5,039,173
Non-current lease liability	114,763	104,139	58,521	60,030	9,962	5,693	183,246	169,862
Trade and other non-current payables	47,671	65,836	1,243,909	1,582,315	7	390	1,291,587	1,648,541
Non-current accounts payable to related parties	346,711	499,265	360,693	155,414	(656,127)	(341,616)	51,277	313,063
Other long-term provisions	175,267	67,233	424,547	569,854	1,730	1,935	601,544	639,022
Deferred tax liabilities	215,893	246,145	535,122	351,921	3,114	2,452	754,129	600,518
Non-current provisions for employee benefits	21,645	33,050	844,488	1,565,829	1,007	1,243	867,140	1,600,122
Other non-current non-financial liabilities	24,632	29,330	6,356	66,834	110	-	31,098	96,164
EQUITY	7,513,571	9,757,866	6,390,109	6,079,038	2,503,352	1,183,891	16,407,032	17,020,795
Equity attributable to shareholders of Enel Américas	7,513,571	9,757,866	6,390,109	6,079,038	2,503,352	1,183,891	14,130,193	14,504,637
Share and paid-in capital	5,361,425	6,941,270	2,942,511	3,105,024	7,495,291	5,752,933	15,799,227	15,799,227
Retained earnings (losses)	145,129	702,633	1,111,783	425,781	6,827,718	5,071,815	8,084,630	6,200,229
Issuance premiums	26,800	33,664	-	-	(26,800)	(33,664)	-	-
Treasury shares in portfolio	(45)	(57)	-	-	45	57	-	-
Other reserves	1,980,262	2,080,356	2,335,815	2,548,233	(11,792,902)	(9,607,250)	(9,753,664)	(7,494,819)
Non-controlling interests	-	-	-	-	-	-	2,276,839	2,516,158
Total Liabilities and Equity	11,636,806	15,097,272	16,866,603	19,980,190	2,980,928	1,777,218	31,484,337	36,854,680

The Holding, Eliminations and Other column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

In thousands of U.S. dollars - ThUS\$

Line of business	Generation and Transmission			Distribution			Holdings, Eliminations and Others			Total	
	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2022
STATEMENTS OF PROFIT (LOSS)											
REVENUE AND OTHER OPERATING INCOME	3,478,488	3,185,031	3,131,426	10,614,009	9,839,729	11,479,547	(188,675)	(136,721)	(423,770)	13,903,822	12,888,039
Revenues	3,424,491	3,156,878	3,079,801	9,386,834	8,782,060	9,496,409	(195,893)	(170,308)	(536,099)	12,615,912	11,768,430
Energy sales	3,403,397	3,119,359	2,980,561	7,326,920	6,895,559	7,586,226	(195,252)	(171,779)	(495,258)	10,535,065	9,843,139
Other sales	12,094	18,269	30,693	2,399	3,341	6,608	193	433	209	21,874	22,043
Other services rendered	2,292	19,050	68,547	2,057,515	1,883,160	1,903,575	(834)	1,038	(41,050)	2,058,973	1,903,248
Other income	53,517	28,353	51,625	1,227,175	1,057,669	1,983,138	7,218	33,587	112,329	1,287,910	1,119,809
RAW MATERIALS AND CONSUMABLES USED	(1,788,585)	(1,388,089)	(1,086,573)	(6,974,408)	(6,447,727)	(7,762,531)	215,813	164,105	469,366	(8,547,181)	(8,398,738)
Energy purchases	(1,401,690)	(1,021,555)	(746,905)	(4,710,549)	(4,337,048)	(5,014,234)	208,123	174,391	492,921	(5,904,116)	(5,184,212)
Fuel consumption	(65,757)	(73,892)	(70,459)	-	-	-	(1)	-	-	(65,758)	(73,892)
Transportation expenses	(253,017)	(231,930)	(213,828)	(1,043,252)	(1,011,849)	(979,119)	50,969	53,298	61,671	(1,245,300)	(1,190,481)
Other miscellaneous supplies and services	(68,121)	(60,712)	(55,381)	(1,220,607)	(1,098,830)	(1,759,178)	(43,278)	(63,584)	(85,226)	(1,332,006)	(1,223,126)
CONTRIBUTION MARGIN	1,689,903	1,796,942	2,044,853	3,639,601	3,392,002	3,727,016	27,138	27,384	45,596	5,356,642	5,216,328
Other work performed by the entity and capitalized	7,990	11,369	12,610	152,556	141,316	198,147	7,665	13,558	12,082	168,211	166,243
Employee benefits expense	(91,893)	(88,228)	(123,917)	(544,103)	(479,140)	(546,747)	(54,075)	(71,847)	(57,133)	(690,071)	(639,215)
Other expenses	(229,423)	(193,198)	(211,381)	(809,009)	(726,080)	(845,945)	(60,865)	(75,503)	(86,023)	(1,099,297)	(994,781)
GROSS OPERATING RESULT	1,376,577	1,526,885	1,722,165	2,439,045	2,328,098	2,532,471	(80,137)	(106,408)	(85,478)	3,735,485	3,748,576
Depreciation and amortization expense	(309,020)	(291,321)	(330,089)	(794,008)	(642,785)	(645,192)	(27,571)	(15,055)	(7,452)	(1,130,599)	(949,161)
Impairment (losses) reversals recognized in profit or loss	(101,903)	(149,731)	(458,462)	-	-	(781,782)	(12,810)	(5,891)	(20,395)	(114,713)	(150,622)
Gains (losses) for impairment in accordance with IFRS 9	(11,780)	205	(2,645)	(237,842)	(256,072)	(267,971)	(39,102)	(646)	(15,685)	(288,724)	(286,301)
OPERATING INCOME	953,874	1,086,038	930,969	1,407,195	1,429,241	837,526	(159,620)	(128,000)	(129,010)	2,201,449	2,387,279
FINANCIAL RESULT	(286,131)	(157,027)	(65,273)	(664,941)	(537,522)	(478,905)	58,845	(47,050)	(102,779)	(892,227)	(741,599)
Financial income	81,285	98,289	107,674	271,245	280,060	352,926	99,086	126,318	451,616	451,616	498,918
Cash and cash equivalents	74,218	109,865	87,875	20,042	60,413	40,113	80,543	17,519	21,245	174,803	187,797
Other financial income	7,067	(11,576)	19,799	251,203	219,647	312,813	18,543	79,607	17,073	276,813	287,778
Financial costs	(240,654)	(229,987)	(90,415)	(1,418,216)	(1,259,784)	(1,363,956)	71,027	(145,508)	(52,014)	(1,587,843)	(1,635,259)
Bank borrowings	(267,149)	(209,512)	(99,034)	(33,686)	(33,079)	(2,357)	(4,466)	(12,128)	(303,192)	(247,051)	(142,832)
Secured and unsecured obligations	(56,797)	(91,027)	(108,293)	(135,338)	(184,426)	(155,833)	(24,057)	(24,056)	(24,146)	(216,192)	(299,509)
Other	83,292	70,572	116,912	(1,249,192)	(1,042,279)	(1,176,453)	97,441	(116,986)	(15,740)	(1,068,459)	(1,088,693)
Income from indexation units	(128,610)	(123,665)	(190,634)	519,324	477,620	585,198	(59,589)	(20,763)	(57,768)	331,125	333,192
Foreign exchange profits (losses)	1,848	98,316	108,102	(37,294)	(35,418)	(63,073)	(51,679)	22,095	(31,315)	(87,125)	84,993
Share of profit (loss) of associates and joint ventures accounted for using the equity method	-	(45)	490	(433)	(888)	(252)	(1,524)	505	(69)	(1,957)	(428)
Other gains (losses)	2,378	(164,759)	(93,412)	51	268	(204,954)	2,695	(30,299)	(39,070)	5,124	(194,790)
Gain (loss) from other investments	-	(269,593)	(94,457)	-	-	(215,982)	360	(31,295)	(39,790)	360	(300,888)
Gain (loss) from the sale of assets	2,378	104,834	1,045	51	268	1,028	2,335	996	720	4,764	106,098
Profit (loss) before taxes	670,121	764,207	772,774	741,872	891,099	153,415	(99,604)	(204,844)	(270,928)	1,312,389	1,450,462
Income tax expense (income)	(206,447)	(423,098)	(316,471)	(112,215)	(233,821)	(389,042)	(24,949)	(15,982)	13,803	(343,611)	(672,901)
Profit (loss) from continuing operations	463,674	341,109	456,303	629,657	657,278	(235,627)	(124,553)	(220,826)	(257,125)	968,778	777,561
Profit (Loss) from Discontinued Operations	139,872	238,226	219,965	43,274	152,255	124,956	1,709,560	4,476	(5,373)	1,892,706	394,967
PROFIT (LOSS)	603,546	579,335	676,268	672,931	809,533	(110,671)	1,585,007	(216,350)	(262,498)	2,861,484	1,172,518
Profit (loss) attributable to	603,546	579,335	676,268	672,931	809,533	(110,671)	1,585,007	(216,350)	(262,498)	2,861,484	1,172,518
Profit (loss) attributable to owners of the parent	-	-	-	-	-	-	-	-	-	2,589,133	864,269
Profit (loss) attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	272,351	308,249

In thousands of U.S. dollars - ThUS\$

Line of business	Generation and Transmission			Distribution			Holdings, Eliminations and Others			Total	
	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2022
STATEMENT OF CASH FLOWS											
Net cash flows from (used in) operating activities	538,756	1,230,859	1,796,384	2,147,522	1,391,660	2,580,143	(248,392)	(83,936)	(557,980)	2,437,898	2,538,583
Net cash flows from (used in) investing activities	(2,098,252)	(283,947)	(1,342,365)	(1,382,652)	(1,365,603)	(2,111,957)	5,837,386	353,043	260,547	2,356,482	(1,296,507)
Net cash flows from (used in) financing activities	705,865	(136,595)	(764,841)	(322,625)	(463,351)	(516,888)	(3,424,502)	(274,207)	418,106	(3,041,262)	(863,623)

The Holding, Eliminations and Other column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

34.3 Segment information by country

In thousands of U.S. dollars - ThUS\$

Country	Chile (Holdings and Other)		Argentina		Brazil		Colombia		Peru		Central America		Eliminations		Total	
	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023
ASSETS	1,539,909	411,184	442,916	190,841	3,501,254	4,559,825	872,814	1,258,802	897,269	3,957,192	171,982	150,010	(6,793)	(208,395)	7,419,351	10,319,459
CURRENT ASSETS																
Cash and cash equivalents	1,523,161	9,498	24,252	7,182	635,905	1,056,112	204,181	372,581	606,070	6,121	82,516	48,690	-	-	3,076,085	1,500,184
Other current financial assets	135	135	29,706	10,129	217,858	140,829	17,251	3,586	-	-	18	-	-	-	264,968	154,679
Other current non-financial assets	4,211	3,401	38,003	19,169	313,084	647,927	23,549	46,308	29,344	29,761	7,976	6,710	980	-	417,147	753,276
Trade and other current receivables	875	1,210	288,736	116,317	1,893,154	2,262,976	440,681	593,120	23	1	53,043	58,609	(546)	806	2,675,966	3,033,039
Current accounts receivable from related parties	2,148	2,275	3,318	183	12,514	15,366	2,264	1,889	-	3	1,958	1,803	(7,227)	(4,176)	14,975	17,343
Inventories	-	-	44,259	27,628	292,176	332,049	99,603	129,855	-	-	9,137	8,358	-	-	445,175	497,890
Current tax assets	9,379	9,386	14,642	1,167	136,563	104,566	34,501	1,884	66,620	143	17,334	25,840	-	-	279,039	142,986
NON-CURRENT ASSETS	17,722,206	17,848,877	3,309,903	1,987,232	14,624,990	17,759,634	4,899,401	5,132,249	2,091	2,121	1,445,729	1,498,307	(17,939,334)	(17,693,199)	24,064,986	26,535,221
Other non-current financial assets	-	-	11,253	5,442	4,487,748	4,984,338	4,285	7,811	-	-	85,859	87,636	-	-	4,589,145	5,085,227
Other non-current non-financial assets	4,802	3,171	123	4	1,564,899	1,786,069	52,751	55,754	-	-	14,737	18,284	-	-	1,637,312	1,863,282
Trade and other non-current receivables	25	36	66,964	94,874	137,241	315,506	11,707	13,974	-	-	510	510	-	-	216,447	424,900
Non-current accounts receivable from related parties	86,793	92,915	3	3	-	-	-	-	-	-	-	-	(86,793)	(92,915)	3	3
Investments accounted for using the equity method	17,587,121	17,715,353	556,889	340,526	444	718	9,757	15,370	-	-	356,224	356,224	(18,496,920)	(18,411,616)	13,515	16,575
Intangible assets other than goodwill	-	-	125,369	76,065	2,494,688	3,401,458	144,337	203,485	1,779	1,805	169,123	186,014	-	-	2,935,296	3,868,827
Goodwill	-	-	-	-	415,451	528,370	27,057	27,058	-	-	1,158	1,158	644,379	811,332	1,088,045	1,367,918
Property, plant and equipment	605	-	2,536,369	1,460,548	4,769,295	5,766,635	4,593,001	4,749,691	312	316	803,939	833,979	-	-	12,703,521	12,811,169
Investment properties	-	-	-	-	6,224	7,621	-	-	-	-	-	-	-	-	6,224	7,621
Right-of-use asset	-	-	1,071	534	138,476	116,260	55,106	57,591	-	-	11,620	11,287	-	-	206,273	185,672
Deferred tax assets	42,860	37,402	11,862	9,236	610,524	852,659	1,400	1,515	-	-	2,559	3,215	-	-	669,205	904,027
TOTAL ASSETS	19,262,115	18,260,061	3,752,819	2,178,073	18,126,244	22,319,459	5,772,215	6,391,051	899,360	3,959,313	1,617,711	1,648,317	(17,946,127)	(17,901,594)	31,484,337	36,854,680

The Eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

In thousands of U.S. dollars - THUS\$

Country	Chile (Holdings and Other)		Argentina		Brazil		Colombia		Peru		Central America		Eliminations		Total
	12-31-2023	12-31-2022	12-31-2023	12-31-2022	12-31-2023	12-31-2022	12-31-2023	12-31-2022	12-31-2023	12-31-2022	12-31-2023	12-31-2022	12-31-2023	12-31-2022	12-31-2023
LIABILITIES AND EQUITY	399,857	796,063	832,015	302,884	3,524,536	4,848,411	1,093,001	1,562,387	757,231	1,943,286	108,580	136,638	399,956	138,761	7,114,976
CURRENT LIABILITIES	399,857	796,063	832,015	302,884	3,524,536	4,848,411	1,093,001	1,562,387	757,231	1,943,286	108,580	136,638	399,956	138,761	7,114,976
Other current financial liabilities	4,414	4,416	16,803	-	497,434	1,148,306	455,741	555,651	-	-	-	-	-	-	974,392
Current lease liability	-	-	-	3	23,447	18,864	6,527	5,616	-	-	1,636	1,660	-	-	31,610
Trade and other current payables	74,851	29,169	720,298	233,127	2,260,024	2,524,013	513,927	791,229	1,030	493	52,798	82,078	71,765	25,536	3,694,693
Current accounts payable to related parties	316,241	759,452	22,505	18,950	538,529	878,750	33,089	30,300	30	15	27,011	38,838	328,320	113,479	1,265,725
Other current provisions	3,262	-	30,204	21,479	70,519	91,254	53,493	53,864	-	-	-	-	-	-	157,478
Current tax liabilities	-	-	-	16,986	21,782	21,442	-	90,013	642,603	-	24,812	11,499	-	-	699,197
Other current non-financial liabilities	889	3,016	42,205	11,993	112,801	167,782	30,224	35,714	3	-	2,323	1,563	-	-	188,445
NON-CURRENT LIABILITIES	597,517	596,519	859,994	597,884	4,243,512	6,695,484	2,188,614	2,138,654	-	-	159,688	181,729	(86,996)	(92,805)	7,962,329
Other non-current financial liabilities	596,511	594,277	-	-	1,807,267	2,635,045	1,778,530	1,809,851	-	-	-	-	-	-	4,182,308
Non-current lease liability	-	-	-	-	123,216	107,173	48,163	51,486	-	-	11,867	11,203	-	-	183,246
Trade and other non-current payables	-	-	310,666	121,004	930,625	1,458,477	4,911	5,989	-	-	45,385	63,071	-	-	1,291,587
Non-current accounts payable to related parties	-	-	-	-	86,996	346,638	-	965	-	-	51,277	58,265	(86,996)	(92,805)	51,277
Other long-term provisions	-	-	5,933	4,101	422,681	578,329	166,076	50,493	-	-	6,854	6,099	-	-	601,544
Deferred tax liabilities	-	-	512,671	369,994	92,476	105,028	105,136	82,836	-	-	43,846	42,660	-	-	754,129
Non-current provisions for employee benefits	1,006	1,242	15,235	9,701	764,673	1,451,714	85,798	137,034	-	-	428	431	-	-	867,140
Other non-current non-financial liabilities	-	-	15,489	83,084	15,578	13,080	-	-	-	-	31	-	-	-	31,098
EQUITY	18,264,941	16,868,489	2,060,810	1,287,305	10,358,196	10,776,564	2,490,600	2,690,010	142,129	2,016,027	1,349,443	1,330,950	(8,259,087)	(17,947,550)	16,407,032
Equity attributable to shareholders of Enel Américas	18,264,941	16,868,489	2,060,810	1,287,305	10,358,196	10,776,564	2,490,600	2,690,010	142,129	2,016,027	1,349,443	1,330,950	(8,259,087)	(17,947,550)	14,130,193
Share and paid-in capital	15,799,227	15,799,227	2,254,887	1,320,629	8,392,744	8,983,876	148,727	169,134	-	1,449,384	1,032,451	1,032,451	(11,828,809)	(12,955,474)	15,799,227
Retained earnings (losses)	6,151,378	4,754,925	(1,099,673)	(554,136)	697,033	454,206	354,201	221,908	134,184	309,857	250,393	232,590	1,597,114	780,879	8,084,630
Issuance premiums	-	-	-	-	483,722	615,196	25,708	29,235	-	1,575	-	-	(509,430)	(646,006)	-
Treasury shares in portfolio	-	-	-	-	(17,971)	(22,856)	-	-	-	-	-	-	17,971	22,856	-
Other reserves	(3,685,664)	(3,685,663)	905,596	520,812	802,668	745,142	1,961,964	2,269,733	7,945	255,211	66,599	65,909	(7,535,933)	(5,149,805)	(9,763,664)
Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,276,839
Total Liabilities and Equity	19,282,115	18,260,061	3,752,819	2,178,073	18,126,244	22,319,459	5,772,215	6,391,051	899,360	3,959,313	1,617,711	1,648,317	(17,946,127)	(17,901,594)	31,484,337

The Eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

In thousands of U.S. dollars - THUS\$

Country	Chile (Holdings and Other)				Argentina				Brazil				Colombia				Peru				Central America				Eliminations				Total		
	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	
STATEMENTS OF PROFIT (LOSS)																															
REVENUE AND OTHER OPERATING INCOME	266	700	1,280	1,404,682	664,778	1,269,506	8,313,438	8,352,115	9,716,186	3,843,451	3,548,806	2,893,882	-	-	-	342,762	321,877	306,347	(747)	(237)	2	13,903,822	12,888,039	14,187,203							
Revenues	108	621	969	1,380,798	675,550	1,029,468	7,089,711	7,262,521	7,946,865	3,803,192	3,508,037	2,770,698	-	-	-	342,626	321,701	292,111	(523)	-	-	12,615,012	11,788,430	12,040,111							
Energy sales	-	-	-	1,328,313	645,967	981,660	6,101,337	6,277,625	6,899,463	2,762,986	2,600,822	1,902,182	-	-	-	342,429	318,725	288,224	-	-	-	10,636,085	9,843,139	10,071,529							
Other sales	-	-	-	478	1,920	6,284	221	271	208	21,159	19,836	31,004	-	-	-	16	16	14	-	-	-	21,874	22,043	37,610							
Other services rendered	108	621	969	52,007	27,663	41,524	988,153	984,625	1,047,194	1,019,047	887,379	837,512	-	-	-	181	2,960	3,873	(523)	-	-	2,058,973	1,903,248	1,931,072							
Other income	148	79	311	23,864	(10,772)	240,038	1,223,727	1,089,594	1,769,321	40,259	40,769	123,184	-	-	-	136	176	14,236	(224)	(237)	2	1,287,910	1,119,609	2,147,092							
RAW MATERIALS AND CONSUMABLES USED	-	(2)	(93)	(962,687)	(486,868)	(674,735)	(5,207,149)	(5,115,452)	(6,324,814)	(2,254,465)	(1,898,964)	(1,277,853)	-	-	-	(133,064)	(170,424)	(92,543)	-	-	-	(8,547,180)	(7,671,717)	(8,369,738)							
Energy purchases	-	-	-	(826,096)	(432,557)	(609,981)	(3,313,157)	(3,275,772)	(3,867,516)	(1,657,822)	(1,336,264)	(718,140)	-	-	-	(107,226)	(139,619)	(72,581)	185	-	-	(6,904,116)	(5,164,212)	(5,268,218)							
Fuel consumption	-	-	-	-	(6)	(444)	(5)	(4)	(37,582)	(65,753)	(73,882)	(32,433)	-	-	-	-	-	-	-	-	-	(65,756)	(73,892)	(70,459)							
Transportation expenses	-	-	-	(39,520)	(4,728)	(11,897)	(822,751)	(842,326)	(795,021)	(358,982)	(314,957)	(308,012)	-	-	-	(24,047)	(28,470)	(16,346)	-	-	-	(1,245,300)	(1,190,481)	(1,131,276)							
Other miscellaneous supplies and services	-	(2)	(93)	(87,071)	(49,578)	(52,413)	(1,071,236)	(997,350)	(1,624,695)	(171,908)	(173,861)	(218,968)	-	-	-	(1,791)	(2,335)	(3,616)	-	-	-	(1,332,006)	(1,223,126)	(1,899,785)							
CONTRIBUTION MARGIN	266	698	1,187	461,976	177,909	594,771	3,106,289	3,236,663	3,391,372	1,588,986	1,649,842	1,616,329	-	-	-	209,698	161,463	213,804	(747)	(237)	2	5,356,042	5,216,328	5,817,466							
Other work performed by the entity and capitalized	-	-	-	-	30,752	37,585	58,262	95,523	91,808	41,817	36,260	32,088	-	-	-	119	590	430	-	-	-	168,211	166,243	222,839							
Employee benefits expense	(2,892)	(5,004)	(6,833)	(214,909)	(143,088)	(227,871)	(333,079)	(361,094)	(376,659)	(125,335)	(115,735)	(102,851)	(62)	-	-	(13,794)	(14,294)	(13,583)	-	-	-	(890,071)	(939,215)	(727,797)							
Other expenses	(32,399)	(25,622)	(28,779)	(220,194)	(106,037)	(194,120)	(637,929)	(683,949)	(753,586)	(201,757)	(152,577)	(141,694)	(691)	(155)	(79)	(22,386)	(26,628)	(25,077)	16,059	187	(14)	(1,069,297)	(994,781)	(1,143,349)							
GROSS OPERATING RESULT	(35,035)	(29,928)	(34,425)	47,624	(83,631)	231,042	2,230,804	2,283,426	2,393,186	1,303,711	1,417,790	1,403,872	(753)	(155)	(79)	173,637	111,121	176,574	15,312	(50)	(12)	3,735,485	3,748,576	4,169,158							
Depreciation and amortization expense	-	-	-	(165,840)	(85,598)	(180,510)	(687,433)	(625,207)	(573,612)	(227,616)	(191,590)	(188,229)	-	-	-	(49,710)	(46,766)	(40,382)	-	-	-	(1,130,599)	(949,161)	(982,733)							
Impairment (losses) reversals recognized in profit or loss	-	-	-	(842)	(56)	(315,189)	(54,656)	-	(858,367)	(49,626)	(149,675)	(68,058)	-	-	-	(1,223)	(9,589)	-	-	-	-	(5,891)	(17,802)	(114,713)							
Gains (losses) for impairment in accordance with IFRS 9	-	-	-	(43,005)	(12,162)	(18,052)	(226,648)	(232,854)	(240,799)	(17,529)	(11,558)	(26,454)	-	-	-	(47)	(1,542)	61	(949)	-	-	-	(288,724)	(266,513)	(286,301)						
OPERATING INCOME	(35,035)	(29,928)	(34,425)	(162,063)	(131,447)	(282,709)	1,262,067	1,426,367	720,408	1,008,940	1,064,967	1,121,131	(753)	(155)	(79)	1,349	112,796	64,416	134,243	15,312	(5,941)	(17,814)	2,201,449	2,387,279	1,639,485						
FINANCIAL RESULT	(55,783)	(80,418)	(140,565)	(34,294)	278,946	259,767	(586,006)	(671,784)	(614,072)	(241,043)	(191,667)	(133,014)	15,373	(803)	1,798	(9,748)	(75,738)	(2,969)	19,271	(45)	(18,522)	(892,227)	(741,599)	(646,957)							
Financial income	34,484	3,810	13,890	41,092	497,237	101,600	297,890	357,477	349,073	37,596	60,567	42,194	36,286	320	96	4,395	4,103	4,904	(27)	(39)	(12,539)	451,616	476,475	496,918							
Cash and cash equivalents	34,484	3,805	12,900	21,882	27,858	68,150	67,038	126,806	50,889	14,894	28,824	18,615	36,286	292	94	219	212	195	-	-	-	174,803	187,797	149,233							
Other financial income	-	5	12,600	19,210	21,379	33,450	230,812	230,671	288,184	22,642	31,743	23,579	-	-	-	2	4,176	3,891	4,409	(27)	(39)	(12,539)	276,813	287,678	349,685						
Financial costs	(74,851)	(40,545)	(72,408)	(418,738)	(203,671)	(283,839)	(799,001)	(1,054,123)	(1,003,535)	(278,450)	(254,206)	(140,263)	(3,547)	(2,568)	(1,433)	(15,285)	(80,210)	(8,656)	26	64	12,539	(1,587,843)	(1,635,250)	(1,508,385)							
Bank borrowings	(1)	(1,932)	(7,498)	(3,029)	(252)	(188)	(86,466)	(93,022)	(79,910)	(211,347)	(149,317)	(53,853)	(2,353)	(2,534)	(1,383)	-	-	-	-	-	-	(303,192)	(247,057)	(142,832)							
Secured and unsecured obligations	(24,057)	(24,057)	(24,146)	-	-	-	(145,773)	(196,527)	(163,010)	(46,362)	(78,925)	(101,116)	-	-	-	-	-	-	-	-	-	(216,192)	(299,600)	(282,272)							
Other	(50,793)	(14,556)	(40,764)	(413,710)	(203,419)	(283,451)	(566,762)	(764,574)	(760,615)	(20,741)	(25,964)	5,716	(1,194)	(34)	(50)	(15,285)	(80,210)	(8,656)	26	64	12,539	(1,068,459)	(1,088,693)	(1,075,281)							
Income from indexation units	-	-	-	331,107	333,192	336,796	-	-	-	-	-	-	-	-	-	-	18	-	-	-	-	-	331,125	333,192	336,796						
Foreign exchange profits (losses)	(15,416)	(43,683)	(82,047)	10,242	100,188	105,030	(84,854)	24,862	40,390	(129)	1,982	(25,955)	(17,366)	1,345	3,135	1,126	369	1,683	19,272	(70)	(18,522)	(87,126)	84,993	23,714							
Share of profit (loss) of associates and joint ventures accounted for using the equity method	1,351	(321)	17	(17)	(43)	495	(769)	(37)	(20)	(2,373)	183	(257)	(149)	(149)	(66)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	169
Other gains (losses)	-	93	-	771	(282,254)	-	576	81,449	(342,274)	2,292	4,827	4,809	137	-	-	95	1,095	29	1,253	-	-	-	5,124	(194,790)	(337,436)						
Gain (loss) from other investments	-	(849)	-	223	(280,091)	-	-	(25,526)	(350,229)	-	4,495	-	-	-	-	-	-	1,083	-	-	-	-	390	(300,888)	(360,229)						
Gain (loss) from the sale of assets	-	942	-	548	(2,163)	-	576	106,975	7,955	2,292	332	4,809	-	-	-	95	12	29	1,253	-	-	-	4,764	106,098	12,793						
Profit (loss) before taxes	(89,467)	(110,574)	(174,973)	(195,603)	(134,798)	(22,427)	675,869	834,995	(236,958)	767,816	878,320	992,669	14,608	(1,268)	383	103,145	(10,227)	131,903	35,836	(5,986)	(36,336)	1,312,389	1,450,482	655,261							
Income tax expense (income)	(109,378)	(9,350)	24,965	79,635	14,897	(98,872)	(229,717)	(274,686)	(403,172)	(357,577)	(3,977)	(52)	(66)	(32,964)	(19,924)	(30,443)	102,186	-	-	-	(343,611)	(672,801)	(691,710)								
Profit (loss) from continuing operations	(198,845)	(119,924)	(150,008)	(115,968)	(119,901)	(121,299)	571,442	579,695	(465,675)	493,130	475,148	635,092	10,631	(1,320)	317	70,181	(30,151)	101,460	138,022	(5,986)	(36,336)	968,778	777,561	339,548							
Profit (loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	2,188,132	394,806	339,535	-	-	(295,426)	151	13	1,892,706	394,957	339,548								
PROFIT (LOSS)	(198,845)	(119,924)	(150,008)	(115,968)	(119,901)	(121,299)	571,442	579,695	(465,675)	493,130	475,148	635,092	2,198,763	393,486	339,852	70,181	(30,151)	101,460	(157,404)	(5,835)	(36,323)	2,861,484	1,172,518	303,099							
Profit (loss) attributable to	(198,845)	(119,924)	(150,008)	(115,968)	(119,901)	(121,299)	571,442	579,695	(465,675)	493,130	475,148	635,092	2,198,763	393,486	339,852	70,181	(30,151)	101,460	(157,404)	(5,835)	(36,323)	2,861,484	1,172,518	303,099							
Profit (loss) attributable to owners of the parent	-	-	-	-	-	-	-	-	-	-	-	-																			

In thousands of U.S. dollars - THUS\$

Country	Chile (Holdings and Other)				Argentina				Brazil		
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34.4 Generation and Transmission, and Distribution by Country

a) a) Generation and transmission

In thousands of U.S. dollars - ThUS\$

In thousands of U.S. dollars - Millions

Line of business	Generation and Transmission														
	Country	Argentina		Brazil		Colombia		Peru		Central America		Eliminations		Total	
ASSETS		12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023
CURRENT ASSETS		85,703	59,992	852,706	811,529	213,905	463,879	194,779	2,165,767	171,982	150,010	(415)	(26)	1,518,660	3,651,151
Cash and cash equivalents		12,014	2,554	270,616	279,512	7,034	184,169	-	-	82,516	48,690	-	-	372,180	514,925
Other current financial assets		28,563	5,476	163,619	62,931	14,441	2,472	-	-	18	-	-	-	206,641	70,879
Other current non-financial assets		3,122	164	33,215	11,809	8,393	11,943	-	-	7,976	6,710	-	-	52,706	30,626
Trade and other current receivables		32,353	36,955	168,708	153,421	66,665	110,176	-	-	53,043	58,609	-	-	320,769	359,161
Current accounts receivable from related parties		53	562	166,720	203,506	1,348	1,293	-	-	1,958	1,803	(415)	(26)	169,664	207,138
Inventories		-	4,099	40,844	36,279	38,422	46,019	-	-	9,137	8,358	-	-	88,403	94,755
Current tax assets		9,598	1,116	8,984	4,703	26,877	(1,704)	-	-	17,334	25,840	-	-	62,793	29,955
NON-CURRENT ASSETS		79,901	103,081	5,288,830	6,344,567	3,303,686	3,500,166	-	-	1,445,729	1,498,307	-	-	10,118,146	11,446,121
Other non-current financial assets		11,250	5,440	318,676	381,375	35	50	-	-	85,859	87,636	-	-	415,820	474,501
Other non-current non-financial assets		120	-	44,718	69,926	10,259	12,402	-	-	14,737	18,284	-	-	69,834	100,612
Trade and other non-current receivables		66,964	94,874	5,639	5,978	6,030	5,923	-	-	510	510	-	-	79,143	107,285
Non-current accounts receivable from related parties		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments accounted for using the equity method		589	404	48,399	2,187	568,491	646,492	-	-	356,224	356,224	-	-	973,703	1,005,307
Intangible assets other than goodwill		16	488	161,071	219,589	57,397	83,110	-	-	169,123	186,014	-	-	387,607	489,201
Goodwill		-	-	-	-	-	-	-	-	1,158	1,158	-	-	1,158	1,158
Property, plant and equipment		839	561	4,624,286	5,590,878	2,622,086	2,705,519	-	-	803,939	833,979	-	-	8,051,150	9,130,937
Right-of-use asset		-	-	70,313	54,306	39,388	46,670	-	-	11,620	11,287	-	-	121,321	112,263
Deferred tax assets		123	1,314	15,728	20,328	-	-	-	-	2,559	3,215	-	-	18,410	24,857
TOTAL ASSETS		165,604	163,073	6,141,536	7,156,096	3,517,591	3,964,045	194,779	2,165,767	1,617,711	1,648,317	(415)	(26)	11,636,806	15,097,272

The Eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

In thousands of U.S. dollars - ThUS\$

Line of business		Generation and Transmission													
Country		Argentina		Brazil		Colombia		Peru		Central America		Eliminations		Total	
		12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023
LIABILITIES AND EQUITY															
CURRENT LIABILITIES		49,551	26,252	840,897	880,098	766,197	792,093	113,565	1,091,567	108,580	135,638	(415)	(26)	1,878,375	2,925,622
Other current financial liabilities		-	-	66,260	80,746	301,635	295,224	-	-	-	-	-	-	367,895	375,970
Current lease liability		-	-	2,679	2,620	3,587	4,530	-	-	1,636	1,660	-	-	7,902	8,810
Trade and other current payables		16,669	955	287,497	244,878	398,192	402,382	-	-	52,798	82,078	-	-	755,156	730,293
Current accounts payable to related parties		26,702	2,349	435,924	496,956	8,606	8,129	-	-	27,011	38,838	(415)	(26)	497,828	546,246
Other current provisions		-	-	147	187	46,599	46,246	-	-	-	-	-	-	46,746	46,433
Current tax liabilities		-	16,018	20,141	20,074	-	25,718	-	-	24,812	11,499	-	-	44,953	73,309
Other current non-financial liabilities		6,180	6,583	28,249	34,637	7,578	9,864	-	-	2,323	1,563	-	-	44,330	52,647
NON-CURRENT LIABILITIES		14,490	31,587	978,674	1,299,771	1,092,008	900,697	-	-	159,688	181,729	-	-	2,244,860	2,413,784
Other non-current financial liabilities		-	-	525,851	695,277	772,427	673,509	-	-	-	-	-	-	1,298,278	1,368,786
Non-current lease liability		-	-	69,557	52,892	33,339	40,044	-	-	11,867	11,203	-	-	114,763	104,139
Trade and other non-current payables		-	-	2,286	2,201	-	564	-	-	45,385	63,071	-	-	47,671	65,836
Non-current accounts payable to related parties		-	-	295,434	441,000	-	-	-	-	51,277	58,265	-	-	346,711	499,265
Other long-term provisions		-	-	8,261	15,754	160,152	45,380	-	-	6,854	6,099	-	-	175,267	67,233
Deferred tax liabilities		2,588	14,862	64,362	79,844	105,097	108,779	-	-	43,846	42,660	-	-	215,893	246,145
Non-current provisions for employee benefits		224	198	-	-	20,993	32,421	-	-	428	431	-	-	21,645	33,050
Other non-current non-financial liabilities		11,678	16,527	12,923	12,803	-	-	-	-	31	-	-	-	24,632	29,330
EQUITY		101,563	105,234	4,321,965	4,976,227	1,659,386	2,271,255	81,214	1,074,200	1,349,443	1,330,950	-	-	7,513,571	9,757,866
Equity attributable to shareholders of Enel Américas		101,563	105,234	4,321,965	4,976,227	1,659,386	2,271,255	81,214	1,074,200	1,349,443	1,330,950	-	-	7,513,571	9,757,866
Share and paid-in capital		212,966	144,774	3,900,930	4,513,742	148,746	169,155	66,332	1,081,148	1,032,451	1,032,451	-	-	5,361,425	6,941,270
Retained earnings (losses)		(123,638)	(30,327)	244,971	328,095	(238,630)	119,741	12,033	52,534	250,393	232,590	-	-	145,129	702,633
Issuance premiums		-	-	-	-	26,800	30,477	-	3,187	-	-	-	-	26,800	33,664
Treasury shares in portfolio		-	-	(45)	(57)	-	-	-	-	-	-	-	-	(45)	(57)
Other reserves		12,235	(9,213)	176,109	134,447	1,722,470	1,951,882	2,849	(62,669)	66,599	65,909	-	-	1,980,262	2,080,356
Non-controlling interests		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities and Equity		165,604	163,073	6,141,536	7,156,096	3,517,591	3,964,045	194,779	2,165,767	1,617,711	1,648,317	(415)	(26)	11,636,806	15,097,272

The Eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

In thousands of U.S. dollars - ThUS\$

The Eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

b) Distribution

In thousands of U.S. dollars - THUS\$

in thousands of U.S. dollars - THUSS

Line of business	Country	Distribution											
		Argentina		Brazil		Colombia		Peru		Eliminations		Total	
ASSETS		12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023
CURRENT ASSETS		344,578	128,981	2,548,127	3,126,984	656,442	791,509	-	1,829,472	-	-	3,549,147	5,876,946
Cash and cash equivalents		11,567	3,230	240,247	91,495	196,590	186,948	-	-	-	-	448,404	281,673
Other current financial assets		663	4,278	42,857	45,188	2,810	1,115	-	-	-	-	46,330	50,581
Other current non-financial assets		31,826	18,531	235,252	612,047	15,006	34,344	-	-	-	-	282,084	664,922
Trade and other current receivables		256,106	79,389	1,691,733	2,050,405	371,278	480,366	-	-	-	-	2,319,117	2,610,160
Current accounts receivable from related parties		157	25	9,252	10,201	2,978	1,778	-	-	-	-	12,387	12,004
Inventories		44,259	23,528	249,886	287,417	61,043	83,657	-	-	-	-	355,188	394,602
Current tax assets		-	-	78,900	30,231	6,678	3,234	-	-	-	-	85,578	33,465
NON-CURRENT ASSETS		2,661,286	1,535,401	8,518,101	10,316,858	2,138,069	2,250,985	-	-	-	-	13,317,466	14,103,244
Other non-current financial assets		3	2	4,118,953	4,571,847	4,250	7,760	-	-	-	-	4,123,206	4,579,609
Other non-current non-financial assets		3	4	1,481,695	1,699,575	42,484	43,352	-	-	-	-	1,524,182	1,742,931
Trade and other non-current receivables		-	-	103,338	251,055	5,648	8,051	-	-	-	-	108,986	259,106
Non-current accounts receivable from related parties		3	3	-	-	-	-	-	-	-	-	3	3
Investments accounted for using the equity method		117	79	-	-	12,804	16,789	-	-	-	-	12,921	16,868
Intangible assets other than goodwill		124,689	75,118	2,209,822	2,982,546	86,478	120,053	-	-	-	-	2,420,989	3,177,717
Property, plant and equipment		2,535,400	1,459,661	42,969	42,201	1,970,687	2,044,060	-	-	-	-	4,549,056	3,545,922
Investment properties		-	-	6,224	7,621	-	-	-	-	-	-	6,224	7,621
Right-of-use asset		1,071	534	57,119	56,051	15,718	10,920	-	-	-	-	73,908	67,505
Deferred tax assets		-	-	497,981	705,962	-	-	-	-	-	-	497,981	705,962
TOTAL ASSETS		3,005,864	1,664,382	11,066,228	13,443,842	2,794,511	3,042,494	-	1,829,472	-	-	16,866,603	19,980,190

The Eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

In thousands of U.S. dollars - THUSS

Line of business	Distribution											
	Argentina		Brazil		Colombia		Peru		Eliminations		Total	
Country	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023	12-31-2024	12-31-2023
LIABILITIES AND EQUITY												
CURRENT LIABILITIES	808,949	324,418	3,705,956	4,635,538	324,165	768,149	-	892,127	-	-	4,839,070	6,620,232
Other current financial liabilities	16,803	-	400,158	904,882	154,106	260,427	-	-	-	-	571,067	1,165,309
Current lease liability	-	3	19,329	15,696	2,940	1,086	-	-	-	-	22,269	16,785
Trade and other current payables	703,068	231,916	1,862,855	2,153,099	113,311	386,999	-	-	-	-	2,679,234	2,772,014
Current accounts payable to related parties	28,098	65,646	1,308,561	1,404,361	24,533	22,227	-	-	-	-	1,361,192	1,492,234
Other current provisions	30,204	21,464	70,372	91,067	6,894	7,618	-	-	-	-	107,470	120,149
Current tax liabilities	-	-	-	-	-	64,283	-	-	-	-	-	64,283
Other current non-financial liabilities	30,776	5,389	44,681	66,433	22,381	25,509	-	-	-	-	97,838	97,331
NON-CURRENT LIABILITIES	916,456	556,296	3,624,362	5,486,667	1,096,606	1,237,957	-	-	-	-	5,637,424	7,280,920
Other non-current financial liabilities	-	-	1,157,685	1,792,380	1,006,103	1,136,343	-	-	-	-	2,163,788	2,928,723
Non-current lease liability	-	-	43,697	48,589	14,824	11,441	-	-	-	-	58,521	60,030
Trade and other non-current payables	310,666	121,004	928,332	1,455,885	4,911	5,426	-	-	-	-	1,243,909	1,582,315
Non-current accounts payable to related parties	71,062	-	289,631	154,449	-	965	-	-	-	-	360,693	155,414
Other long-term provisions	5,933	4,101	412,690	560,640	5,924	5,113	-	-	-	-	424,547	569,854
Deferred tax liabilities	510,083	355,132	25,000	22,733	39	(25,944)	-	-	-	-	535,122	351,921
Non-current provisions for employee benefits	15,011	9,503	764,672	1,451,713	64,805	104,613	-	-	-	-	844,488	1,565,829
Other non-current non-financial liabilities	3,701	66,556	2,655	278	-	-	-	-	-	-	6,356	66,834
EQUITY	1,280,459	783,668	3,735,910	3,321,637	1,373,740	1,036,388	-	937,345	-	-	6,390,109	6,079,038
Equity attributable to shareholders of Enel Américas	1,280,459	783,668	3,735,910	3,321,637	1,373,740	1,036,388	-	937,345	-	-	6,390,109	6,079,038
Share and paid-in capital	859,059	503,057	2,083,452	1,811,615	-	-	-	790,352	-	-	2,942,511	3,105,024
Retained earnings (losses)	11,554	40,607	217,038	(205,167)	883,191	472,088	-	118,253	-	-	1,111,783	425,781
Other reserves	409,846	240,004	1,435,420	1,715,189	490,549	564,300	-	28,740	-	-	2,335,815	2,548,233
Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities and Equity	3,005,864	1,664,382	11,066,228	13,443,842	2,794,511	3,042,494	-	1,829,472	-	-	16,866,603	19,980,190

The Eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

In thousands of U.S. dollars - THUS\$

Line of business		Distribución														Eliminations		Total	
Country		Argentina		Brazil		Colombia		Peru											
		2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023		
STATEMENTS OF PROFIT (LOSS)																			
REVENUE AND OTHER OPERATING INCOME																			
Revenues		1,355,148	622,826	1,079,041	7,056,399	7,189,637	8,630,771	2,199,462	2,027,266	1,769,737	-	-	-	-	(2)	10,614,009	9,839,729		
Energy sales		1,331,385	634,904	842,584	5,881,240	6,139,355	6,902,171	2,174,209	2,007,801	1,751,654	-	-	-	-	-	9,386,834	8,782,080		
Other sales		1,281,411	607,586	796,958	4,954,264	5,228,992	5,941,210	1,091,245	1,058,981	848,058	-	-	-	-	-	7,326,920	6,865,659		
Other services rendered		388	1,737	5,200	-	-	-	2,011	1,604	1,408	-	-	-	-	-	2,399	3,341		
Other income		49,586	25,581	40,426	928,976	910,363	960,961	1,080,953	947,216	902,188	-	-	-	-	-	2,057,615	1,883,190		
		23,763	(12,078)	236,457	1,178,159	1,050,282	1,728,600	19,465	18,083	18,083	-	-	-	(2)	1,227,176	1,067,699	1,963,131		
RAW MATERIALS AND CONSUMABLES USED																			
Energy purchases		(847,984)	(481,153)	(668,542)	(4,762,382)	(4,712,390)	(6,078,367)	(1,274,042)	(1,264,184)	(1,009,832)	-	-	-	-	-	(6,974,408)	(6,447,727)		
		(826,001)	(432,462)	(606,593)	(2,995,402)	(3,023,771)	(3,740,199)	(889,146)	(880,815)	(665,442)	-	-	-	-	-	(4,710,549)	(4,337,048)		
Fuel consumption		(39,526)	(4,703)	(11,789)	(729,896)	(757,506)	(733,183)	(273,830)	(249,640)	(234,147)	-	-	-	-	-	(1,043,252)	(1,011,849)		
Transportation expenses		(82,457)	(43,988)	(42,960)	(1,027,084)	(931,113)	(1,605,975)	(111,096)	(123,729)	(110,243)	-	-	-	-	-	(1,220,807)	(1,098,830)		
Other miscellaneous supplies and services		407,164	141,673	415,699	2,307,017	2,477,247	2,551,414	925,420	773,082	766,905	-	-	-	(2)	3,639,601	3,392,002	3,727,017		
CONTRIBUTION MARGIN		30,752	37,331	55,701	84,771	72,338	114,581	37,033	31,647	27,865	-	-	-	-	-	152,556	141,816		
Other work performed by the entity and capitalized		(206,835)	(136,523)	(182,322)	(263,244)	(275,108)	(304,333)	(74,024)	(67,509)	(60,092)	-	-	-	-	-	(644,103)	(479,140)		
Employee benefits expense		(201,494)	(96,640)	(158,392)	(482,421)	(537,197)	(601,107)	(125,094)	(92,243)	(85,446)	-	-	-	-	-	(939,009)	(768,080)		
Other expenses		29,587	(64,159)	130,696	1,646,123	1,737,280	1,760,555	763,335	644,977	641,232	-	-	(2)	2,439,045	2,328,068	2,532,471	2,532,471		
GROSS OPERATING RESULT		(164,311)	(71,860)	(96,589)	(478,592)	(445,242)	(425,754)	(151,105)	(125,683)	(122,849)	-	-	-	-	-	(794,008)	(646,785)		
Depreciation and amortization expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Impairment (losses) reversals recognized in profit or loss		-	-	-	-	-	(781,782)	-	-	-	-	-	-	-	-	-	(781,782)		
Gains (losses) for impairment in accordance with IFRS 9		(43,095)	(11,894)	(17,544)	(879,017)	(933,397)	(238,695)	(15,829)	(10,781)	(13,732)	-	-	-	-	-	(237,848)	(266,072)		
OPERATING INCOME		(177,729)	(137,813)	18,553	968,514	1,058,841	318,324	598,410	508,513	504,851	-	-	(2)	1,407,195	1,429,241	837,598	837,598		
FINANCIAL RESULT																			
Financial income		60,810	229,654	309,097	(602,506)	(685,200)	(717,280)	(123,254)	(81,676)	(70,722)	-	-	-	-	-	(684,941)	(637,522)		
Cash and cash equivalents		18,824	12,261	227,305	226,456	296,634	27,110	42,323	28,974	-	-	-	-	-	-	271,245	280,050		
Other financial income		3,258	6,226	18,433	11,784	54,187	21,338	-	342	-	-	-	-	-	-	20,042	60,413		
Financial costs		8,566	6,055	8,885	215,521	171,269	275,296	27,116	42,323	28,632	-	-	-	-	-	261,203	219,647		
Bank borrowings		(458,595)	(228,604)	(292,970)	(805,383)	(900,157)	(989,208)	(154,268)	(133,023)	(95,378)	-	-	-	-	-	(1,418,216)	(1,259,784)		
Secured and unsecured obligations		(3,008)	(252)	(30,678)	(32,827)	(28,412)	-	-	-	(3,233)	-	-	-	-	-	(33,886)	(83,079)		
Other		(455,557)	(228,352)	(292,345)	(639,367)	(682,904)	(808,914)	(154,268)	(133,023)	(75,194)	-	-	-	-	-	(1,448,192)	(1,042,279)		
Income from intonation units		519,394	477,620	585,198	-	-	-	-	-	-	-	-	-	-	-	519,394	477,620		
Foreign exchange profits (losses)		(6,764)	(33,743)	(11,049)	(24,428)	(10,499)	(27,706)	3,898	8,824	(14,318)	-	-	-	-	-	(37,294)	(35,418)		
Share of profit (loss) of associates and joint ventures accounted for using the equity method																			
Other gains (losses)		(17)	2	5	-	-	-	(416)	(890)	(257)	-	-	-	-	-	(433)	(888)		
Gain (loss) from other investments		-	95	-	-	-	(208,769)	61	173	3,808	-	-	-	-	-	61	268		
Gain (loss) from the sale of assets		-	95	-	-	-	-	51	173	3,808	-	-	-	-	-	61	268		
Profit (loss) before taxes		(116,927)	91,738	325,655	386,008	373,441	(609,718)	472,791	425,920	437,480	-	-	-	(2)	741,872	891,099	153,415		
Income tax expense (income)		57,215	25,695	(131,230)	5,504	(101,259)	(104,008)	(174,934)	(158,257)	(153,804)	-	-	-	-	-	(112,218)	(233,821)		
Profit (loss) from continuing operations		(59,712)	117,433	194,425	391,512	272,182	(713,726)	297,857	267,663	283,676	-	-	-	-	-	629,657	657,278		
Profit (loss) from discontinued Operations		-	-	-	-	-	-	-	-	-	43,274	152,255	124,954	-	2	43,274	152,255		
PROFIT (LOSS)		(59,712)	117,433	194,425	391,512	272,182	(713,726)	297,857	267,663	283,676	43,274	152,255	124,954	-	2	672,931	809,533		

In thousands of U.S. dollars - THUS\$

In thousands of U.S. dollars - INUS\$																					
Line of business		Distribution														Eliminations				Total	
Country	Argentina				Brazil				Colombia				Peru								
	2024	2023	2022	2024	2023	2022	2024	2023	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2022		
STATEMENT OF CASH FLOWS																					
Net cash flows from (used in) operating activities	162,839	41,310	230,378	978,003	874,569	1,425,388	994,409	278,858	689,072	12,271	196,923	235,305	-	-	2,147,822	1,361,680	2,580,143	-	-		
Net cash flows from (used in) investing activities	(141,158)	(60,408)	(189,697)	(869,847)	(856,103)	(1,356,285)	(288,203)	(275,268)	(383,172)	(83,446)	(173,824)	(182,803)	-	-	(1,382,652)	(1,365,603)	(2,111,957)	-	-		
Net cash flows from (used in) financing activities	(12,781)	20,011	(35,377)	66,124	(232,386)	(121,754)	(435,195)	(231,302)	(259,901)	59,227	(19,674)	(99,856)	-	-	(322,628)	(463,351)	(518,888)	-	-		

The Eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

35. Guarantees with third parties, contingent assets and liabilities, and other commitments

35.1 Direct guarantees

In thousands of U.S. dollars – ThUS\$

Guarantee Creditor	Debtor		Type of Guarantee	Committed Assets				
	Name	Relationship		Type	Currency	Amount	12-31-2024	12-31-2023
Banco do Nordeste	Enel Distribución Ceará S.A.	Creditor	Pledge on proceeds and others	Customer Collections	US\$	2,946	25,829	42,927
Other payables	EGP in Brazil	Creditor	Collateral deposits and pledges on shares	Deposits and shares *	US\$	432,462	341,753	446,598
CAF	Enel Distribución Perú S.A.	Creditor	Mortgage	Property, plant and equipment	US\$	-	-	5,483
Total						435,408	367,582	495,008

(*) Correspond to share titles held in the companies EGP Cabeça De Boi, EGP Damascena, EGP Delfina A Eólica, EGP Fazenda, EGP Maniçoba Eólica, EGP Morro Do Chapéu I Eólica, EGP Morro Do Chapéu II Eólica and EGP Salto Apiacás.

As of December 31, 2024 and 2023, the carrying amount of property, plant and equipment pledged as security for liabilities amounted to ThUS\$0 and ThUS\$5,615, respectively. Note that as of December 31, 2023, property, plant and equipment of Enel Distribución Perú were classified as held for sale (See Note 5.1).

As of December 31, 2024, the Company had future energy purchase commitments amounting to ThUS\$43,600,092 (ThUS\$57,924,015 As of December 31, 2023).

35.2 Indirect guarantees

In thousands of U.S. dollars – ThUS\$

Type	Contract Name	Termination Date	Guarantee Creditor	Debtor		Guarantee		Type of Guarantee	Currency	Outstanding balance	
				Name	Relationship	Guarantor				12-31-2024	12-31-2023
Solidarity	Bono H	October 2028	Noteholders Enel Generación Chile Bond Program (formerly Endesa Chile)	Enel Generación Chile	Subsidiary	Companies divided from the original debtor Endesa Chile (joint and several debtor Endesa Américas and post-merger Enel Américas)(1)		Joint and several co-debtor	US\$	34,364	46,223
Solidarity	Bono M	December 2029	Noteholders Enel Generación Chile Bond Program (formerly Endesa Chile)	Enel Generación Chile	Subsidiary	Companies divided from the original debtor Endesa Chile (joint and several debtor Endesa Américas and post-merger Enel Américas)(1)		Joint and several co-debtor	US\$	175,608	229,260
Bank Loan	SCOTIABANK 4131 III	February 2025	SCOTIABANK	Enel Distribución Río	Subsidiary	Enel Brasil		Guarantor	US\$	37,117	37,117
Bank Loan	SCOTIABANK 4131 IV	February 2025	SCOTIABANK	Enel Distribución Río	Subsidiary	Enel Brasil		Guarantor	US\$	22,249	22,247
Bank Loan	ENEL ENERGY EFFICIENCY & RENEWABLES FL (LATAM) B	April 2038	EUROPEAN INVESTMENT BANK	Enel Distribución São Paulo	Subsidiary	Enel SPA		Guarantor	US\$	54,997	38,905
Leasing	C22BR3R00003	June 2031	BR Properties S.A.	Enel Distribución São Paulo	Subsidiary	Enel Brasil		Guarantor	US\$	8,140	10,411
Bank Loan	BNDES BOA VISTA B1, B2 e B3	December 2034	BNDES	EGP Boa Vista	Subsidiary	Enel Brasil		Guarantor	US\$	9,496	13,251
Bank Loan	SAN 4131 EGP- 1	August 2033	BANCO SANTANDER S.A. - MILAN BRANCH	Enel Brasil	Subsidiary	Enel SPA		Guarantor	US\$	38,961	43,169
Bank Loan	CHINA 4131 EGP- 1	August 2033	BANK OF CHINA LTD - MILAN BRANCH	Enel Brasil	Subsidiary	Enel SPA		Guarantor	US\$	40,514	44,931
Bank Loan	SAN 4131 EGP- 2	August 2033	BANCO SANTANDER S.A. - MILAN BRANCH	Enel Brasil	Subsidiary	Enel SPA		Guarantor	US\$	34,833	38,614
Bank Loan	CHINA 4131 EGP- 2	August 2033	BANK OF CHINA LTD - MILAN BRANCH	Enel Brasil	Subsidiary	Enel SPA		Guarantor	US\$	36,255	40,190
Bank Loan	BNDES DELFINA B A1, A2 e A3	September 2034	BNDES	EGP Delfina B	Subsidiary	Enel Brasil		Guarantor	US\$	9,807	13,717
Bank Loan	BNDES DELFINA C B1, B2 e B3	September 2034	BNDES	EGP Delfina C	Subsidiary	Enel Brasil		Guarantor	US\$	2,297	3,213
Bank Loan	BNDES DELFINA D A1, A2, A3, C1 e C2	September 2034	BNDES	EGP Delfina D	Subsidiary	Enel Brasil		Guarantor	US\$	9,824	13,740
Bank Loan	BNDES DELFINA E A1, A2, A3, D1 e D2	September 2034	BNDES	EGP Delfina E	Subsidiary	Enel Brasil		Guarantor	US\$	9,870	13,806
Bank Loan	CHINA 4131 ITUVERAVA N	December 2031	BANK OF CHINA LTD - MILAN BRANCH	EGP Ituverava Norte	Subsidiary	Enel SPA		Guarantor	US\$	9,050	10,233
Bank Loan	SAN 4131 ITUVERAVA N	December 2031	BANCO SANTANDER S.A. - MILAN BRANCH	EGP Ituverava Norte	Subsidiary	Enel SPA		Guarantor	US\$	8,695	9,832
Bank Loan	PROPARCO 4131 ITUVERAVA N	December 2031	PROPARCO	EGP Ituverava Norte	Subsidiary	Enel SPA		Guarantor	US\$	14,323	19,829
Bank Loan	CHINA 4131 ITUVERAVA S	December 2031	BANK OF CHINA LTD - MILAN BRANCH	EGP Ituverava Sul	Subsidiary	Enel SPA		Guarantor	US\$	13,576	15,350
Bank Loan	SAN 4131 ITUVERAVA S	December 2031	BANCO SANTANDER S.A. - MILAN BRANCH	EGP Ituverava Sul	Subsidiary	Enel SPA		Guarantor	US\$	13,043	14,748
Bank Loan	PROPARCO 4131 ITUVERAVA S	June 2032	PROPARCO	EGP Ituverava Sul	Subsidiary	Enel SPA		Guarantor	US\$	21,485	29,743
Bank Loan	CHINA 4131 ITUVERAVA	December 2031	BANK OF CHINA LTD - MILAN BRANCH	EGP Ituverava	Subsidiary	Enel SPA		Guarantor	US\$	9,050	10,233
Bank Loan	SAN 4131 ITUVERAVA	December 2031	BANCO SANTANDER S.A. - MILAN BRANCH	EGP Ituverava	Subsidiary	Enel SPA		Guarantor	US\$	8,695	9,832
Bank Loan	PROPARCO 4131 ITUVERAVA	June 2032	PROPARCO	EGP Ituverava	Subsidiary	Enel SPA		Guarantor	US\$	14,323	19,829
Bank Loan	BNDES SÃO ABRAÃO A1, A2 e A3	December 2034	BNDES	EGP São Abraão	Subsidiary	Enel Brasil		Guarantor	US\$	9,520	13,284
Bank Loan	BEI 2017	July 2033	EUROPEAN INVESTMENT BANK	EGP Perú	Subsidiary	Enel SPA		Guarantor	US\$	-	119,445
Bank Loan	ENEL ENERGY EFFICIENCY & RENEWABLES FL (LATAM) 2021	December 2036	EUROPEAN INVESTMENT BANK	EGP Perú	Subsidiary	Enel SPA		Guarantor	US\$	-	27,535
Bank Loan	BID 2021	September 2031	INTER-AMERICAN DEVELOPMENT BANK	EGP Perú	Subsidiary	Enel SPA		Guarantor	US\$	-	38,937
Total										646,092	947,624

(1) Upon the demerger of the original issuer into Endesa Chile (currently Enel Generación Chile S.A.) and Endesa Américas, and in accordance with the bond indenture, all entities arising from the demerger are liable for the debt, regardless that the payment obligation remains in Enel Generación Chile S.A. After the merger carried out in 2016, the Company became liable for the obligations of Endesa Américas.

35.3 Litigation and Arbitration Proceedings

As of the date of these consolidated financial statements, the most relevant litigation and arbitration proceedings of Enel Américas and its subsidiaries are the following:

a) Enel Américas' pending lawsuits (Parent Company):

1. The Chilean Tax Authority (SII) carried out a regular audit for the 2012 business year (Tax Year 2013). On September 4, 2015, it provided notice of a tax assessment for the additional tax due. On April 1, 2022, the Supreme Court granted the suspension of the tax assessment for a period of ninety days, and thus the situation has been repeated until the closing of these financial statements. The lawsuit is awaiting the resolution of an appeal on the merits. Amount ThCh\$12,558,118 (ThUS\$12,627).

b) Subsidiaries' pending lawsuits:

Argentina:

Edesur S.A.

2. Edesur S.A. filed an administrative claim against the National Government for the damages derived from the non-compliance of the works related to the "Renewal and Repowering Plan for Conventional Lines and Extension of Public Lighting" (Plan Más Cerca Eléctrico) that should have been paid by the Federal Authority and implemented by the local jurisdictions in which Edesur S.A. provides its service. The damages are related to the costs of the execution of the works and the claim against the penalties for poor service quality that Edesur S.A. had to face in the areas where the aforementioned electric infrastructure plan was not properly carried out. Amount: ThARS\$ 3,100,000 (ThUS\$3,007).

Brazil:

Enel Brasil S.A.

3. In 2014, the Brazilian Tax Authority issued an assessment to Enel Brasil claiming violations in the collection of income tax on dividends allegedly distributed in an amount larger than owed in 2009 and 2010. Following the dismissal of the process at the administrative level, Enel Brasil appealed to the Judiciary. The company posted bond in the judicial collection action and it was accepted. The company presented its defense within the legal deadline. The lawsuit is currently in the production phase of expert witness evidence. The total amount of this litigation is estimated at ThBRL435,049 (ThUS\$70,420).
4. Enel Brasil received a resolution dismissing compensation requests submitted to the tax authorities. The compensation used a negative income tax balance for the year 2019. The amount involved in this litigation is estimated at ThBRL189,380 (ThUS\$30,655).

Enel Distribución Ceará S.A. (Companhia Energética do Ceará S.A. o “Coelce”)

5. The Public Prosecutor’s Office has filed a public civil action against Enel Distribuição Ceará, Enel Geração Fortaleza and ANEEL (the Brazilian Electricity Regulatory Agency) alleging that a) the electric power purchase agreement (PPA) signed between Enel Distribuição Ceará and Enel Geração Fortaleza (companies of the same economic group) was illegal, the price of the contracted energy being very high, with excessive costs in the final consumers’ tariff and b) the tariff review conducted by ANEEL since 2002 was wrong, since it took into consideration inaccurate data in the process. Enel Distribuição Ceará filed motions for clarification against the decision, to date unresolved. The amount involved in the claim is undetermined.
6. Several rural electricity cooperatives have filed lawsuits to review the lease fee for the energy supply network in the rural area of the State of Ceará allegedly owned by them. Although Enel Distribuição Ceará regularly pays the network lease fee to 13 rural electricity companies, a discussion on the ownership of these assets is pending decision, since they allegedly have already been directly replaced by Enel Distribuição Ceará throughout the more than 30 years of these lease contracts.
 - (i) Cooperativa de Eletrificação Rural do Vale do Acaraú (COPERVA) versus Companhia Energética do Ceará (Coelce) (collection action): There is no preliminary injunction and there is still no first instance decision from the Ceará state court, and Cooperativa de Eletrificação Rural do Vale do Acaraú (COPERVA) versus Companhia Energética do Ceará (Coelce) (action for a review of the sums charged Coelce). Enel filed an appeal against this decision with the Superior Court of Justice in order that a decision be rendered, which is pending. The amount involved in the two lawsuits is ThBRL533,354 (ThUS\$86,333).
 - (ii) Cooperativa de Energia, Telefonía e Desenvolvimento Rural (COERCE) versus Companhia Energética do Ceará (Coelce): There is no preliminary injunction and there is still no first instance decision from the Ceará state court. The amount involved in this lawsuit is ThBRL319,942 (ThUS\$51,788).
 - (iii) Cooperativa de Energia, Telefonía e Desenvolvimento Rural (COPERCA) versus Companhia Energética do Ceará (Coelce). During the year 2023 the case was abandoned by COPERCA. Following expert witness statements, the case is currently before a judge for deliberation. The amount involved in the lawsuit is ThBRL277,915 (ThUS\$44,985).
7. Endicon Engenharia de Instalações e Construções S/A has filed a lawsuit for material and reputational damages against Enel Distribuição Rio (Ampla Energia e Serviços) and Enel Distribuição Ceará (Companhia Energética do Ceará – COELCE) for alleged contractual breaches. Procedural instructions are awaited. The amount involved in the lawsuit in relation to the Enel Distribuição Ceará contracts was ThBRL223,210 (ThUS\$37,749).
8. Two lawsuits are currently being processed, which were filed by different institutions against Ratifying Resolution No. 3,026, which authorized the annual tariff readjustment of the electricity distribution service provided by Enel Distribuição Ceará at the average percentage of 24.85%, alleging that it is null and void. Furthermore, in one of them they also question the quality of the services provided since 2016. The amount involved in one of the lawsuits is ThBRL 63,462 (ThUS\$ 10,197) and in the other lawsuit it is undetermined.
9. A public civil action was filed through which the Instituto de Defesa dos Consumidores, in which the inclusion of the costs for energy theft reflected in the tariff is questioned, and states that consumers could not pay for the costs for energy theft committed by other persons and that the distributor should adopt the necessary actions for its reduction. On January 22, 2024, an appeal was filed and the case is awaiting referral to the Federal Regional Court. On April 16, 2024, the judge ordered proceedings which are pending. The amount involved in the lawsuit is undetermined.

10. Enel Distribuição Ceará must apply the “pro rata” rule (subsidy for low-income consumers in the state of Ceará) to calculate the amount of the tax on movement of goods and services (“ICMS”) deductible with respect to the total ICMS included in energy purchases, and to this end Enel Distribuição Ceará has a total of 10 lawsuits covering the years 2005 to 2014. The company continues its defense in the administrative and judicial proceedings. The total amount involved in these lawsuits is estimated at ThBRL295,056 (ThUS\$47,906).
11. The State of Ceará issued assessments to Enel Distribuição Ceará for the periods 2003, and from 2004 to 2014, since it considered that the ICMS for the acquisition of fixed assets had been incorrectly deducted. Enel Distribuição Ceará has filed its administrative defenses in all administrative actions and is awaiting final decisions. The total amount involved in this lawsuit is ThBRL210,580 (ThUS\$34,086).
12. The State of Ceará filed proceedings against Enel Distribuição Ceará to demand ICMS on the subsidy paid by the Federal Government to Enel Ceará (and all distributors in Brazil) for regulatory discounts applied to certain consumers, for the years 2015, 2016 and 2017. The total amount of this litigation is ThBRL569,684 (ThUS\$92,213).
13. Acender Engenharia Ltda. has filed a lawsuit for material and reputational damages against Enel Distribuição Ceará (Companhia Energética do Ceará – COELCE) for alleged breach of contract. The amount involved in the lawsuit is ThBRL168,459 (ThUS\$ 27,268).

Enel Distribuição Rio (formerly – Ampla Energia e Serviços S.A.)

14. Endicon Engenharia de Instalações e Construções S/A has filed a lawsuit for material and reputational damages against Enel Distribuição Rio (Ampla Energia e Serviços) and Enel Distribuição Ceará (Companhia Energética do Ceará – COELCE) for alleged contractual breaches. Procedural instructions are awaited. The amount involved in the lawsuit is ThBRL159,724 (ThUS\$25,854).
15. The Niterói Workers Union filed a labor claim against Enel Distribuição Rio demanding the payment of a 26.05% wage differential from February 1989, by virtue of the Economic Plan instituted by Decree Law No. 2,335/87. The action for rescission filed by Enel was judged unfavorable on June 6, 2022. Subsequently, Enel filed successive appeals, all of which were decided unfavorably. On April 30, 2024, Enel filed a new appeal which is still pending resolution. The amount involved in the lawsuit is ThBRL159,160 (ThUS\$25,763).
16. In 2005, the Brazilian Tax Administration notified Enel Distribuição Rio S.A. an Order declaring the inapplicability of the special tax regime that had reduced to zero the rate of income tax withheld at source on interest remitted abroad on account of the Fixed Rate Notes (FRN) issued by the Company in 1998. A judgment is pending. The value of the litigation was reduced by 56% in March 2024, after the Company’s request for exclusion of the penalty (and interest thereon). The amount of this litigation is estimated at ThBRL660,279 (ThUS\$106,878).
17. The State of Rio de Janeiro levied a tax assessment against Enel Distribuição Rio for the periods from 1996 to 1999 and from 2007 to 2017, since it was of the opinion that the ICMS recorded on the acquisition of fixed assets had been incorrectly deducted. Enel Distribuição Rio filed its administrative and judicial defenses in all proceedings and the judicial proceedings await final decisions. The total amount of this litigation is estimated at ThBRL153,170 (ThUS\$24,793).
18. Cibran has filed some claims for damages for problems with the energy supply, which occurred during the period from 1987 to 1999 and some days in 2002. The amount involved is undetermined.

19. Public civil action filed by the Municipality of Paraty, alleging poor quality of the energy supply in the Municipality. The process is in the sentence execution phase. The amount involved is undetermined.

20. As a consequence of the weather event of November 18, 2023, as of December 31, 2024, 3481 individual actions and 19 collective actions were filed by Municipal representatives and the Public Prosecutor's Office, requesting precautionary measures to provide assistance to the Distributor and to provide information. and, ultimately, the maintenance of the assistance measures, as well as the order for payment of the amounts for individual and collective reputational and material damages to be determined at the appropriate procedural stage. As of December 31, 2024, of the total of 3,481 individual actions, the amount is ThBRL77,843 (ThUSD\$12,600). For collective actions (19 in all) the amount is undetermined.

Enel Distribución Sao Paulo S.A. (Eletropaulo)

21. Eletropaulo filed an action to annul ANEEL's administrative decision, which determined the retroactive exclusion of the tariffs applied by Eletropaulo prior to the date of its third periodic review, with the refund of sums associated with a possibly non-existent network and rejected a subsidiary request (made by Eletropaulo) for inclusion of other existing service assets (network), but not recorded in the company's remuneration base. On April 10, 2024, a first-instance decision was issued dismissing Enel's requests. An appeal was subsequently filed, together with a request for suspensive effect on the appeal by Eletropaulo to stay enforcement of the decision. The amount involved in the lawsuit is ThBRL1,400,936 (ThUSD\$226,766).

22. The Federal Public Prosecutor's Office (MPF) has filed a public civil action against Enel Distribuição Sao Paulo and ANEEL seeking to block the inclusion in consumers' tariffs of amounts contracted with affiliated parties and the reimbursement of double the amounts already collected. The amount involved in the claim is undetermined.

23. The Federal Public Prosecutor's Office (MPF) has filed a public civil action against Eletropaulo and ANEEL seeking the recognition and consequent extinction of the benefit for the improper accounting of the profits generated by the payment of interest on equity in the tariff composition. The first instance judgment was favorable to the Company. We are awaiting the decision on the appeal filed by the MPF. On September 19, 2024, Enel filed appeals with the Superior Courts. The amount involved in the lawsuit is undetermined.

24. The Federal Public Prosecutor's Office (MPF) has filed a public civil action against Eletropaulo seeking to set the statute of limitations for the collection of amounts related to overdue consumption invoices at 90 days and the double refund of any amounts wrongfully collected from consumers who signed Terms of Debt Confession (TCD's) that were partially or totally composed of third-party debts. Unfavorable first and second instance judgments (in second instance increasing the penalty to double). The amount involved in the claim is undetermined.

25. In November 1998, three notifications were delivered by Caixa Econômica Federal regarding the alleged failure to collect FGTS during the period from January 1993 to September 1998. Eletropaulo filed an action for annulment to cancel the debt. Eletropaulo filed a special appeal with the Superior Court of Justice (STJ), pending a decision. The amount involved in the lawsuit is ThBRL130,693 (ThUSD\$21,155).

26. Lawsuit filed by Enel Distribuição São Paulo, requesting recognition that the COFINS amounts paid by the Company were made in accordance with the rules of the Brazilian Federal Government's Amnesty Program (reduction of fines and interest) created in 1999. The amount of the litigation is ThBRL175,452 (ThUSD\$28,400).

27. In May 2008, the Brazilian Tax Authority filed a lawsuit against Enel Distribuição São Paulo seeking payment of the PIS (Social Integration Program) tax, corresponding to the rate increase for the period from March 1996 to December 1998. The company made a legal deposit in the amount involved and, in opposition to the decision, filed a petition for clarification of the decision which is currently pending. The amount in dispute is ThBRL265,591 (ThUS\$42,991).
28. In accordance with a final decision issued after a trial, Enel Distribuição São Paulo was granted the right to offset claims for FINSOCIAL (the social contribution system established in March 1992 before COFINS) related to amounts paid from September 1989 to March 1992. The Company filed an appeal, which was partially upheld. The Company filed an appeal with the Administrative Court of last instance. The amount in dispute is ThBRL267,310 (ThUS\$43,269).
29. The Brazilian Federal Tax Authority issued a tax assessment to Enel Distribuição São Paulo, based on the alleged non-payment of Personal Income Tax (IRPJ) and Social Contribution on Net Profit (CSLL) for the 2001 and 2002 fiscal years, because the company allegedly deducted integrated amounts paid to its pension fund from both the IRPJ and the CSLL, when the specific regulation establishes a 20% limit for such deductions. The amount of the litigation is ThBRL197,238 (ThUS\$31,926).
30. The Tax Authority issued a tax assessment to Enel Distribuição São Paulo which rejected the offset related to the credits of the PIS originated by legislative changes introduced by Decrees 2,445 and 2,449/1988, which were declared unconstitutional by the Federal Supreme Court (STF). The Company obtained an unfavorable decision in the second administrative instance. An appeal was filed for the last administrative instance. The amount of the dispute is ThBRL191,860 (ThUS\$31,056).
31. Enel Distribuição São Paulo filed a lawsuit seeking recognition of the right to offset the total tax credits resulting from Enel Distribuição São Paulo's division against the Social Contribution on Net Profit (CSLL). Favorable rulings were issued in the courts of first and second instance. In May 2017, the Tax Authority filed an interlocutory appeal with the Superior Court of Justice, which is pending. The amount of the litigation is ThBRL133,263 (ThUS\$21,571).
32. In July 2000, Enel Distribuição São Paulo filed a lawsuit seeking the recognition of credits arising from improper payments of PIS made pursuant to Decrees 2,445 and 2,449/1988, which were declared unconstitutional by the Federal Supreme Court (STF). The Federal Tax Authority did not ratify the total amount of ThBRL738,768 (ThUS\$119,583).
33. Tax assessments issued by the Tax Authority of the Municipality of São Paulo, seeking payment of the Public Lighting Contribution (COSIP) related to the period from March 2011 to December 2015. These tax assessments are based on the alleged irregularities attributed to the company: (i) incorrect classification of customers, (ii) illegally applied tax exemption, and (iii) non-payment of the penalty for non-payment of late contribution payments. Enel SP filed another guarantee in order to dispute 2 other debts related to the same subject that the company is awaiting the assessments. The amount in dispute is ThBRL259,790 (ThUS\$42,052).
34. The Tax Authority of the State of São Paulo issued five tax assessments seeking payment of ICMS due to allegedly invalid setoffs in which the company used assigned credits in the acquisition of fixed assets, and which the Tax Authority believed was not appropriate. The company filed its administrative defenses in all the administrative procedures and is awaiting the final decisions. The amount of the litigation is ThBRL210,310 (ThUS\$34,042).

35. Enel Distribuição São Paulo filed lawsuits against several tax assessments issued by the Tax Authority of the State of São Paulo claiming the payment of ICMS due to alleged irregularities in the debt reversal transactions. The amount of all litigation cases is ThBRL229,749 (ThUS\$37,189).
36. The Brazilian Federal Tax Authority issued tax assessments to Enel Distribuição São Paulo based on the alleged non-payment of PIS/PASEP and COFINS taxes for the period from 2013 to 2018, arising from the disallowance of credits assigned in the acquisition of goods and services. The amount of the litigation is ThBRL314,471 (ThUS\$50,903).
37. Tax assessment issued by the Federal Tax Authority against Enel Distribuição São Paulo, based on the alleged non-payment of Income Tax (IRPJ) and Social Contribution on Liquid Profit (CSLL) for the fiscal years 2017, 2018 and 2019, due to the fact that the company allegedly deducted certain amounts. The tax use of the premium amortization was initiated after the corporate reorganizations carried out by the former controller in 2016. The Company has filed a new appeal. The decision determined the return of the case to the first administrative instance for a new trial. The amount in dispute is ThBRL916,493 (ThUS\$148,351).
38. Socrel – Serviços de Eletricidade e Telecomunicações Ltda. has filed an action against Enel Distribuição São Paulo in which it demands damages on account of the termination of 11 contracts. It alleges that a succession of events occurred in the contracts, have resulted in the termination of the same, for which it claims damages. On November 7, 2023, it was determined that the lawsuit will return to the first instance to (i) produce this oral evidence and (ii) a new decision will be issued. Enel filed a Special Appeal to the Superior Court against the annulment of the first instance judgment. The amount involved in the lawsuit is ThBRL \$365,031 (ThUS\$59,087).
39. Eletropaulo has filed an action annulling the decision of The National Electric Energy Agency – ANEEL that has sanctioned Enel for alleged errors in the registration of the company's asset base for the total cancellation of the sanction. The judge issued a decision dismissing Eletropaulo's claim. ENEL Sao Paulo has filed an appeal to the Court (second instance), to date still pending resolution. There is an injunction in place suspending all effects of the penalties. The amount involved in the penalty is ThBRL223,984(ThUS\$36,256).
40. As a consequence of the weather events of November 3, as of December 31, 2023, 528 individual actions and 7 class actions proposed by Municipal representatives, Unions, Political Party, Public Prosecutor's Office and Public Defender's Office were filed, requesting injunctive relief, the provisions of services of the distributor and the provision of information and/or documents and, ultimately, the maintenance of the service measures, as well as the order of payment of the amounts for individual and collective reputational and material damages to be determined at the appropriate procedural stage. As of December 31, 2024, of the total of 528 individual actions, the amount involved is ThBRL 19,845 (ThUS\$ 3,212). For collective actions, the amount is undetermined.
41. Eletropaulo has filed an action to annul ANEEL's administrative decision that determined the payment of a penalty for non-compliance with the 2021 DEC and FEC supply quality indicators and for considering that Enel did not provide an adequate services, in terms of the quality of the electricity supply in São Paulo, with the imposition of a fine. On March 7, 2024, a court order was granted to suspend the collection of the fine during the trial proceedings, which are ongoing. The amount involved in the lawsuit is ThBRL127,126 (ThUS\$20,578).

42. On February 9, 2024, a fine was received from ANEEL, in relation to the quality of services provided by Enel Distribución Sao Paulo also related to the weather event that occurred on November 3, 2023. In regard to the complaint, on February 21, 2024, an administrative appeal was filed against the fine, however, it remained upheld. Subsequently, on April 25, 2024, a lawsuit was filed requesting the annulment of the fine. On April 26, 2024, a court order was granted to suspend the collection of the fine during the trial proceedings, which are ongoing. The amount of the fine is ThBRL187,031 (ThUS\$30,274).
43. As a result of the weather events of October 11, 2024, as of December 31, 2024, 632 individual actions and 6 collective actions are active, the plaintiffs of which are prosecutors, representatives of the municipality, associations, political parties, the Federal Government, the State of Sao Paulo and one citizen, who are requesting precautionary measures related to the quality of the energy supply services provided and are also requesting intervention in the Concession Contract. Regarding the merits, the plaintiffs requested confirmation of the precautionary measures, with the payment of the amounts for individual and collective moral and material damages, to be determined at the appropriate procedural moment, as well as the annulment of the concession contract and/or sanctions against Eletropaulo Metropolitana Eletricidade de Sao Paulo S.A. As of December 31, 2024, of the total of 632 individual actions, the amount involved is ThBRL 10,111 (ThUS\$ 1,637). For collective actions, the amount is undetermined.
44. In March 2017, the Brazilian Supreme Federal Court (STF) resolved a matter of general repercussion, related to the calculation of PIS and COFINS taxes. The STF confirmed the thesis that the ICMS tax should not be part of the PIS and COFINS calculation base, however, the Federal Government filed an appeal, seeking to determine the temporary effects and some clarifications.

In May 2021 the STF ruled on the appeal and confirmed that the ICMS to be considered in these credits is the ICMS billed and not the ICMS paid. In addition, the Court established that the effects will be as from the March 2017 ruling, except for taxpayers who filed individual claims prior to this date.

Our subsidiaries in Brazil that were affected by the STF ruling, filed legal actions in this regard, in the respective Regional Federal Courts. Enel Distribuição Sao Paulo, Enel Distribuição Ceará in 2019 and Enel Distribuição Rio in September 2021 were notified in 2019 and 2020 of the final rulings issued by those Courts, recognizing their right to deduct the ICMS applied to their own operations from the PIS and COFINS calculation bases (for the periods from December-2003 onwards for Enel Distribuição Sao Paulo and for Enel Distribuição Rio, May-2001 onwards for Enel Distribuição Ceará).

Considering various internal and legal advisors' analyses, as well as the best estimates available, Enel Distribuição São Paulo, Enel Distribuição Ceará and Enel Distribuição Rio recognized assets of ThBRL2,728,738 (ThUS\$441,695), ThBRL127,967 (ThUS\$20,714) and ThBRL2,683,530 (ThUS\$434,377), respectively.

As the excess payment of PIS and COFINS taxes was passed on to the final customers, simultaneously with the recognition of these recoverable taxes, our subsidiaries have recognized a regulatory liability for the same amounts indicated above, net of any costs incurred or to be incurred by the Companies in these legal proceedings. These liabilities represent the obligation to reimburse end customers for taxes recovered.

The Group will adopt tax credit recovery procedures in accordance with legal provisions. The transfer to consumers will depend on the effective use of the tax credit by the Companies and will be carried out in accordance with the regulations of the National Electric Energy Agency (ANEEL).

On June 28, 2022, Law 14,385/2022 was published to regulate the refund to consumers of the amounts of taxes collected in excess by the providers of the public electricity distribution service, such as those resulting from the exclusion of the ICMS from the calculation basis of the PIS and COFINS.

Considering the interpretation of the tax authorities, Enel SP and CE filed a lawsuit to guarantee its related right to offset all PIS and COFINS credits recognized by the final decision without time limitation.

On December 29, 2023, Provisional Measure 1 was published dealing with tax offsets, creating limits for the use of credits from a final court decision and establishing that offsets may be made after 5 years. The aforementioned Provisional Measure was turned into Law.

Companies will continue to adopt tax credit recovery procedures in accordance with legal provisions and presented tax credit calculations in response to the request of the Tax Authority.

45. Enel Distribuição São Paulo has 2 legal actions (period from December 2003 to December 2014 and January 2015 onwards) and the Federal Union filed a rescissory action against the second litigation, understanding that part of the term (period prior to March 2017) is affected by the adjustment of the effects of the judgment of the Brazilian Federal Supreme Court (STF) in the matter of general repercussion. In May 2022, the Company presented its defense that the second action only reinforced the right recognized in the first actions. Litigation was suspended until the first action is adjudged. In addition, it is important to note that, as mentioned above, the Company, simultaneously with the recognition of these recoverable taxes, has recognized a regulatory liability for the same amounts.

46. Eletropaulo has filed a collection action against CTEEP for the historical value of R\$1.8 billion, which currently amounts to R\$2.1 billion (ThUS\$339,915), originating from a debt with Eletrobras (incurred prior to the privatization of the Company) and which was settled by the Company in 2018, except for its right to collect from the actual debtor (CTEEP). In the understanding of the Company and its retained legal advisors and arbitrators, under the spin-off of the Company occurred in 1998, and prior to its privatization, the debt in question was transferred to Companhia Paulista de Transmissão - EPTE (predecessor of CTEEP), in terms of the division protocol of December 22, 1997. Therefore, CTEEP is liable for the debt. Enel filed appeals with the Superior Courts. On May 17, 2024, it was decided to suspend the processing of our appeals. The amounts involved in the lawsuit are 13% of the updated value of the share, which would correspond to ThBRL289,872 (ThUS\$46,921).

Enel Cien S.A.

47. Enel CIEN is an Enel group transmission company in Brazil. Its network connects the electrical system of Brazil and Argentina. Enel CIEN has signed contracts with two Brazilian companies (Furnas and Tractebel Energia S.A.) for the purchase and sale of energy with firm power and associated energy from Argentina. In 2005, due to the energy and economic crisis in Argentina, it was no longer possible to fulfil the terms of the contract. The two companies have filed actions for declaration of contractual termination, imposition of contractual penalties and claims for compensation (not estimable to date).

- Furnas versus Enel CIEN S.A. The favorable decision for Enel is now final.

- Tractebel Energia S.A. and Enel CIEN S.A. In February 2023, a decision favorable to CIEN was published in the first and second instances. Awaiting judgment of Tractebel's appeal in the third instance. The amount involved in the lawsuit was ThBRL783,443 (ThUS\$126,814).

Enel Green Power Cachoeira Dourada S.A.

48. A tax assessment issued by the Federal Tax Authority to collect PIS and COFINS due to the non-acceptance of credits of these contributions on costs related to the import of energy. The Company presented its defense and is awaiting the administrative decision. The amount of the dispute is BRL452,487 (ThUS\$73,243).

Alba Energía Ltda.

49. In September 2024, a public civil action was filed by the Public Prosecutor's Office of Piauí (MP/PI) against Alba Energía Ltda. and Enel Brasil S.A., in relation to the São Gonçalo Solar Complex and the alleged breach of the measures provided for in the Conduct Adjustment Agreement and Substitute Agreement for Environmental Fine and Lifting of Attachment (TAC) signed by Alba with SEMARH (State Secretariat for the Environment and Water Resources) in September 2020. The main risks are associated with the possible acceptance of the precautionary measure requested by the Public Prosecutor's Office. On October 8, the judge granted the requested precautionary measure. Enel filed an appeal because it was the company that had been summoned and is currently awaiting the evaluation of the suspensive effect. The claim is for ThBRL200,000 (ThUS\$32,374).

Colombia:

Enel Colombia S.A. (ex Emgesa S.A. ESP)

50. In the class action lawsuit filed in the Administrative Court of Huila against Enel Colombia S.A. (formerly Emgesa), the Nation - Ministry of Environment and Development and Ministry of Mines and Energy, Comepez and other fish farming companies and artisanal fishermen, requests the protection of collective rights related to a healthy environment, public health, food security, and the adoption of corrective and preventive measures to avoid a massive mortality in the fish farming projects of the Betania reservoir, caused by the filling of the reservoir and the operation of El Quimbo. Following the first instance ruling of December 18, 2020, obligations were established aimed at implementing a project to decontaminate the reservoir. Currently, the process is in the second instance, and a final ruling is pending. It should be noted that this process does not have an assigned amount, since it deals with the protection of collective rights.
51. Action for Annulment and Restoration of Rights brought by Emgesa against the Regional Autonomous Corporation of Cundinamarca (CAR). The CAR, by means of Resolutions 506, of March 28, 2005, and 1189 of July 8, 2005, imposed on Enel Colombia S.A. (formerly Emgesa), EEB and the Empresa de Acueducto y Alcantarillado de Bogotá (EEAB) the execution of works in the El Muña reservoir. Enel Colombia S.A. (formerly Emgesa) filed a lawsuit against these resolutions seeking their annulment. As for the procedural status, a first instance ruling was issued dismissing the annulment of these resolutions. Appeals were lodged by Emgesa, EEB and EEAB, which are pending resolution. There is also a simultaneous action for annulment and reinstatement brought by Emgesa against the CAR. In this lawsuit, on April 8, 2022, a ruling was handed down denying our claims. An appeal was filed with the Council of State, and we expect a second instance ruling in 2027. The amount involved in this litigation is ThCOP 161,270,000 (ThUS\$36,606).

52. Class action lawsuit for flooding in Barrio Bosa and Kennedy in Bogotá DC. The Mayor's Office of Bogotá, the Ministry of the Environment, the Water and Sewerage Company of Bogotá, the Superintendency of Public Services and Enel Colombia SA ESP (formerly Emgesa) were sued for material and moral damages by a group of inhabitants of these sectors, who were seeking compensation for the floods that occurred in 2010 and 2011 due to the overflowing of the Bogotá River. With regard to Enel Colombia SA ESP (formerly Emgesa), the plaintiff claims that the company is liable for the operation of the Alicachín power plant floodgates. The company has filed a defense. This lawsuit is currently in the evidentiary stage. The lawsuit is seeking approximately ThCOP\$2,222,742,172 (ThUS\$504,533).

Enel Colombia S.A. (ex Codensa S.A. ESP)

53. Class action against Enel Colombia S.A. (formerly Codensa S.A. ESP), brought by several residential complexes including the Centro Médico de la Sabana, which is being heard by the First Administrative Court of Bogotá D.C. where they are seeking a refund from the company for what they claim to be overcharges for not applying the tariff benefit to which they claim to be entitled as users belonging to Voltage Level One and owners of the infrastructure, as established in Resolution 082 of 2002, modified by resolution 097 of 2008. The process is currently awaiting the first instance ruling. The estimated amount is ThCOP337,626,840 (ThUS\$76,637).

54. Henry Andrew Barbosa filed a class-action lawsuit against Enel Colombia S.A. (formerly Codensa S.A. ESP) and the Special Public Services Administrative Unit of the Bogotá Capital District (UAESP). Through the class action ruling, Enel Colombia S.A. (formerly Codensa S.A. ESP) and the UAESP were ordered to re-settle the 1997 Public Lighting Agreement signed between them, which determined that there were 8,661 fewer street lights than Codensa actually considered in its invoicing. The parties agreed in 2014 on the reliquidation and made a settlement for the periods 1998 to 2004, leaving an obligation to be paid by Enel Colombia S.A. (former Codensa S.A. ESP). The UAESP issued Resolution whereby it initiated the enforced collection for ThCOP113,082,894 (ThUS\$27,092), and on September 4, 2024, it issues Resolution No. 007, which settles the obligation in the amount of ThCOP342,442,453 (ThUS\$82,041). On December 18, a proposed payment agreement for 34 million euros was filed, and as of today, we are awaiting a decision on the agreement. Therefore, on January 10, a request was filed to extend the suspension period for an additional 15 business days, until the payment proposal is resolved.

55. Class action by Alfonso Jimenez Cuesta for collection of penalties to users. Enel Colombia S.A. ESP (formerly Codensa) is being sued by a group of users for damages for the penalties imposed by the former Codensa to those who had fraudulently altered their consumption meters. This article was subsequently declared null and void by the State Council, which led the plaintiff to file the aforementioned lawsuit, arguing that it had to respond for the money collected from users during the term in which the aforementioned article was in force. In our defense, Codensa acted in compliance with the law while it was in force. This litigation is in the evidentiary stage: It has an amount of ThCOP150,000,000 (ThUS\$34,048).

56. Declaratory action brought by Inversiones Los Almendros del Norte Ltda. The claimant alleges that it built three electrical circuits in 1998 located at Carrera 118 No. 128-34 for Enel Colombia S.A. ESP (formerly Codensa) and that they have not been paid for. In December 2024, the defense presented by Enel was submitted. The amount of the lawsuit is ThCOP132,191,499 (ThUS\$30,006).

In relation to the litigation proceedings described above, the Group had established provisions for ThUS\$38,543 as of December 31, 2024 (see Note 24). Although there are other lawsuits that also have associated provisions but are not described in this note because they individually represent immaterial amounts, the management of the Company considers that the provisions recorded in the consolidated financial statements are adequate to cover the risks of litigation and therefore do not expect additional liabilities other than those already specified.

35.4 Financial restrictions

Several debt contracts of the Company, and of some of its subsidiaries include the obligation to comply with certain financial ratios, which is common in contracts of this nature. There are also affirmative and negative covenants that require monitoring of these commitments. In addition, there are restrictions in the sections of events of default that must be fulfilled to avoid acceleration of the debt.

Cross Default

Certain financial debt contracts of the Company contain cross default clauses:

Financial restrictions	Enel Américas	Enel Américas
Type of instrument with restriction	Line of Credit	Uncommitted credit line
Restriction to be complied with by Reporting Company or Subsidiary	Any debt held by Enel Américas, for any financial debt in default, and that the principal amount of the debt giving rise to the cross default exceeds US\$150 million in an individual debt.	Any financial debt held by Enel Américas, for any amount in default.
Creditor	BBVA, S.A. New York Branch	Banco Santander Chile
Registration number	-	-
Name of financial indicator or ratio	Cross default	Cross default
Periodicity of measurement	Quarterly	Quarterly
Calculation mechanism or definition of the indicator or ratio	Debt past due greater than US\$150 million in principal amount on an individual basis.	Defaulted debt.
Restriction that must be fulfilled (Range, Value and Unit of measurement)	No individual debt past due in excess of US\$150 million.	No individual debts in default.
Indicator or ratio determined by the company	No individual debts past due in excess of US\$150 million.	There are no debts in default.
Compliance YES/NO	Yes	Yes
Accounts used in the calculation of the indicator or ratio	-	-

Financial restrictions	Enel Américas	Enel Américas
Type of instrument with restriction	Yankee bonds	Yankee bonds
Restriction to be complied with by Reporting Company or Subsidiary	Any financial debt held by Enel Américas or any Significant Subsidiary, for any amount in default, and that the principal amount of the debt giving rise to the cross default exceeds US\$150 million in an individual debt.	Any financial debt held by Enel Américas, for any amount in default, and that the principal amount of the debt giving rise to the cross default exceeds US\$30 million in an individual debt.
Creditor	BNY Mellon (bondholder representative)	BNY Mellon (representing bondholders)
Registration number	ISIN: US29274FAF18	ISIN: US29274FAC86
Name of financial indicator or ratio	Cross default	Cross default
Periodicity of measurement	Quarterly	Quarterly
Calculation mechanism or definition of the indicator or ratio	Debt in default greater than US\$150 million in principal amount on an individual basis.	Debt in default greater than US\$30 million in principal amount on an individual basis.
Restriction that must be fulfilled (Range, Value and Unit of measurement)	No individual debt past due in excess of US\$150 million.	No individual debt past due in excess of US\$30 million.
Indicator or ratio determined by the company	No individual debts past due in excess of US\$150 million in principal amount.	No individual debts past due in excess of US\$30 million.
Compliance YES/NO	Yes	Yes
Accounts used in the calculation of the indicator or ratio	-	-

Financial covenants

Financial covenants are contractual commitments with respect to minimum or maximum financial ratios that the Company is obliged to meet at certain years of time (quarterly, annually, etc.) and in some cases only when certain conditions are met. Most of the financial covenants of the Company limit leverage and track the ability to generate cash flow that will service the companies' indebtedness. Certain companies are also required to periodically certify these covenants. The types of covenants and their respective limits vary according to the type of debt and contract.

The debts of Enel Américas' subsidiaries include the following financial covenants. The definitions and calculation formulas of these covenants are established in each relevant contract.

Financial restrictions	Enel Distribución Ceará	Enel Distribución Ceará	Enel Distribución Sao Paulo	EGP Volta Grande
Type of instrument with restriction	6th bonds issued	8th and 9th Bonds Issued	24th, 25th, 26th and 27th Bonds Issued	1st Bond Issued
Restriction to be complied with by Reporting Company or Subsidiary	A ratio of debt repayment capacity over EBITDA of less than or equal to 3.50 must be maintained.	A ratio of debt repayment capacity over EBITDA of less than or equal to 3.50 must be maintained.	A ratio of debt repayment capacity over EBITDA of less than or equal to 3.50 must be maintained.	A ratio of debt repayment capacity over EBITDA of less than or equal to 4.00 must be maintained.
Creditor	Oliveira Trust Distribuidora de Títulos E Valores Mobiliarios S.A. (Representative of Bondholders)	Oliveira Trust Distribuidora de Títulos E Valores Mobiliarios S.A. (Representative of Bondholders)	Oliveira Trust Distribuidora de Títulos E Valores Mobiliarios S.A. (Representative of Bondholders)	Oliveira Trust Distribuidora de Títulos E Valores Mobiliarios S.A. (Representative of Bondholders)
Registration number	ISIN: BRCOCEDBS085; BRCOCEDBS0B1	BRCOCEDBS0E5; BRCOCEDBS0F2	ISIN: BRELPLDBS0X2; BRELPLDBS0Y0; BRELPLDBS100; BRELPLDBS118; BRELPLDBS126	BREGVGDBS009; BREGVGDBS017
Name of financial indicator or ratio	Net Financial Debt / EBITDA	Net Financial Debt / EBITDA	Net Financial Debt / Adjusted EBITDA	Net Financial Debt / EBITDA
Periodicity of measurement	Quarterly	Quarterly	Quarterly	Quarterly
Calculation mechanism or definition of the indicator or ratio	The sum of Financial Debt minus Cash is divided by EBITDA.	The sum of Financial Debt minus Cash is divided by EBITDA.	The sum of Financial Debt minus Cash is divided by Adjusted EBITDA plus Losses on deactivation of assets and rights.	The sum of Financial Debt minus Cash is divided by EBITDA.
Restriction that must be fulfilled (Range, Value and Unit of measurement)	A ratio of Debt Paying Capacity to Adjusted EBITDA of less than or equal to 3.50 must be maintained.	A ratio of Debt Payment Capacity over EBITDA of less than or equal to 3.50 must be maintained.	A ratio of Debt Paying Capacity to Adjusted EBITDA of less than or equal to 3.50 must be maintained.	A ratio of Debt Payment Capacity over EBITDA of less than or equal to 4.00 must be maintained.
Indicator or ratio determined by the company	2.40	2.41	0.59	1.76
Compliance YES/NO	Yes	Yes	Yes	Yes
Accounts used in the calculation of the indicator or ratio	Financial Debt, Cash, EBITDA	Financial Debt, Cash, EBITDA	Financial Debt, Cash, EBITDA	Financial Debt, Cash, EBITDA

Financial restrictions	Enel Distribución Ceará	Enel Distribución Sao Paulo
Type of instrument with restriction	Debt with Financial Institutions.	Debt with Financial Institutions.
Restriction to be complied with by Reporting Company or Subsidiary	A ratio of debt repayment capacity over EBITDA of less than or equal to 3.50 must be maintained.	A ratio of Debt Payment Capacity over Adjusted EBITDA of less than or equal to 3.50 must be maintained.
Creditor	Citi y Scotiabank	Scotiabank
Registration number	-	
Name of financial indicator or ratio	Net Bank Debt / EBITDA	Net Financial Debt / Adjusted EBITDA
Periodicity of measurement	Quarterly	Quarterly
Calculation mechanism or definition of the indicator or ratio	The sum of Bank Debt minus Cash is divided by EBITDA.	The sum of Financial Debt minus Cash is divided by Adjusted EBITDA plus Losses on deactivation of assets and rights.
Restriction that must be fulfilled (Range, Value and Unit of measurement)	A ratio of Debt Paying Capacity to EBITDA of less than or equal to 3.50 must be maintained.	A ratio of Debt Paying Capacity to Adjusted EBITDA of less than or equal to 3.50 must be maintained.
Indicator or ratio determined by the company	2.41	0.59
Compliance YES/NO	Yes	Yes
Accounts used in the calculation of the indicator or ratio	Financial Debt, Cash, EBITDA;	Financial Debt, Cash, EBITDA;

The rest of the subsidiaries not mentioned in this Note are not subject to compliance with financial covenants.

Lastly, in most of the contracts, debt acceleration due to non-compliance with these covenants is not automatic, and certain conditions must be met, such as expiration of the cure period, among other conditions. The exposure of obligations associated with these covenants can be found in note 19 item Individualization of Bank Loans by Debtor, Individualization of Obligations with the Public Guaranteed by Debtor, and Individualization of Obligations with the Public Not Guaranteed by Debtor.

As of December 31, 2024, none of the subsidiaries of Enel Américas was in compliance with its financial obligations summarized herein, or other financial obligations whose compliance might result in the early maturity of their financial commitments. Management is not aware of any facts or circumstances that would indicate that the Company may have difficulties in complying with these covenants during or after the reporting period.

35.5 Other Information

(i) Enel Generación El Chocón S.A.

Central Vuelta Obligado (VOSA)

In 2015, the Vuelta Obligado Power Plant (VOSA) started operations at one open cycle, with two gas turbines of 270 MW each. On March 20, 2018, CAMMESA enabled the commercial operations of the TGs and TV units in the Wholesale Electricity Market, operating as a combined cycle of the Vuelta de Obligado Plant (VOSA), for up to 778.884 MW (net capacity).

The Supply Contract ("PPA") was entered into between VOSA and CAMMESA, and the Operation Management and Maintenance Agreement ("COyM") was entered into between VOSA and CVOSA Management Company), according to the provisions of the 2008-2011 Agreement that awards and supports the Vuelta de Obligado Power Plant (VOSA) Project, as of the date of Commercial Authorization of the facilities. This exceptional event marked the beginning of a repayment in 120 consecutive monthly installments of the LVFVD (Sale Settlements with an Undefined Expiration Date), which was agreed on by the shareholders at the time the project was awarded. On February 7, 2019, VOSA signed the Supply Contract with CAMMESA, and the Operation and Maintenance Management Contract, in addition to the pledge and guarantee assignment contracts. The companies have been receiving these monthly installments since March 2019. As of December 31, 2024, the generation subsidiary in Argentina, Enel Generación El Chocón S.A., has collected 79 installments of the 120 agreed.

The outstanding balance as of December 31, 2024 amounts to ThUS\$95,624 (ThUS\$124,922 as of December 31, 2023). (See Note 9).

(ii) Edesur:

Settlement Act of the "Special Regime for Regularization of Obligations"

On December 29, 2022, a settlement act was executed between the Ministry of Energy, the ENRE and Edesur within the framework of the "Special Regime for Regularization of Obligations" and the "Special Credit Regime" established by article 87 of Law No. 27,591 (and extended by Decree PEN 88/2022). CAMMESA was notified of this occurrence. This settlement act includes the following: (a) the acknowledge by Edesur of its debt with CAMMESA and the MEM; (b) the acknowledge of a credit to Edesur by the Ministry of Energy, applicable to a partial compensation of the recognized debt, and; (c) the establishment of a payment plan for the debt mentioned in letter (a), after the compensation mentioned in letter (b), whose payment is limited to the granting by the ENRE of a reconstitution of the VAD. In addition, Edesur is obliged to destine part of the credit assigned to it, to regularize the debt of delinquent users be In addition, Edesur was obliged to apply an amount equivalent to a portion of the recognized credit, to regularize the debt of defaulting users benefited by the emergency policies implemented, and also to submit the accounts rendering of the investment plan associated with Resolution SE No 371/2021, which promoted the execution of investments aimed at energy efficiency and quality improvement of the electricity distribution service. The effects of this agreement were reflected in Income as follows: recognition of "Other operating income" for ThARS 38,979,862 (ThUS\$220,083); recognition of "Lower financial costs" for ThARS 13,728,100 (ThUS\$77,509), and the related effect on the "Corporate Tax" account.

On April 25, 2023, the Secretariat of Energy issued a note to CAMMESA, instructing it to take the necessary steps to implement the agreement signed on December 29, 2022 within the framework of the "Special Regime for Obligation Regularization", regarding the implementation of a payment plan for the remaining debt of Edesur with that company, according to the scopes of the aforementioned agreement. This is based on the calculation report submitted by CAMMESA to the Secretariat of Energy on April 18, 2023, and the approval expressed by Edesur on April 20, 2023.

Regarding the "Special Regime of Obligations Agreement" (article 87 of Law No 27,591 of the General Budget of the National Administration for the year 2021), on May 18, 2023, with the scope established in the agreement of December 29, 2022, the payment plan with CAMMESA was implemented. This plan considers a term of 96 monthly installments, an interest rate equivalent to 50% of the current M.E.M., and a mechanism for the payment of increasing monthly installments. The first installment was paid on September 25, 2023.

The payment is subject to the ENRE granting the restructuring of the Distribution Added Value (VAD) or Own Distribution Cost (CPD) during the transition tariff adjustment process.

Also, as of December 31, 2024, an account payable was recognized for the benefit of an interest rate lower than the market rate, amounting to ThARS 16,108,844 (ThUS\$15,624), see note 23.

On May 18, 2023, CAMMESA and Edesur entered into an agreement for the regularization of obligations for the debt accrued during the period from September 2022 to February 2023. The debt recognized by Edesur amounts to ThARS 23,898,004 (ThUS\$24,643), which corresponds to the invoices issued by CAMMESA during the aforementioned period, net of the partial payments made. Surcharges and interests are reversed. The aforementioned debt was converted to megawatt hours (MWh) resulting in a consolidated debt of 5,175,420.24 MWh. The payment plan establishes that Edesur will pay in 96 equal, monthly and consecutive installments. The monthly amount of the installments will be determined in pesos by taking the total MWh divided by 96 installments at the conversion price applicable in the corresponding month. The first installment was due on September 25, 2023.

On May 18, 2023, a "Contract for the assignment of credits in guarantee" was signed, in compliance with Clause Seven of the December 29, 2022 Memorandum of Agreement and Clause Five of the Agreement for the Debt Regularization Plan (Art. 89 of Law No. 27,701 and Resolution SE No. 56/2023). Based on this assignment agreement, Edesur guarantees CAMMESA the payment of the current billing for the purchase of energy and the payment of the plans described in this note. For such purpose, it irrevocably assigns as a guarantee all present or future funds paid under any concept into the collection account of Banco Provincia de Buenos Aires stated in the agreement. This agreement will be in force for 102 months as of May 18th, 2023.

Finally, on August 7, 2023, the Energy Secretariat and Edesur signed the "Memorandum of understanding for the implementation of short and medium-term works of Edesur S.A." under which, on August 31, 2023, CAMMESA and Edesur signed a third mutual agreement and assignment of credits in guarantee for the financing of the high voltage works specified therein for a total amount of ThARS 12,245,000 (ThUS\$15,145).

This financing will be made effective through an advance payment equivalent to 60% of the total amount and a final disbursement equivalent to the remaining 40%. In this sense, the advance payment was made through the compensation of ARS 6,000 million (ThUS\$5,820) of the invoice issued by CAMMESA maturing in August 2023 plus a transfer of ARS 1,347 million (ThUS\$1,306) that the Company received on August 31, 2023. As for the final disbursement, this will be made within thirty calendar days after the completion of the committed works, as established by CAMMESA. The amounts may be adjusted provided that CAMMESA receives written instructions from the Secretariat of Energy stating the adjustments, in accordance with the previous verification and control of the ENRE.

Regarding the repayment of this financing, the memorandum signed with the Energy Secretariat establishes that, in due time, the ENRE will have to consider the necessary resources within the framework of the current Integral Tariff Review (RTI). On the other hand, the Energy Secretariat will establish the terms and conditions no earlier than one hundred and eighty days from the effective date of the tariff charts arising from the above-mentioned RTI and where this financing will be expressly treated, considering an interest rate equivalent to the average yield obtained by CAMMESA in its financial placements.

In guarantee of faithful compliance with every one of the obligations assumed by Edesur under this agreement and of the repayment of the financing, the Company assigns and transfers in favor of CAMMESA the credits that, for any concept, it has in the M.E.M. The assignment in guarantee will remain in force until the total settlement of the financing.

2022 Framework Agreement

On December 21, 2022, an "Agreement on the recognition of electricity consumption in popular neighborhoods of the province of Buenos Aires for the period January to December 2021", was signed between the Argentine Government, the province of Buenos Aires and the distribution companies Edesur and Edenor. The Argentine Government and the province of Buenos Aires agreed to compensate the distributors through a credit on their electricity purchases from CAMMESA, which became effective during the first months of 2023. As a result of this agreement, the Company recognized "Other operating income" for ThARS 1,735,650 (ThUS\$9,800) at the end of year 2022.

Electricity Supply in Deprived Neighborhoods

On August 30, 2023, the National Government, the Province of Buenos Aires and Edesur entered into the "Convention to renew the agreement on recognition of electricity consumption in deprived neighborhoods in the Province of Buenos Aires for the period 2022-2023". This establishes the reimbursement to Edesur of the seasonal price of energy and power in the M.E.M. used for the calculation of the tariff for residential users defined as Level 2 plus the charges related to the public service of electric energy transportation and the levy corresponding to the National Electric Energy Fund (FNEE) for the period from January 2022 to December 2023.

The National Government will contribute 57.53% and the Province of Buenos Aires the remaining 42.47% of the consumption of the collective meters of the deprived neighborhoods subject to this agreement audited by the ENRE. In order to receive these contributions, Edesur will be able to use them to compensate with the current invoice for the purchase of energy, as part of the payment, under the instructions of the Energy Secretariat and according to the settlement made by CAMMESA. In the case of the contributions of the Province of Buenos Aires, it will transfer them to CAMMESA on behalf of Edesur.

The amounts for the year 2022 reported by ENRE showed a revenue of ThARS 1,653,124 (ThUS\$9,334). For the period from January 1, 2023 to December 31, 2023, revenue was estimated at ThARS 2,467,716 (ThUS\$3,052). As of December 31, 2024 and 2023, the outstanding balance receivable amounts to ThARS 382,442 (ThUS\$371) and ThARS 1,356,940 (ThUS\$1,678), respectively.

Economic-financial situation

The situation of tariff arrears and the fact that no economic compensation has been implemented for electricity distributors through the present date, has led Edesur to negative working capital of ThARS 486,355,335 (ThUS\$471,732) as of December 31, 2024. Based on an analysis of projected cash flow, the Company's Management believes that Edesur will not have difficulty in meeting its financial obligations as of December 31, 2024 and thereafter. The key assumptions used for this cash flow projection are based on operating variables such as electricity demand, tariffs/subsidies, costs, collectability, debt renegotiation and macroeconomic assumptions such as inflation, exchange and interest rates, and the probable results of negotiations with the authorities.

36. Headcount

The Group personnel, including that of subsidiaries in the eight Latin American countries where the Group operates, is distributed as follows as of December 31, 2024 and 2023:

Country	12-31-2024	12-31-2023
Argentina	3,709	3,630
Brazil	9,284	8,040
Colombia	2,233	2,283
Costa Rica	29	32
Chile	17	20
Guatemala	87	92
Panama	80	92
Peru (*)	45	1,087
Total	15,484	15,276
Average	15,063	14,981

The Peruvian operations during fiscal 2023 met the conditions to be considered discontinued operations. During the first half of 2024, the sale of the main Peruvian subsidiaries was completed. For more information See Note 5.1.

37. Sanctions

The main sanctions received by Group companies are described below:

Subsidiaries

1. Enel Distribución Río S.A. (formerly – Ampla Energia e Serviços S.A.).

- As of December 31, 2024, a fine is pending resolution for the refusal to authorize federal tax offsets for amounts corresponding to 50% of the offset requested and dismissed by the administration. There are also penalties for delay in federal tax offsets. The total amount involved in all cases is ThBRL37,751 (ThUS\$6,111).
- On June 14, 2024, it was fined by the national consumer protection agency (SENACON) for delays in restoring the power supply in the state of Rio de Janeiro during the climate crisis from November 18 to 22, 2023. Enel appealed the fine and is awaiting a final decision. The total amount involved is ThBRL13,067 (ThUS\$2,115).

2. Enel Distribución Ceará S.A. (formerly Companhia Energetica do Ceará).

- On April 25, 2024, an administrative sanction was received due to power outages in several municipalities in Ceará during New Year's Eve for ThBRL9,935 (ThUS\$1,608). An administrative appeal was filed on May 5, 2024, and a decision is pending.
- On August 6, 2024, ANEEL fined Enel Ceará in relation to the quality and continuity of the electricity supply, imposing a fine of ThBRL 28,550 (ThUS\$ 4,621). ENEL Ceará lodged an administrative appeal against the sanction imposed and is currently awaiting analysis by the Regulator.
- In November 2024, ENEL Ceará received a fine from ANEEL in the amount of ThBRL\$10,289 (ThUS\$1,665), related to the treatment adopted in the requests for works, sent by means of letters from SEINFRA – Secretariat of Infrastructure of Ceará. ENEL CE lodged an administrative appeal against the fine imposed and is currently awaiting analysis by the Regulator.
- On December 16, 2024, ANEEL fined Enel Ceará in relation to compliance with the deadlines for responding to requests for connection of distributed micro and mini generation, imposing a fine of ThBRL 19,394 (ThUS\$3,319). ENEL Ceará lodged an administrative appeal against the sanction and is awaiting analysis by the Regulator.

3. Enel Distribución Sao Paulo S.A. (formerly Eletropaulo).

- On April 3, 2024, notification of an infringement was received from the Foundation for Consumer Protection and Defense, which imposed a fine of ThBRL12,915 (ThUS\$2,091) relating to 30 individual consumer complaints, concerning power outages during the period of the weather events; and relating to power outages from March 15 to 19, 2024.
- On November 18, 2023, a fine was received from the Foundation for Consumer Protection and Defense– PROCON SP, due to the climatic event of November 3, 2023, affected the provision of services in an adequate, efficient, safe, and continuous manner. An administrative appeal is pending. The amount of the fine is ThBRL13,321 (ThUS\$2,156).

- As of December 31, 2024, a fine is pending resolution for the denial of authorization of federal tax offsets for amounts corresponding to 50% of the requested offset, with a total amount involved of ThBRL7,082 (ThUS\$1,146).
- In November 2024, a fine was received from the Consumer Defense Foundation due to the meteorological event of October 2024, on the grounds that it did not provide the services for which it is responsible in an adequate, efficient and safe manner. An administrative appeal is pending. The amount of the fine is ThBRL13,321 (ThUS\$2,156).

4. Renewable Subsidiaries in Brazil

- Various Renewable Subsidiaries in Brazil received notices of violation for 67 power plants following the national blackout of August 2023. ONS and Aneel claim that widespread performance problems in wind and solar farms contributed to the blackout. Consequently, Aneel imposed sanctions on most of Brazil's wind and solar power plants. Enel filed an administrative appeal requesting the total annulment of the non-conformities found based on the justifications presented by the technical team. The total fine for the plants is ThBRL 28,330,000 (ThUS\$ 4,585).

In relation to the sanctions described above, the Group has not made any provisions as of December 31, 2024 (see Note 26). There are other penalties that have associated provisions, but which are not described in this note, since individually they represent immaterial amounts. Management considers that the provisions recorded adequately cover the risks of penalties, and therefore does not expect that they will give rise to liabilities in addition to those already recorded.

38. Environment

Environmental expenses for the years ended December 31, 2024, 2023 and 2022, are as follows:

In thousands of U.S. dollars - ThUS\$

Disbursing Company	Project Name	Environmental Description	Project Status (Finished, In progress)	2024					2023	
				Disbursement amount	Capitalized amount	Expense amount	Future disbursement amount	Estimated date of Future disbursement	Total disbursements	Amount of prior period disbursement
Enel Colombia S.A. E.S.P.	El Quimbo Hydroelectric Power Plant Project	Law 99	In progress	73,934	73,934	-	1,006	12-31-2026	74,940	4,298
	Monitoring & hydrometeorological studies	Monitoring & hydrometeorological studies	In progress	349	-	349	-	-	349	347
	Pcbs Decommissioning	Under Law 1196 of 2008, Colombia adopted the Stockholm Convention and this was regulated with the Ministry of the Environment's Resolution 222 of December 15, 2011, recognizing the provision for the decommissioning of transformers contaminated with PCBs.	In progress	1,145	1,145	-	3,932	12-31-2027	5,077	5,696
	Nueva Esperanza Environmental Compensation	Compensations included in Resolution 1061 and Agreement 017 of 2013 issued by the Ministry of the Environment and the Autonomous Regional Corporation of Cundinamarca, respectively, which approves the substitution of the protecting and producing forestry reserve of the upper basin of the Bogota River, committing the Company to undertaking a compensation and reforestation plan in the construction zone of the Nueva Esperanza, Gran Sabana and Compartir substations	In progress	334	334	-	368	12-31-2024	702	211
Empresa Distribuidora Sur S.A.	Polluting material	Handling of Polluting Material	Finished	150	-	150	-	-	150	52
Total				75,912	75,413	499	5,306	-	81,218	10,604

In thousands of U.S. dollars - ThUS\$

Disbursing Company	Project Name	Environmental Description	Project Status (Finished, In progress)	2023						
				Disbursement amount	Capitalized amount	Expense amount	Future disbursement amount	Estimated date of Future disbursement	Total disbursements	
Enel Colombia S.A. E.S.P.	El Quimbo Hydroelectric Power Plant Project	Law 99	In progress	203	203	-	4,095	12-31-2026	4,298	
	Monitoring & hydrometeorological studies	Monitoring & hydrometeorological studies	In progress	347	-	347	-	-	347	
	Pcbs Decommissioning	Under Law 1196 of 2008, Colombia adopted the Stockholm Convention and this was regulated with the Ministry of the Environment's Resolution 222 of December 15, 2011, recognizing the provision for the decommissioning of transformers contaminated with PCBs.	In progress	1,596	1,596	-	4,100	12-31-2027	5,696	
	Nueva Esperanza Environmental Compensation	Compensations included in Resolution 1061 and Agreement 017 of 2013 issued by the Ministry of the Environment and the Autonomous Regional Corporation of Cundinamarca, respectively, which approves the substitution of the protecting and producing forestry reserve of the upper basin of the Bogota River, committing the Company to undertaking a compensation and reforestation plan in the construction zone of the Nueva Esperanza, Gran Sabana and Compartir substations	In progress	69	69	-	142	12-31-2023	211	
Empresa Distribuidora Sur S.A.	Polluting material	Handling of Polluting Material	Finished	52	-	52	-	-	52	
Total				2,267	1,868	399	8,337	-	10,604	

In thousands of U.S. dollars - ThUS\$

Disbursing Company	Project Name	Environmental Description	Project Status (Finished, In progress)	2022					Estimated date of Future disbursement	Total disbursements
				Disbursement amount	Capitalized amount	Expense amount	Future disbursement amount			
Enel Colombia S.A. E.S.P.	El Quimbo Hydroelectric Power Plant Project	Law 99	In progress	205	205	-	3,761	12-31-2023	3,966	
	Monitoring & hydrometeorological studies	Monitoring & hydrometeorological studies	In progress	70	-	70	-		70	
	Pcbs Decommissioning	Under Law 1196 of 2008, Colombia adopted the Stockholm Convention and this was regulated with the Ministry of the Environment's Resolution 222 of December 15, 2011, recognizing the provision for the decommissioning of transformers contaminated with PCBs.	In progress	1,180	1,145	35	3,355	12-31-2027	4,535	
	Nueva Esperanza Environmental Compensation	Compensations included in Resolution 1061 and Agreement 017 of 2013 issued by the Ministry of the Environment and the Autonomous Regional Corporation of Cundinamarca, respectively, which approves the substitution of the protecting and producing forestry reserve of the upper basin of the Bogota River, committing the Company to undertaking a compensation and reforestation plan in the construction zone of the Nueva Esperanza, Gran Sabana and Compartir substations	In progress	224	224	-	84	12-31-2023	308	
		Handling of Polluting Material	In progress	99	-	99	-	-	99	
Empresa Distribuidora Sur S.A.	Polluting material			1,778	1,574	204	7,200	-	8,978	

39. Financial information on subsidiaries, summarized

As of and December 31, 2024, 2023 and 2022, summarized financial information of our main subsidiaries prepared under IFRS is as follows:

In thousands of U.S. dollars - THUSS

										12-31-2024									
	Financial Statements	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities	Equity	Total Liabilities and Equity	Revenue	Raw Materials and Consumables Used	Contribution Margin	Gross Operating Income	Operating Income	Financial Results	Income Before Taxes	Income Taxes	Profit (Loss)	Other Comprehensive Income	Total Comprehensive Income
Enel Argentina S.A.	Separate	22,909	388,620	411,529	3,552	-	407,977	411,529	-	-	-	(1,628)	(1,709)	(7,095)	(7,869)	(4,778)	(12,647)	(53,158)	(65,805)
Enel Generación El Chocón S.A.	Separate	80,298	78,836	159,134	49,212	14,324	95,598	159,134	46,954	(4,697)	42,257	18,741	16,755	(78,662)	(61,908)	21,540	(40,368)	(11,601)	(51,969)
Empresa Distribuidora Sur S.A.	Separate	344,579	2,661,286	3,005,865	808,949	916,455	1,280,461	3,005,865	1,355,148	(947,985)	407,163	29,586	(177,730)	60,819	(116,928)	57,215	(59,713)	(167,202)	(226,915)
Enel Trading Argentina S.R.L.	Separate	12,584	673	13,257	11,957	110	1,190	13,257	316	(6)	310	158	(79)	(88)	338	-	338	(36)	302
Grupo Enel Argentina	Consolidated	172,562	643,073	815,635	31,877	14,324	769,434	815,635	46,954	(4,697)	42,257	17,088	15,022	(84,431)	(94,769)	22,373	(72,396)	(101,881)	(174,277)
Grupo Enel Green Power Brasil	Consolidated	514,490	4,891,603	5,406,093	633,798	871,940	3,900,355	5,406,093	902,230	(283,510)	618,720	585,623	408,549	(63,843)	344,970	(47,859)	297,111	(2,419,201)	(2,122,090)
EGP Cachoeira Dourada S.A.	Separate	52,701	74,044	126,745	33,391	9,945	83,409	126,745	166,564	(105,576)	60,988	52,416	39,458	724	40,182	(18,290)	21,892	(20,531)	1,361
EGP Volta Grande	Separate	16,633	261,286	277,919	30,674	95,860	151,385	277,919	71,511	(14,040)	57,471	54,594	53,816	(9,440)	44,376	(12,604)	31,772	(38,227)	(6,455)
Enel Cien S.A.	Separate	157,034	56,818	213,852	64,021	330	149,501	213,852	2,567	(42)	2,525	1,261	699	19,617	20,316	(7,094)	13,222	(40,760)	(27,538)
Enel Distribución Ceará S.A.	Separate	597,037	1,786,568	2,383,605	930,299	583,239	870,067	2,383,605	1,579,297	(1,043,774)	535,523	380,317	227,658	(136,905)	90,753	(4,558)	86,195	(213,909)	(127,714)
Enel Distribución Rio S.A.	Separate	767,954	2,448,627	3,216,581	1,093,959	717,696	1,404,926	3,216,581	1,646,213	(1,089,859)	556,354	387,150	178,082	(163,636)	14,446	108,141	122,587	(301,412)	(178,825)
Grupo Enel X Brasil	Consolidated	69,806	148,643	218,449	96,251	6,471	115,726	218,448	65,248	(42,198)	23,050	3,708	(54,890)	2,185	(52,128)	6,368	(45,760)	(33,428)	(79,188)
Enel Distribuição Sao Paulo S.A.	Separate	1,187,707	4,282,908	5,470,615	1,686,271	2,323,428	1,460,916	5,470,615	3,833,888	(2,618,748)	1,215,140	878,655	582,772	(301,964)	280,807	(98,078)	182,729	(290,351)	(107,622)
Grupo Enel Brasil	Consolidated	3,506,658	14,626,056	18,132,714	3,524,875	4,243,678	10,364,161	18,132,714	8,315,854	(5,207,147)	3,108,707	2,231,589	1,262,785	(604,520)	658,114	(104,380)	553,734	(2,502,392)	(1,948,658)
Enel Colombia S.A. E.S.P.	Separate	870,530	5,441,652	6,312,182	1,090,368	2,188,613	3,033,201	6,312,182	3,827,127	(2,239,613)	1,587,514	1,303,607	1,008,995	(242,573)	810,769	(274,717)	536,052	(394,538)	141,514
Enel X Colombia S.A. E.S.P.	Separate	4,677	2,128	6,805	4,393	-	2,412	6,805	30,288	(28,759)	1,529	104	(47)	(139)	(186)	32	(154)	(339)	(493)
Enel Costa Rica Cam S.A.	Separate	50,619	173,204	223,823	9,638	491	213,694	223,823	4,018	-	4,018	606	172	1,485	1,657	(534)	1,123	-	1,123
PH Chucas S.A.	Separate	8,728	78,862	87,590	95,624	25,200	(33,234)	87,590	16,997	(75)	16,922	12,668	6,904	(4,553)	2,351	-	2,351	-	2,351
Enel Guatemala S.A.	Separate	12,280	4,303	16,583	13,478	1,370	1,735	16,583	64,012	(55,005)	9,007	1,427	399	(117)	369	(254)	115	-	115
Generadora de Occidente Ltda.	Separate	14,085	35,123	49,208	2,171	3,038	43,999	49,208	20,297	(3,318)	16,979	13,565	12,187	(203)	11,984	(1,440)	10,544	-	10,544
Generadora Montecristo S.A.	Separate	50,305	19,576	69,881	37,973	9,371	22,537	69,881	2,478	-	2,478	1,470	627	998	1,639	(210)	1,429	-	1,429
Renovables de Guatemala S.A.	Separate	50,912	289,715	340,627	2,626	31	337,970	340,627	34,817	(7,848)	26,969	19,581	(758)	28	(660)	(2,486)	(3,146)	-	(3,146)
Enel Panamá Cam S.R.L.	Separate	89,535	207,260	296,795	57,298	19,221	220,276	296,795	5,625	-	5,625	994	(959)	700	10,220	(1,174)	9,046	-	9,046
Enel Renovable S.R.L.	Separate	7,660	90,093	97,753	50,837	14,635	32,281	97,753	13,888	(1,381)	12,507	10,349	5,790	(3,352)	2,438	(984)	1,454	-	1,454
Enel Fortuna S.A.	Separate	149,989	460,902	610,891	63,053	86,772	461,066	610,891	219,729	(105,564)	114,165	100,229	80,529	(2,733)	77,796	(23,764)	54,032	-	54,032
Grupo Enel Colombia	Consolidated	1,044,383	5,988,906	7,033,289	1,201,166	2,348,302	3,483,821	7,033,289	4,185,798	(2,387,345)	1,798,453	1,477,346	1,121,735	(252,458)	869,292	(307,650)	561,642	(314,252)	247,390
Enel Perú S.A.C.	Separate	752,536	2,804	755,340	643,667	-	111,673	755,340	-	-	-	(707)	(707)	14,191	3,094,356	(643,099)	2,451,257	(9,643)	2,441,614
Enel Generación Perú S.A.	Separate	-	-	-	-	-	-	-	228,798	(78,258)	150,540	123,177	105,506	(7,022)	104,056	(31,157)	72,899	(12,742)	60,157
Chinango S.A.C.	Separate	-	-	-	-	-	-	-	27,424	(2,154)	25,270	23,458	23,451	154	23,605	(7,008)	16,597	(1,458)	15,139
Enel Generación Piura S.A.	Separate	39,346	155,433	194,779	82,709	30,856	81,214	194,779	78,888	(29,637)	49,251	39,037	32,748	(4,551)	28,198	(7,925)	20,273	(1,137)	19,136
Enel Distribución Perú S.A.	Separate	-	-	-	-	-	-	-	466,815	(312,246)	154,569	122,398	116,908	(11,012)	106,061	(32,681)	73,380	(13,683)	59,697
Grupo Enel Perú	Consolidated	897,269	2,091	899,360	757,233	-	142,127	899,360	721,696	(336,850)	384,846	314,603	285,070	(8,279)	3,277,060	(734,814)	2,542,246	(20,791)	2,521,455

In thousands of U.S. dollars - THUS\$

		12-31-2023																	
	Financial Statements	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities	Equity	Total Liabilities and Equity	Revenue	Raw Materials and Consumables Used	Contribution Margin	Gross Operating Income	Operating Income	Financial Results	Income Before Taxes	Income Taxes	Profit (Loss)	Other Comprehensive Income	Total Comprehensive Income
Enel Argentina S.A.	Separate	10,101	236,294	246,395	81	-	246,314	246,395	-	(295)	(295)	(3,621)	(3,668)	24,428	20,407	6,810	27,217	(237,054)	(209,837)
Enel Generación Costanera S.A.	Separate	-	-	-	-	-	-	-	4,410	(169)	4,241	2,479	989	741	1,730	(1,810)	(80)	(126,777)	(126,857)
Enel Generación El Chocón S.A.	Separate	50,926	103,082	154,008	25,906	31,587	96,515	154,008	31,603	(3,355)	28,248	19,920	7,938	23,975	29,559	(7,134)	22,425	(145,801)	(123,376)
Empresa Distribuidora Sur S.A.	Separate	128,982	1,535,401	1,664,383	324,418	556,297	783,668	1,664,383	622,825	(481,153)	141,672	(54,158)	(137,912)	229,554	91,739	25,695	117,434	(768,786)	(651,352)
Enel Trading Argentina S.R.L.	Separate	13,087	685	13,772	13,603	-	169	13,772	500	(54)	446	(96)	(234)	(113)	(294)	(18)	(312)	(550)	(862)
Dock Sud S.A.	Separate	-	-	-	-	-	-	-	3,666	(139)	3,527	2,836	1,528	(5,617)	(4,089)	(1,769)	(5,858)	(217,456)	(223,314)
Grupo Enel Argentina	Consolidated	102,143	448,918	551,061	26,948	31,587	492,526	551,061	36,013	(5,549)	30,464	17,040	3,520	55,441	107,810	(8,242)	99,568	(489,771)	(390,203)
Grupo Enel Green Power Brasil	Consolidated	394,230	5,442,212	5,836,442	724,490	710,192	4,401,761	5,836,443	681,595	(162,733)	518,862	427,349	275,526	(30,888)	244,910	(47,440)	197,470	754,460	951,930
EGP Cachoeira Dourada S.A.	Separate	45,435	110,707	156,142	39,705	13,614	102,823	156,142	146,410	(82,170)	64,240	53,026	41,437	999	42,436	(12,642)	29,794	7,164	36,958
EGP Volta Grande	Separate	24,956	329,092	354,048	41,978	134,405	177,665	354,048	71,588	(11,564)	60,024	55,731	55,415	(10,350)	45,065	(12,881)	32,184	12,780	44,964
Enel Cien S.A.	Separate	246,349	16,257	262,606	28,870	557	233,179	262,606	17,549	(7)	17,542	14,086	13,458	20,935	141,368	(48,080)	93,288	14,050	107,338
Enel Distribución Ceará S.A.	Separate	746,512	2,045,048	2,791,560	1,072,334	814,184	905,042	2,791,560	1,738,752	(1,152,098)	586,654	391,391	248,100	(158,295)	89,952	(26,945)	63,007	67,864	130,871
Enel Distribución Rio S.A.	Separate	763,620	2,979,507	3,743,127	1,686,525	939,044	1,117,558	3,743,127	1,579,413	(1,039,526)	539,887	336,670	136,387	(188,740)	(52,213)	15,295	(36,918)	87,927	51,009
Grupo Enel X Brasil	Consolidated	115,174	186,420	301,594	95,113	39,082	167,399	301,594	78,501	(50,813)	27,688	6,640	1,054	696	1,750	(863)	887	4,560	5,447
Enel Distribuição Sao Paulo S.A.	Separate	1,623,682	5,292,301	6,915,983	1,883,509	3,733,440	1,299,035	6,915,984	3,871,472	(2,520,767)	1,350,705	1,009,218	674,153	(338,165)	335,990	(89,609)	246,381	3,951	250,332
Grupo Enel Brasil	Consolidated	4,568,894	17,759,634	22,328,528	4,848,760	6,695,485	10,784,283	22,328,528	8,354,093	(5,115,452)	3,238,641	2,284,268	1,426,190	(693,530)	814,073	(256,072)	558,001	691,015	1,249,016
Enel Colombia S.A. E.S.P.	Separate	1,255,482	5,751,144	7,006,626	1,560,248	2,138,653	3,307,725	7,006,626	3,540,581	(1,888,383)	1,652,198	1,427,661	1,074,244	(197,204)	952,175	(407,915)	544,260	610,791	1,155,051
Enel Costa Rica Cam S.A.	Separate	45,904	173,558	219,462	6,349	542	212,571	219,462	4,863	-	4,863	643	246	1,026	1,275	(454)	821	-	821
PH Chucús S.A.	Separate	4,139	88,447	92,586	100,172	28,000	(35,586)	92,586	14,774	(9,430)	5,344	174	(5,439)	(68,643)	(74,082)	-	(74,082)	-	(74,082)
Enel Guatemala S.A.	Separate	10,327	4,507	14,834	11,554	1,659	1,621	14,834	63,617	(53,522)	10,095	2,403	1,662	(156)	1,644	(516)	1,128	-	1,128
Generadora del Occidente Ltda.	Separate	11,383	35,099	46,482	1,971	3,056	41,455	46,482	18,185	(3,904)	14,281	10,701	9,408	(229)	9,180	(1,277)	7,903	-	7,903
Generadora Montecristo S.A.	Separate	62,216	20,115	82,331	46,873	9,349	26,109	82,331	3,382	(466)	2,916	1,922	1,137	869	2,006	(259)	1,747	-	1,747
Renovables de Guatemala S.A.	Separate	54,642	310,221	364,863	3,747	-	361,116	364,863	33,686	(8,212)	25,474	18,130	9,235	112	9,347	(2,421)	6,926	-	6,926
Transmisora de Energía Renovable S.A.	Separate	-	-	-	-	-	-	-	2,596	(59)	2,537	1,571	983	8	999	(193)	806	-	806
Enel Green Power Panama S.R.L.	Separate	89,596	212,560	302,156	60,070	23,421	218,665	302,156	5,464	-	5,464	6	(1,641)	491	25,234	(2,755)	22,479	-	22,479
Enel Renovable S.R.L.	Separate	4,269	61,734	66,003	45,389	2,297	18,317	66,003	12,630	(1,318)	11,312	9,526	5,686	(3,248)	2,439	(841)	1,598	-	1,598
Enel Fortuna S.A.	Separate	124,523	475,478	600,001	69,401	102,633	427,967	600,001	207,548	(135,013)	72,535	57,519	37,785	(4,016)	33,770	(10,892)	22,878	-	22,878
Grupo Enel Colombia	Consolidated	1,408,816	6,274,330	7,683,146	1,698,007	2,320,385	3,664,754	7,683,146	3,870,387	(2,069,388)	1,800,999	1,528,906	1,129,379	(277,612)	856,874	(423,097)	433,777	489,812	923,589
Enel Perú S.A.C.	Separate	1,162,496	2,206	1,164,702	583	-	1,164,119	1,164,702	-	-	-	(176)	(176)	(634)	205,642	(52)	205,590	27,709	233,299
Enel Generación Perú S.A.	Separate	347,877	1,485,324	1,833,201	436,017	507,022	890,162	1,833,201	626,754	(249,681)	377,073	303,227	290,846	(14,706)	295,646	(87,048)	208,598	14,007	222,605
Chinango S.A.C.	Separate	16,273	135,065	151,338	9,774	34,056	107,508	151,338	70,204	(27,778)	42,426	35,998	34,424	328	34,756	(10,331)	24,425	3,081	27,506
Enel Generación Piura S.A.	Separate	29,750	155,800	185,550	76,427	30,323	78,800	185,550	100,911	(31,038)	69,873	58,984	56,583	(788)	55,795	(17,730)	38,065	1,581	39,646
Enel Distribución Perú S.A.	Separate	228,989	1,600,483	1,829,472	524,011	368,117	937,344	1,829,472	1,118,770	(750,446)	368,324	276,885	250,129	(20,609)	229,563	(77,308)	152,255	24,445	176,700
Grupo Enel Perú	Consolidated	3,957,175	2,122	3,959,297	1,943,286	-	2,016,011	3,959,297	1,681,075	(826,877)	854,198	681,395	637,982	(36,908)	601,072	(194,265)	406,807	44,133	450,940
Enel Green Power Peru S.A.	Separate	-	-	-	-	-	-	-	26,777	(2,406)	24,371	15,852	12,920	(5,783)	7,136	(20,292)	(13,156)	173	(12,983)

In thousands of U.S. dollars - THUS\$

12-31-2022																			
	Financial Statements	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities	Equity	Total Liabilities and Equity	Revenue	New Materials and Consumables Used	Contribution Margin	Gross Operating Income	Operating Income	Financial Results	Income Before Taxes	Income Taxes	Profit (Loss)	Other Comprehensive Income	Total Comprehensive Income
Enel Argentina S.A.	Separate	6.684	464.053	470.737	234	-	470.503	470.737	-	(481)	(481)	(2.321)	(2.376)	(7.959)	40.593	(1.167)	39.426	2.367	41.793
Enel Generación Costanera S.A.	Separate	98.322	214.098	312.420	103.366	48.267	160.787	312.420	105.074	(4.698)	100.376	53.487	(85.458)	8.782	(75.119)	14.352	(60.767)	(32.536)	(93.303)
Enel Generación El Chocón S.A.	Separate	90.473	227.094	317.567	15.831	54.753	246.983	317.567	41.540	(3.787)	37.753	27.188	10.081	(26.108)	(15.000)	(5.414)	(20.414)	(44.420)	(64.834)
Empresa Distribuidora Sur S.A.	Separate	272.120	1.887.184	2.159.304	902.066	558.266	698.972	2.159.304	793.771	(528.448)	265.323	22.631	(68.632)	28.590	(40.010)	(138.481)	(178.491)	(128.698)	(307.189)
Enel Trading Argentina S.R.L.	Separate	15.049	1.585	16.634	13.676	-	2.958	16.634	1.613	(60)	1.553	(721)	(902)	(555)	(1.456)	-	(1.456)	(647)	(2.103)
Dock Sud S.A.	Separate	134.881	165.382	300.263	15.407	26.196	258.660	300.263	79.637	(8.783)	70.854	55.096	23.190	(27.150)	(3.960)	(3.078)	(7.038)	(37.686)	(44.724)
Grupo Enel Argentina	Consolidated	258.643	751.345	1.009.988	117.486	103.021	789.481	1.009.988	146.282	(10.581)	135.701	76.676	(85.023)	(47.245)	(207.280)	6.960	(200.320)	(133.351)	(333.671)
Grupo EGP Brasil	Consolidated	1.370.218	8.004.833	9.375.051	1.241.176	1.088.694	7.045.181	9.375.051	83.721	(34.105)	49.616	(5.055)	(21.227)	(8.990)	373.385	26.325	399.710	(230.649)	169.061
Enel Generación Fortaleza S.A.	Separate	107.101	118.995	226.096	63.916	254	161.926	226.096	326.889	(209.590)	117.299	107.714	97.079	1.848	98.927	(32.524)	66.403	(7.431)	58.972
EGP Cachoeira Dourada S.A.	Separate	262.713	112.859	375.572	247.881	47.416	80.275	375.572	1.428.553	(1.351.052)	77.501	64.205	51.686	(43.147)	8.539	(3.077)	5.462	(4.088)	1.374
EGP Volta Grande	Separate	27.698	275.045	302.743	28.297	134.477	139.969	302.743	81.056	(13.624)	67.432	63.608	63.458	(19.344)	44.114	(14.116)	29.998	(8.874)	21.124
Enel Cien S.A.	Separate	27.289	126.169	153.458	15.518	239	137.701	153.458	54.619	(14)	54.605	47.255	41.826	926	42.752	(14.113)	28.639	(8.636)	20.003
Compañía de Transmisión del Mercosur S.A.	Separate	2.554	3.857	6.411	170	4.605	1.636	6.411	481	-	481	(56)	(560)	3.838	3.277	(4.373)	(1.096)	(399)	(1.495)
Transportadora de Energía S.A.	Separate	1.984	5.955	7.939	273	149	7.517	7.939	487	-	487	(109)	(1.980)	2.818	838	751	1.589	(884)	705
Enel Distribución Ceará S.A.	Separate	709.815	1.396.726	2.106.541	649.178	805.148	652.215	2.106.541	1.511.849	(1.099.328)	412.521	280.045	168.549	(49.867)	119.092	(27.906)	91.186	(41.696)	49.490
Enel Distribución Río S.A.	Separate	780.471	2.205.682	2.986.153	1.045.797	1.255.747	684.609	2.986.153	1.581.080	(1.147.521)	433.559	282.304	98.040	(78.981)	19.179	(3.027)	16.152	(37.703)	(21.551)
Enel Distribución Goiás S.A.	Separate	870.735	2.613.350	3.484.085	1.182.729	1.239.900	1.061.456	3.484.085	1.820.216	(1.468.987)	351.229	162.818	55.439	(83.657)	(27.959)	5.999	(21.960)	(71.438)	(93.398)
Enel X Brasil S.A.	Separate	41.242	36.962	78.204	32.759	771	44.674	78.204	17.471	(5.925)	11.546	(2.806)	(2.920)	51	(2.869)	3.427	558	(2.239)	(1.681)
Enel Distribuição Sao Paulo S.A.	Separate	1.680.174	4.994.713	6.674.887	1.604.168	3.972.867	1.097.852	6.674.887	3.848.367	(2.857.634)	990.733	706.896	431.456	(156.850)	274.607	(77.987)	196.620	(107.521)	89.099
Grupo Enel Brasil	Consolidated	4.810.195	16.362.724	21.172.919	4.981.114	8.554.845	7.636.960	21.172.919	10.970.586	(8.316.744)	2.653.842	1.791.111	1.061.569	(430.128)	631.964	(167.187)	464.777	(459.066)	5.711
Emgesa S.A. E.S.P.	Separate	163.479	2.056.524	2.220.003	371.669	595.042	1.253.292	2.220.003	1.262.495	(409.074)	853.421	788.778	721.673	(47.100)	674.639	(217.507)	457.132	(228.708)	228.424
Compañía Distribuidora y Comercializadora de Energía S.A.	Separate	420.427	1.811.019	2.231.446	550.502	887.338	793.606	2.231.446	1.706.529	(1.011.914)	694.615	554.576	418.138	(54.584)	364.128	(107.270)	256.858	(136.905)	119.953
Enel Perú S.A.C.	Separate	38.474	1.074.700	1.113.174	160.808	-	952.366	1.113.174	-	-	-	(547)	(2.505)	(2.646)	208.633	(161)	208.472	(73.523)	134.949
Enel Generación Perú S.A.	Separate	193.318	836.620	1.029.938	202.454	212.314	615.170	1.029.938	430.578	(150.735)	279.843	223.756	185.249	5.025	205.952	(58.121)	147.831	(56.161)	91.670
Chinango S.A.C.	Separate	11.011	131.687	142.698	5.229	36.288	101.181	142.698	46.927	(4.837)	42.090	37.273	33.863	86	33.949	(9.990)	23.959	(7.626)	16.333
Enel Generación Piura S.A.	Separate	41.703	149.223	190.926	23.527	60.834	106.565	190.926	74.242	(23.569)	50.673	41.269	31.196	(5.315)	25.881	(8.109)	17.772	(8.218)	9.554
Enel Distribución Perú S.A.	Separate	208.451	1.237.600	1.446.051	315.498	435.640	694.913	1.446.051	895.367	(604.987)	290.380	218.993	154.164	(21.604)	132.586	(47.413)	85.173	(64.160)	21.013
Grupo Enel Perú	Consolidated	457.824	2.284.464	2.742.288	679.706	732.624	1.329.958	2.742.288	1.286.952	(651.370)	635.582	500.382	381.992	(24.677)	357.340	(117.996)	239.344	(112.424)	126.920
Enel Green Power Colombia S.A.S Esp	Separate	28.486	381.808	410.294	77.666	18.672	313.956	410.294	30.024	(24.509)	5.515	(2.253)	(5.668)	4.261	(1.407)	(1.898)	(3.306)	(1.727)	(5.033)
Enel Costa Rica Cam S.A.	Separate	44.186	108.554	152.740	6.100	-	146.640	152.740	3.612	-	3.612	364	116	1.466	1.582	(1.16)	1.466	-	1.466
PH Chucas S.A.	Separate	6.621	167.709	174.330	83.123	55.985	35.222	174.330	16.865	-	16.865	12.024	(195.445)	(3.282)	(198.727)	15.224	(183.503)	-	(183.503)
Enel Guatemala S.A.	Separate	9.331	2.225	11.556	12.253	254	(951)	11.556	55.250	(46.809)	8.441	978	666	(152)	563	(206)	356	-	356
Generadora de Occidente Ltda.	Separate	47.367	36.068	83.435	1.380	3.056	78.999	83.435	15.447	(2.444)	13.003	9.492	8.202	(249)	7.961	(1.130)	6.831	-	6.831
Generadora Montecristo S.A.	Separate	92.338	19.720	112.058	80.495	9.287	22.276	112.058	2.007	(262)	1.745	81	(505)	(43)	(541)	(297)	(838)	-	(838)
Renovables de Guatemala S.A.	Separate	46.489	326.025	372.514	3.688	-	368.826	372.514	45.159	(9.344)	35.815	27.090	18.438	(3)	18.465	(548)	17.917	-	17.917
Tecnoguat S.A.	Separate	1.071	16.460	17.531	429	-	17.102	17.531	4.562	(643)	3.919	2.373	1.670	(18)	1.665	(319)	1.346	-	1.346
Transmisora de Energía Renovable S.A.	Separate	15.522	22.005	37.527	640	-	36.887	37.527	2.898	(68)	2.830	2.261	1.487	(2)	1.485	(209)	1.277	-	1.277
Enel Green Power Panama S.R.L.	Separate	181.759	216.064	397.823	138.733	33.765	225.325	397.823	5.684	(484)	5.200	1.615	1.150	571	32.946	(4.284)	28.662	-	28.662
Enel Fortuna S.A.	Separate	176.198	367.868	544.066	17.879	39.805	486.382	544.066	178.797	(26.033)	152.764	136.160	122.797	1.228	124.024	(36.505)	87.519	-	87.519
Enel Renovable S.R.L.	Separate	2.732	68.919	71.651	53.048	3.230	15.373	71.651	10.534	(897)	9.637	7.965	4.120	(1.880)	2.239	(550)	1.689	-	1.689
Enel Green Power Peru S.A.	Separate	123.483	380.781	504.264	71.765	176.945	255.554	504.264	42.840	(3.820)	39.020	27.765	15.756	(6.929)	8.828	(11.138)	(2.311)	3.771	1.460

40. Subsequent events

Enel Brasil S.A.

- i. On February 4, 2025, Enel Brasil repaid € 63 million according to the scheduled maturity of the loan contracted in February 2022 with Enel Finance International NV (See Note 10.e).

Enel Distribución Río S.A.

- ii. On January 3, 2025, Enel Distribución Río repaid € 50 million according to the scheduled maturity of the loan contracted in January 2023 with Enel Finance International NV (See Note 10.e).

Enel Sao Paulo S.A.

- iii. On January 6, 2025, Enel Sao Paulo formalized with Enel Finance International NV, a credit agreement denominated in euros for an amount of € 80 million, at a rate of EUR + 3.6970% p.a. The operation matures on October 20, 2025.

Enel Distribución Ceará S.A.

- iv. On January 15, 2025, the collegiate board of directors of the Superintendency of Development of the Northeast - SUDENE reported on the decision taken not to approve the formulation of the Tax Incentive Project for a 75% reduction of income tax and additional non-refundable taxes, calculated based on exploration profit, referred to in article 1 of Provisional Measure No. 2,199-14, dated August 24, 2001, submitted by Enel Distribución Ceará. The tax benefit remains in effect until the end of the year ending December 31, 2025.

Enel Distribución Ceará will evaluate the next steps to be taken and will keep its shareholders, investors and the market in general informed of any relevant update related to the object of this essential fact.

Between January 1, 2025 and the date of issuance of these consolidated financial statements, we are not aware of other events of a financial or any other nature that could significantly affect the financial position and the results presented herein.

Appendix no. 1 Companies from the Enel Américas Group

This appendix is part of Note 2.4 "Subsidiaries".

Taxpayer ID No.	Company	Country	Functional Currency	12-31-2024			12-31-2023		
				Direct	Indirect	Total	Direct	Indirect	Total
Foreign	Compañía de Transmisión del Mercosur S.A. - CTM	Argentina	Argentine peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Distrilec Inversora S.A.	Argentina	Argentine peso	51.50%	-	51.50%	51.50%	-	51.50%
Foreign	Empresa Distribuidora Sur S.A. - Edesur	Argentina	Argentine peso	-	99.45%	99.45%	-	99.45%	99.45%
Foreign	Enel Argentina S.A.	Argentina	Argentine peso	99.92%	-	99.92%	99.92%	-	99.92%
Foreign	Enel Trading Argentina S.R.L.	Argentina	Argentine peso	55.00%	45.00%	100.00%	55.00%	45.00%	100.00%
Foreign	Enel Generación El Chocón S.A.	Argentina	Argentine peso	-	67.67%	67.67%	-	67.67%	67.67%
Foreign	Hidroinvest S.A.	Argentina	Argentine peso	41.94%	54.76%	96.70%	41.94%	54.76%	96.70%
Foreign	Transportadora de Energía S.A. - TESA	Argentina	Argentine peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Colombia S.A. E.S.P (1)	Colombia	Colombian Peso	57.34%	-	57.34%	57.34%	-	57.34%
Foreign	Enel X Colombia S.A.S. ESP (2)	Colombia	Colombian Peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	EGP fotovoltaica La Loma S.A.S en liquidación	Colombia	Colombian Peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Guayepo Solar S.A.S.	Colombia	Colombian Peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Guayepo Solar III S.A.S. ESP	Colombia	Colombian Peso	-	100.00%	100.00%	-	-	-
Foreign	Latamsolar Fotovoltaica Fundación S.A.S.	Colombia	Colombian Peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Latamsolar Fotovoltaica Sahagun S.A.S.	Colombia	Colombian Peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Atlantico Photovoltaic S.A.S. ESP	Colombia	Colombian Peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Latamsolar Energías Renovables S.A.S.	Colombia	Colombian Peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Perú S.A.C.	Peru	Peruvian Sol	100.00%	-	100.00%	100.00%	-	100.00%
Foreign	Chinango S.A.C. (4)	Peru	Peruvian Sol	-	-	-	-	80.00%	80.00%
Foreign	Enel Generación Perú S.A.A. (4)	Peru	Peruvian Sol	-	-	-	-	86.95%	86.95%
Foreign	Enel Distribución Perú S.A.A. (4)	Peru	Peruvian Sol	-	-	-	-	83.15%	83.15%
Foreign	Enel Generación Piura S.A.	Peru	Peruvian Sol	-	96.50%	96.50%	-	96.50%	96.50%
Foreign	Enel X Perú S.A.C. (4)	Peru	Peruvian Sol	-	-	-	-	99.99%	99.99%
Foreign	Compañía Energética Veracruz S.A.C. (4)	Peru	Peruvian Sol	-	-	-	-	100.00%	100.00%
Foreign	Energética Monzón S.A.C. (4)	Peru	U.S. Dollar	-	-	-	-	100.00%	100.00%
Foreign	SL Energy S.A.C. (4)	Peru	Peruvian Sol	-	-	-	-	100.00%	100.00%
Foreign	Enel Guatemala, S.A.	Guatemala	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Generadora de Occidente, Ltda.	Guatemala	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Generadora Montecristo, S.A.	Guatemala	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Renovables de Guatemala, S.A.	Guatemala	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Tecnoguat, S.A.	Guatemala	U.S. Dollar	-	75.00%	75.00%	-	75.00%	75.00%
Foreign	Enel Panamá CAM S.R.L.	Panama	U.S. Dollar	0.03%	99.97%	100.00%	0.03%	99.97%	100.00%
Foreign	Enel Fortuna S.A.	Panama	U.S. Dollar	-	50.06%	50.06%	-	50.06%	50.06%
Foreign	Enel Renovable S.R.L. (4)	Panama	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Generadora Eólica Alto Pacora, S.A.(4)	Panama	U.S. Dollar	-	-	-	-	-	-
Foreign	Generadora Solar Tole, S.A.(4)	Panama	U.S. Dollar	-	-	-	-	-	-
Foreign	Generadora Solar Austral, S.A.	Panama	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Jaguito Solar 10MW, S.A. (4)	Panama	U.S. Dollar	-	-	-	-	100.00%	100.00%
Foreign	Progreso Solar 20MW, S.A. (4)	Panama	U.S. Dollar	-	-	-	-	100.00%	100.00%
Foreign	Generadora Solar El Puerto, S.A.	Panama	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Generadora Solar de Occidente, S.A.	Panama	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Costa Rica CAM S.A.	Costa Rica	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	PH Chucás S.A. (3)	Costa Rica	U.S. Dollar	-	65.00%	65.00%	-	65.00%	65.00%
Foreign	PH Don Pedro S.A. (3)	Costa Rica	U.S. Dollar	-	33.44%	33.44%	-	33.44%	33.44%
Foreign	PH Río Volcán S.A. (3)	Costa Rica	U.S. Dollar	-	34.32%	34.32%	-	34.32%	34.32%
Foreign	Enel Uruguay S.A.	Uruguay	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Distribución Río S.A.	Brazil	Brazilian Real	-	99.82%	99.82%	-	99.82%	99.82%
Foreign	EGP Cachoeira Dourada S.A.	Brazil	Brazilian Real	-	99.75%	99.75%	-	99.75%	99.75%

- (1) On March 1, 2022 Emgesa S.A. ESP changed its corporate name to Enel Colombia S.A. ESP.
- (2) On April 28, 2022 Inversora Codensa S.A.S. changed its corporate name to Enel X Colombia S.A.S. ESP.
- (3) Enel Américas, as a consequence of the structure, composition and types of shareholding, has a controlling economic interest in the companies PH Chucás S.A., Ph Don Pedro S.A. and PH Volcán S.A. of 57.06%, 57.04% and 56.85%, respectively.
- (4) See Note 2.4.1

Taxpayer ID No.	Company	Country	Functional Currency	12-31-2024			12-31-2023		
				Direct	Indirect	Total	Direct	Indirect	Total
Foreign	Enel Cien S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Distribución Ceará S.A.	Brazil	Brazilian Real	-	74.05%	74.05%	-	74.05%	74.05%
Foreign	Enel Brasil S.A.	Brazil	Brazilian Real	100.00%	-	100.00%	100.00%	-	100.00%
Foreign	Enel X Brasil S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Volta Grande S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Luz de Angra Energia S.A.	Brazil	Brazilian Real	-	51.00%	51.00%	-	51.00%	51.00%
Foreign	Central Geradora Fotovoltaica Sao Francisco Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Trading Brasil S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda13 S.A. (Enel Brasil Central S.A.)	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Luz de Caxias do Sul S.A. (4)	Brazil	Brazilian Real	-	80.00%	80.00%	-	80.00%	80.00%
Foreign	Enel X Demand Response S.A. (4)	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Luz de Ponta Grossa S.A. (4)	Brazil	Brazilian Real	-	80.00%	80.00%	-	80.00%	80.00%
Foreign	Luz de Macapá Energia S.A.	Brazil	Brazilian Real	-	51.00%	51.00%	-	51.00%	51.00%
Foreign	Luz de Caruaru Energia S.A.	Brazil	Brazilian Real	-	51.00%	51.00%	-	51.00%	51.00%
Foreign	Luz de Jaboatão Energia S.A.	Brazil	Brazilian Real	-	51.00%	51.00%	-	51.00%	51.00%
Foreign	Luz de Cataguases S.A. (4)	Brazil	Brazilian Real	-	60.00%	60.00%	-	60.00%	60.00%
Foreign	Enel X Mobilidade Urbana S.A. (4)	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Luz de Itanhaém S.A. (4)	Brazil	Brazilian Real	-	60.00%	60.00%	-	60.00%	60.00%
Foreign	Luz de Alagoinhas S.A. (4)	Brazil	Brazilian Real	-	80.00%	80.00%	-	-	-
Foreign	Luz de Maringá S.A. (4)	Brazil	Brazilian Real	-	80.00%	80.00%	-	-	-
Foreign	Enel Green Power Desenvolvimento Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Alvorada Energia S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Apiacas Energia S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Alba Energia Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Bondia Energia Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 4 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 2 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 22 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 5 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 1 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 21 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 10 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 3 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 4 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 19 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Esperança 13 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 5 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 8 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 3 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 11 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 7 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 6 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 15 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 14 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 9 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 17 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 21 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 1 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 2 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 10 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 20 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Zeus II - Delfina 8 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Esperança 15 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Esperança 17 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Central Geradora Fotovoltaica Bom Nome Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Parque Eólico Palmas Dos Ventos Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Boa Vista 01 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Zeus Sul 1 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enelpower do Brasil Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 6 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela Energias Renováveis S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cumaru 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cumaru 02 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cumaru 03 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cumaru 04 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cumaru 05 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 07 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%

(4) See Note 2.4.1

Taxpayer ID No.	Company	Country	Functional Currency	12-31-2024			12-31-2023		
				Direct	Indirect	Total	Direct	Indirect	Total
Foreign	Enel Green Power São Gonçalo 08 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 11 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 12 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Esperança 08 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Esperança 16 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Esperança 21 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Esperança 22 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Esperança 25 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Esperança 26 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Angela ACL 12 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Angela Acl 13 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Angela Acl 16 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Angela Acl 18 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Isamu Ikeda Energia S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cumaru Participacoes S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa Participações S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Aroeira 09 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Esperança Participações S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Primavera Energia S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Quatiara Energia S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de São Roque 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de São Roque 02 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de São Roque 04 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de São Roque 08 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de São Roque 11 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de São Roque 16 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de São Roque 17 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de São Roque 18 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Sao Goncalo 14 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Sao Goncalo 15 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Sao Goncalo 19 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 18 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Sao Goncalo 17 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Fontes dos Ventos 2 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Socibe Energia S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Fontes Dos Ventos 3 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de São Roque 22 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de São Roque 26 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de São Roque 29 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de São Roque 13 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de São Roque 19 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Micael 04 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Esperança 1 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Esperança Energias Renováveis S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Micael 02 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Esperança 7 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Micael 03 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Micael 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cumaru Solar 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cumaru Solar 02 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Esperanca 3 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cristal Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Ventos de Sao Roque Energias Renovaveis S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Sao Judas Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Fotons de Santo Anchieta Energias Renovaveis S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Primavera Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santo Orestes 1 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de Santo Orestes 2 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Zeus Sul 2 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa Do Sol 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%

Taxpayer ID No.	Company	Country	Functional Currency	12-31-2024			12-31-2023		
				Direct	Indirect	Total	Direct	Indirect	Total
Foreign	Enel Green Power Ventos de Sao Roque 03 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa Do Sol 03 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de Sao Roque 05 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa Do Sol 04 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Emiliana Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de Sao Roque 07 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Joana Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Sao Micael 05 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Pau Ferro Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Pedra Do Geronimo Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Tacaico Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Jade Energia Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa Do Sol 02 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cerrado Solar S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Brejolandia Solar S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Esperanca Solar S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Fontes Solar S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de Sao Roque 06 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa II Participacoes S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Morro do Chapéu Solar 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa III Participacoes S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa do Sol 05 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa do Sol 06 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa do Sol 07 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Ventos De Santo Orestes Energias Renovaveis S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Modelo I Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Modelo II Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Aroeira 04 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Aroeira 03 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Aroeira 08 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Fontes II Participacoes S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cabeça De Boi S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Dois Riachos Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Fazenda S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Salto Apiacás S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Aroeira 07 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Aroeira 06 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Aroeira 05 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Aroeira 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Aroeira 02 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Damascena Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Fontes Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Manicoba Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Solucoes Energeticas Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Delfina A Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Delfina B Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Delfina C Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Delfina D Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Delfina E Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ituverava Norte Solar S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ituverava Sul Solar S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ituverava Solar S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Boa Vista Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Morro Do Chapéu I Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Morro Do Chapéu II Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Sao Abraao Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Mourao S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Paranapanema S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Horizonte MP Solar S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Novo Lapa 03 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Novo Lapa 06 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Novo Lapa 07 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Novo Lapa 08 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Novo Lapa 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Novo Lapa 02 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Novo Lapa 04 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Novo Lapa 05 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%

Taxpayer ID No.	Company	Country	Functional Currency	12-31-2024			12-31-2023		
				Direct	Indirect	Total	Direct	Indirect	Total
Foreign	Enel Green Power Lagoa do Sol 08 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa do Sol 09 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Fazenda Aroeira Empreendimento de Energia Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 07 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 05 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 09 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 04 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 02 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 03 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 06 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 08 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Fotovoltaica Arinos E 24 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Fotovoltaica Arinos E 15 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Fotovoltaica Arinos E 21 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Fotovoltaica Arinos E 22 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Fotovoltaica Arinos E 17 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Fotovoltaica Arinos E 13 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Fotovoltaica Arinos E 16 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Fotovoltaica Arinos E 11 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Fotovoltaica Arinos E 23 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Fotovoltaica Arinos E 12 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Fotovoltaica Arinos E 14 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Cirilo 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Cirilo 02 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Cirilo 03 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Morro Norte 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Morro Norte 02 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Morro Norte 03 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Morro Norte 04 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Eólica Pedra Pintada C Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Ventos De São Cirilo Energias Renováveis S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Eólica Pedra Pintada D Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Eólica Pedra Pintada B Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Eólica Pedra Pintada A Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Ventos De São Mário Energias Renováveis S/A	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Eólica Pedra Pintada E Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Eólica Pedra Pintada F Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Eólica Pedra Pintada G Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%

Appendix no. 2 Detail of assets and liabilities in foreign currency

This appendix forms an integral part of these consolidated financial statements.

The detail of assets and liabilities denominated in foreign currency is as follows:

In thousands of U.S. dollars - ThUS\$

ASSETS	12-31-2024								Total
	Chilean Peso	Dollar	Euro	Colombian Peso	Peruvian Sol	Argentine Peso	Brazilian Real	Other Currency	
Current Assets									
Cash and cash equivalents	1,132	1,660,488	26	201,930	564,284	12,360	635,865	-	3,076,085
Other current financial assets	135	18	-	17,250	-	29,706	217,859	-	264,968
Other current non-financial assets	4,212	11,675	-	23,522	29,344	35,327	313,067	-	417,147
Trade and other current receivables	874	39,425	-	440,660	23	301,829	1,893,155	-	2,675,966
Current accounts receivable from related parties	823	3,869	5,752	134	-	117	4,280	-	14,975
Inventories	-	9,343	-	99,402	-	44,260	292,170	-	445,175
Current tax assets	9,379	17,690	-	34,144	66,620	14,643	136,563	-	279,039
Total Current Assets	16,555	1,742,508	5,778	867,826	855,483	438,242	3,492,959	-	7,419,351
Non-Current Assets									
Other non-current financial assets	-	85,859	-	4,286	-	11,253	4,487,747	-	4,589,145
Other non-current non-financial assets	4,801	14,740	-	52,749	-	123	1,564,899	-	1,637,312
Trade and other non-current receivables	25	67,474	-	11,707	-	-	137,241	-	216,447
Non-current accounts receivable from related parties	-	-	-	-	-	3	-	-	3
Investments accounted for using the equity method	-	-	-	9,760	-	3,311	444	-	13,515
Intangible assets other than goodwill	-	169,412	-	144,048	1,779	126,370	2,494,687	-	2,935,296
Goodwill	-	28,216	-	61,038	-	-	998,791	-	1,088,046
Property, plant and equipment	606	811,881	-	4,585,058	312	2,536,368	4,769,296	-	12,703,521
Investment property	-	-	-	-	-	-	6,224	-	6,224
Right-of-use asset	-	12,007	-	54,719	-	1,071	138,476	-	206,273
Deferred tax assets	42,860	2,561	-	1,398	-	11,861	610,525	-	669,205
Total Non-Current Assets	48,292	1,192,150	-	4,924,763	2,081	2,689,360	15,208,330	-	24,064,986
Total Assets	64,847	2,934,658	5,778	5,792,589	857,574	3,127,602	18,701,289	-	31,484,337

In thousands of U.S. dollars - ThUS\$

ASSETS	12-31-2023								Total
	Chilean Peso	Dollar	Euro	Colombian Peso	Peruvian Sol	Argentine Peso	Brazilian Real	Other Currency	
Current Assets									
Cash and cash equivalents	1,180	64,121	82	368,172	5,770	4,866	1,055,993	-	1,500,184
Other current financial assets	135	1	-	3,586	-	10,725	140,232	-	154,679
Other current non-financial assets	3,401	7,002	-	46,271	29,761	19,223	647,581	37	753,276
Trade and other current receivables	1,210	60,488	-	592,054	1	116,317	2,262,969	-	3,033,039
Current accounts receivable from related parties	869	4,129	5,886	925	3	1	5,530	-	17,343
Inventories	-	8,461	-	129,802	302	27,628	331,697	-	497,890
Current tax assets	9,386	18,355	-	9,370	143	1,167	104,565	-	142,986
Current assets other than assets or groups of assets for disposal classified as held for sale	-	-	-	109,579	4,101,417	-	9,066	-	4,220,062
Total Current Assets	16,181	162,557	5,968	1,259,759	4,137,397	179,927	4,557,633	37	10,319,459
Non-Current Assets									
Other non-current financial assets	-	87,153	-	8,294	-	5,442	4,984,338	-	5,085,227
Other non-current non-financial assets	3,171	18,273	-	55,766	-	40	1,786,032	-	1,863,282
Trade and other non-current receivables	36	95,384	-	13,974	-	-	315,506	-	424,900
Non-current accounts receivable from related parties	-	-	-	-	-	3	-	-	3
Investments accounted for using the equity method	-	-	-	15,373	-	483	719	-	16,575
Intangible assets other than goodwill	-	135,852	-	201,539	1,806	76,075	3,453,555	-	3,868,827
Goodwill	-	28,216	-	16,133	-	53,278	1,270,291	-	1,367,918
Property, plant and equipment	-	885,670	-	4,750,105	316	1,461,031	5,714,047	-	12,811,169
Investment property	-	-	-	-	-	-	7,621	-	7,621
Right-of-use asset	-	11,371	-	57,509	-	534	116,258	-	185,672
Deferred tax assets	37,402	9,868	-	954	-	13,494	842,253	56	904,027
Total Non-Current Assets	40,609	1,271,787	-	5,119,647	2,122	1,610,380	18,490,620	56	26,535,221
Total Assets	56,790	1,434,344	5,968	6,379,406	4,139,519	1,790,307	23,048,253	93	36,854,680

In thousands of U.S. dollars - ThUS\$

LIABILITIES	12-31-2024								Total
	Chilean Peso	Dollar	Euro	Colombian Peso	Peruvian Sol	Argentine Peso	Brazilian Real	Other Currency	
Current Liabilities									
Other current financial liabilities	1	316,290	8,744	455,741	-	16,803	176,813	-	974,392
Current lease liability	-	1,636	-	6,527	-	-	23,447	-	31,610
Trade and other current payables	7,697	193,266	1,326	513,922	-	720,297	2,258,163	22	3,694,693
Current accounts payable to related parties	643,270	31,489	482,409	14,484	-	193	93,880	-	1,265,725
Other current provisions	3,262	-	-	53,493	-	30,204	70,519	-	157,478
Current tax liabilities	-	24,811	-	-	642,603	-	21,783	-	689,197
Other current non-financial liabilities	889	8,346	-	30,226	-	36,183	112,801	-	188,445
Total Current Liabilities	655,119	575,838	492,479	1,074,394	756,038	803,680	2,757,406	22	7,114,976
Non-Current Liabilities									
Other non-current financial liabilities	-	1,131,587	41,454	1,778,530	-	-	1,230,737	-	4,182,308
Non-current lease liability	-	11,865	-	48,165	-	-	123,216	-	183,246
Trade and other non-current payables	-	45,383	-	4,912	-	310,667	930,625	-	1,291,587
Non-current accounts receivable from related parties	-	51,277	-	-	-	-	-	-	51,277
Other long-term provisions	-	6,854	-	166,076	-	5,933	422,681	-	601,544
Deferred tax liabilities	-	43,845	-	105,135	-	512,672	92,477	-	764,129
Non-current provisions for employee benefits	1,006	429	-	85,798	-	15,235	764,672	-	867,140
Other non-current non-financial liabilities	-	11,709	-	-	-	3,811	15,578	-	31,098
Total Non-Current Liabilities	1,006	1,302,949	41,454	2,188,616	-	848,318	3,579,986	-	7,962,329
Total Liabilities	656,125	1,878,787	533,933	3,263,010	756,038	1,651,998	6,337,392	22	15,077,305

In thousands of U.S. dollars - ThUS\$

LIABILITIES	12-31-2023								Total
	Chilean Peso	Dollar	Euro	Colombian Peso	Peruvian Sol	Argentine Peso	Brazilian Real	Other Currency	
Current Liabilities									
Other current financial liabilities	1	475,780	11,481	535,794	-	-	683,317	-	1,706,373
Current lease liability	-	1,665	-	5,611	-	3	18,864	-	26,143
Trade and other current payables	29,169	143,152	5,767	749,934	493	233,225	2,523,868	37	3,685,645
Current accounts payable to related parties	218,498	687,848	767,178	385	-	127	165,748	-	1,839,784
Other current provisions	-	-	-	53,864	-	21,479	91,254	-	166,597
Current tax liabilities	-	11,179	-	90,333	-	16,985	21,443	-	139,940
Other current non-financial liabilities	3,016	8,141	-	35,718	-	5,451	167,737	5	220,068
Non-current liabilities or groups of assets for disposal classified as held for sale	-	-	-	1	1,942,778	-	91	-	1,942,870
Total Current Liabilities	250,684	1,327,765	784,426	1,471,640	1,943,271	277,270	3,672,322	42	9,727,420
Non-Current Liabilities									
Other non-current financial liabilities	-	1,397,978	53,248	1,809,527	-	-	1,778,420	-	5,039,173
Non-current lease liability	-	11,269	-	51,420	-	-	107,173	-	169,862
Trade and other non-current payables	-	61,111	-	7,948	-	121,004	1,458,478	-	1,648,541
Non-current accounts receivable from related parties	-	58,480	104,672	750	-	-	149,161	-	313,063
Other long-term provisions	-	24,079	-	50,433	-	4,101	560,409	-	639,022
Deferred tax liabilities	-	42,358	-	83,136	-	370,195	104,829	-	600,518
Non-current provisions for employee benefits	1,242	427	-	137,039	-	9,701	1,451,713	-	1,600,122
Other non-current non-financial liabilities	-	16,528	-	-	-	66,556	13,080	-	96,164
Total Non-Current Liabilities	1,242	1,612,230	157,920	2,140,253	-	571,557	5,623,263	-	10,106,465
Total Liabilities	251,926	2,939,995	942,346	3,611,893	1,943,271	848,827	9,295,585	42	19,833,885

Appendix no.3 Additional information official bulletin N°. 715 of February 3, 2012

This appendix forms an integral part of these consolidated financial statements.

a) Portfolio stratification

- Trade and other receivables by maturity:

In thousands of U.S. dollars - ThUS\$

	12-31-2024					Total Non-Current
	Up-to-date	1 - 90 days in arrears	91 - 180 days in arrears	More than 181 days in arrears	Total Current	
Trade receivables, gross	1,721,353	363,611	135,499	1,132,488	3,352,951	102,105
Allowance for impairment	(70,337)	(44,001)	(44,123)	(778,405)	(936,866)	(1,330)
Accounts receivable for finance lease	5,145	-	-	-	5,145	51,294
Allowance for impairment	(2,358)	-	-	-	(2,358)	(23,057)
Other receivables, gross	260,270	-	-	-	260,270	90,527
Allowance for impairment	(3,176)	-	-	-	(3,176)	(3,092)
Total	1,910,897	319,610	91,376	354,083	2,675,966	216,447

In thousands of U.S. dollars - ThUS\$

	12-31-2023					Total Non-Current
	Up-to-date	1 - 90 days in arrears	91 - 180 days in arrears	More than 181 days in arrears	Total Current	
Trade receivables, gross	2,189,844	375,215	144,649	1,182,613	3,892,321	187,963
Allowance for impairment	(80,729)	(45,622)	(56,279)	(899,671)	(1,082,301)	(5,901)
Accounts receivable for finance lease	2,542	-	-	-	2,542	59,000
Allowance for impairment	(34)	-	-	-	(34)	(560)
Other receivables, gross	221,587	-	-	-	221,587	213,482
Allowance for impairment	(1,076)	-	-	-	(1,076)	(29,084)
Total	2,332,134	329,593	88,370	282,942	3,033,039	424,900

- By type of portfolio:

In thousands of U.S. dollars - ThUS\$

	12-31-2024					
	Non-renegotiated portfolio		Renegotiated portfolio		Total Gross Portfolio	
	Number of customers	Gross amount	Number of customers	Gross amount	Number of customers	Gross amount
Up-to-date	8,034,893	1,715,501	582,076	107,957	8,616,969	1,823,458
1 to 30 days	4,665,867	207,921	173,096	11,462	4,838,963	219,383
31 to 60 days	914,951	77,850	94,820	8,164	1,009,771	86,014
61 to 90 days	403,150	51,775	64,031	6,439	467,181	58,214
91 to 120 days	249,602	49,324	46,117	5,267	295,719	54,591
121 to 150 days	201,463	36,969	45,017	4,417	246,480	41,386
151 to 180 days	169,202	35,584	33,736	3,938	202,938	39,522
181 to 210 days	157,612	31,109	32,250	4,522	189,862	35,631
211 to 250 days	142,483	27,618	26,939	4,699	169,422	32,317
More than 251 days	5,796,012	859,415	231,212	205,125	6,027,224	1,064,540
Total	20,735,235	3,093,066	1,329,294	361,990	22,064,529	3,455,056

In thousands of U.S. dollars - ThUS\$

	12-31-2023					
	Non-renegotiated portfolio		Renegotiated portfolio		Total Gross Portfolio	
	Number of customers	Gross amount	Number of customers	Gross amount	Number of customers	Gross amount
Up-to-date	7,584,579	2,164,128	1,239,203	213,679	8,823,782	2,377,807
1 to 30 days	5,190,410	228,477	167,846	6,765	5,358,256	235,242
31 to 60 days	857,486	76,796	83,963	5,825	941,449	82,621
61 to 90 days	367,190	51,919	48,578	5,433	415,768	57,352
91 to 120 days	219,073	44,452	34,543	5,236	253,616	49,688
121 to 150 days	207,761	43,966	32,899	5,101	240,660	49,067
151 to 180 days	170,090	39,819	30,997	6,075	201,087	45,894
181 to 210 days	164,110	28,450	34,999	6,522	199,109	34,972
211 to 250 days	145,795	30,052	28,772	5,968	174,567	36,020
More than 251 days	5,378,641	979,878	99,351	131,743	5,477,992	1,111,621
Total	20,285,135	3,687,937	1,801,151	392,347	22,086,286	4,080,284

b) Portfolio in default and in legal collection process.

In thousands of U.S. dollars - ThUS\$

Portfolio in Default and in Legal Collection Process	2024		2023	
	Number of customers	Amount	Number of customers	Amount
Notes receivable in default	944,204	191,688	1,578,631	189,218
Notes receivable in legal collection process (*)	44,873	90,389	31,447	85,739
Total	989,077	282,077	1,610,078	274,957

(*) Legal collections are included in the portfolio past due.

c) Allowances and write-offs.

In thousands of U.S. dollars - ThUS\$

Allowances and write-offs	12-31-2024	12-31-2023
Allowance for portfolio with no renegotiated terms	217,590	258,005
Allowance for portfolio with renegotiated terms	25,229	11,095
Write-offs of the period	-	-
Recoveries of the period	(2,108)	(12,587)
Total	240,711	256,513

d) Number and amount of operations.

In thousands of U.S. dollars - ThUS\$

Number and Amount of Transactions	12-31-2024		12-31-2023	
	Total detail by type of transaction Last Quarter	Total detail by type of operation Year-to- date	Total detail by type of transaction Last Quarter	Total detail by type of operation Year-to- date
Allowance for impairment and recoveries:				
Number of transactions	1,038,686	3,055,251	654,371	3,531,702
Amount of the transactions	71,699	240,711	60,504	256,513

Appendix no. 3.1 Supplementary information on trade receivables

This appendix forms an integral part of these consolidated financial statements.

a) Portfolio stratification

- Trade and other receivables detailed by aging:

In thousands of U.S. dollars – ThUS\$

	12-31-2024												
Trade receivables	Up-to-date portfolio	1 - 30 days in arrears	31 - 60 days in arrears	61 - 90 days in arrears	91 - 120 days in arrears	121 - 150 days in arrears	151 - 180 days in arrears	181 - 210 days in arrears	211 - 250 days in arrears	More than 251 days in arrears	More than 365 days in arrears	Total Current	Total Non-Current
Trade receivables, Generation and Transmission	346,737	6,872	5,242	838	940	644	1,029	609	776	4,833	12,556	381,076	4,682
Large customers	92,945	606	404	209	298	81	-	-	-	-	715	95,258	20
Institutional customers	15,317	1,894	-	-	-	-	-	-	-	-	-	17,211	-
Other	238,475	4,372	4,838	629	642	563	1,029	609	776	4,833	11,841	268,607	4,662
Allowance for impairment	(4,289)	(552)	(2,161)	(185)	(253)	(11)	(19)	(12)	(303)	(4,813)	(4,073)	(16,671)	-
Unbilled services	267,424	-	-	-	-	-	-	-	-	-	-	267,424	-
Billed services	79,313	6,872	5,242	838	940	644	1,029	609	776	4,833	12,556	113,652	4,682
Trade receivables, Distribution	1,374,616	212,511	80,772	57,376	53,651	40,742	38,493	35,022	31,541	90,028	957,123	2,971,875	97,423
Mass-market customers	891,010	150,983	59,564	43,633	39,264	30,957	26,826	24,870	24,267	66,529	734,153	2,092,056	90,371
Large customers	375,262	46,043	11,448	7,672	6,959	5,521	5,830	6,081	5,174	16,474	134,845	621,309	6,139
Institutional customers	108,344	15,485	9,760	6,071	7,428	4,264	5,837	4,071	2,100	7,025	88,125	258,510	913
Allowance for impairment	(66,048)	(6,939)	(20,352)	(13,812)	(14,798)	(13,230)	(15,812)	(24,885)	(18,895)	(50,687)	(674,737)	(920,195)	(1,330)
Unbilled services	323,013	-	-	-	-	-	-	-	-	-	-	323,013	-
Billed services	1,051,603	212,511	80,772	57,376	53,651	40,742	38,493	35,022	31,541	90,028	957,123	2,648,862	97,423
Total trade receivables, gross	1,721,353	219,383	86,014	58,214	54,591	41,386	39,522	35,631	32,317	94,861	969,679	3,352,951	102,105
Total Allowance for impairment	(70,337)	(7,491)	(22,513)	(13,997)	(15,051)	(13,241)	(15,831)	(24,897)	(19,198)	(55,500)	(678,810)	(936,866)	(1,330)
Total trade receivables, net	1,651,016	211,892	63,501	44,217	39,540	28,145	23,691	10,734	13,119	39,361	290,869	2,416,085	100,775

Since not all of our commercial databases in our Group's different consolidated entities distinguish whether the final electricity service consumer is an individual or legal entity, the main management segmentation used by all consolidated entities to monitor and follow up on trade receivables is the following:

- Mass-market customers
- Large customers
- Institutional customers

In thousands of U.S. dollars – ThUS\$

	12-31-2023												
Trade receivables	Up-to-date portfolio	1 – 30 days in arrears	31 – 60 days in arrears	61 – 90 days in arrears	91 – 120 days in arrears	121 – 150 days in arrears	151 – 180 days in arrears	181 – 210 days in arrears	211 – 250 days in arrears	More than 251 days in arrears	More than 365 days in arrears	Total Current	Total Non-Current
Trade receivables, Generation and Transmission	385,350	6,386	1,100	425	724	528	2,044	911	955	1,499	11,966	411,888	5,182
Large customers	121,068	539	408	36	56	81	1,327	-	-	605	-	124,120	-
Institutional customers	34,843	-	-	-	-	-	-	-	-	-	-	34,843	-
Other	229,439	5,847	692	389	668	447	717	911	955	894	11,966	252,925	5,182
Allowance for impairment	(4,119)	(112)	(59)	(7)	(16)	(11)	(23)	(837)	(934)	(839)	(4,442)	(11,399)	-
Unbilled services	296,287	-	-	-	-	-	-	-	-	-	82	296,369	5,182
Billed services	89,063	6,386	1,100	425	724	528	2,044	911	955	1,499	11,884	115,519	-
Trade receivables, Distribution	1,804,494	228,856	81,521	56,927	48,964	48,539	43,850	34,061	35,065	142,820	955,336	3,480,433	182,781
Mass-market customers	1,141,074	166,806	60,210	39,469	34,588	33,510	29,447	25,781	24,484	107,303	722,058	2,384,730	124,654
Large customers	500,948	47,117	15,459	11,608	9,645	10,590	10,462	6,328	6,415	23,974	167,622	810,168	39,809
Institutional customers	162,472	14,933	5,852	5,850	4,731	4,439	3,941	1,952	4,166	11,543	65,656	285,535	18,318
Allowance for impairment	(76,610)	(13,326)	(15,625)	(16,493)	(16,255)	(21,328)	(18,646)	(29,016)	(25,510)	(76,527)	(761,566)	(1,070,902)	(5,901)
Unbilled services	697,893	-	-	-	-	-	-	-	-	-	-	697,893	-
Billed services	1,106,601	228,856	81,521	56,927	48,964	48,539	43,850	34,061	35,065	142,820	955,336	2,782,540	182,780
Total trade receivables, gross	2,189,844	235,242	82,621	57,352	49,688	49,067	45,894	34,972	36,020	144,319	967,302	3,892,321	187,963
Total Allowance for impairment	(80,729)	(13,438)	(15,684)	(16,500)	(16,271)	(21,339)	(18,669)	(29,853)	(26,444)	(77,366)	(766,008)	(1,082,301)	(5,901)
Total trade receivables, net	2,109,115	221,804	66,937	40,852	33,417	27,728	27,225	5,119	9,576	66,953	201,294	2,810,020	182,062

- By type of portfolio:

In thousands of U.S. dollars - ThUS\$

Type of Portfolio	12-31-2024											Total Current	Total Non-Current
	Up-to-date portfolio	1 - 30 days in arrears	31 - 60 days in arrears	61 - 90 days in arrears	91 - 120 days in arrears	121 - 150 days in arrears	151 - 180 days in arrears	181 - 210 days in arrears	211 - 250 days in arrears	More than 251 days in arrears			
GENERATION AND TRANSMISSION													
Portfolio with no renegotiated terms	346,737	6,872	5,242	838	940	644	1,029	609	776	17,389	381,076	4,682	
Large customers	92,945	606	404	209	298	81	-	-	-	715	95,258	20	
Institutional customers	32,288	4,428	2,776	158	149	160	148	141	-	8,303	48,551	-	
Other	221,504	1,838	2,062	471	493	403	881	468	776	8,371	237,267	4,662	
Portfolio with renegotiated terms	-	-	-	-	-	-	-	-	-	-	-	-	
Large customers	-	-	-	-	-	-	-	-	-	-	-	-	
Institutional customers	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	
DISTRIBUTION													
Portfolio with no renegotiated terms	1,303,797	201,049	72,608	50,937	48,384	36,325	34,555	30,500	26,842	842,026	2,647,023	60,285	
Mass-market customers	841,003	142,037	52,560	38,080	34,912	27,149	23,470	21,031	20,050	626,473	1,826,765	58,452	
Large customers	360,199	43,822	10,439	6,928	6,154	4,999	5,350	5,650	4,766	132,203	580,510	1,833	
Institutional customers	102,595	15,190	9,609	5,929	7,318	4,177	5,735	3,819	2,026	83,350	239,748	-	
Portfolio with renegotiated terms	70,819	11,462	8,164	6,439	5,267	4,417	3,938	4,522	4,699	205,125	324,852	37,138	
Mass-market customers	50,007	8,946	7,005	5,553	4,351	3,809	3,356	3,838	4,217	174,209	265,291	31,920	
Large customers	15,063	2,221	1,008	744	805	521	480	432	408	19,116	40,798	4,306	
Institutional customers	5,749	295	151	142	111	87	102	252	74	11,800	18,763	912	
Total gross portfolio	1,721,353	219,383	86,014	58,214	54,591	41,386	39,522	35,631	32,317	1,064,540	3,352,951	102,105	

In thousands of U.S. dollars - ThUS\$

Type of Portfolio	12-31-2023										Total Current	Total Non-Current
	Up-to-date portfolio	1 - 30 days in arrears	31 - 60 days in arrears	61 - 90 days in arrears	91 - 120 days in arrears	121 - 150 days in arrears	151 - 180 days in arrears	181 - 210 days in arrears	211 - 250 days in arrears	More than 251 days in arrears		
GENERATION AND TRANSMISSION												
Portfolio with no renegotiated terms	385,350	6,386	1,100	425	724	528	2,044	911	955	13,465	411,888	5,182
Large customers	121,068	539	408	36	56	81	1,327	-	-	1,358	124,873	-
Institutional customers	34,843	-	-	-	-	-	-	-	-	28	34,871	-
Other	229,439	5,847	692	389	668	447	717	911	955	12,079	252,144	5,182
Portfolio with renegotiated terms	-	-	-	-	-	-	-	-	-	-	-	-
Large customers	-	-	-	-	-	-	-	-	-	-	-	-
Institutional customers	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION												
Portfolio with no renegotiated terms	1,745,960	222,091	75,696	51,494	43,728	43,438	37,775	27,539	29,097	966,413	3,054,818	27,636
Mass-market customers	1,097,768	161,484	55,334	34,759	30,456	29,347	24,452	20,168	19,335	716,290	2,189,393	18,005
Large customers	489,032	45,722	14,804	10,941	9,137	10,006	9,863	5,741	5,766	175,946	776,958	9,631
Institutional customers	159,160	14,885	5,558	5,794	4,135	4,085	3,460	1,630	3,996	74,177	276,880	-
Portfolio with renegotiated terms	58,534	6,765	5,825	5,433	5,236	5,101	6,075	6,522	5,968	131,743	237,202	155,145
Mass-market customers	43,306	5,322	4,877	4,710	4,132	4,164	4,995	5,613	5,149	113,071	195,339	127,633
Large customers	11,916	1,395	654	667	508	584	599	587	649	15,651	33,210	9,194
Institutional customers	3,312	48	294	56	596	353	481	322	170	3,021	8,653	18,318
Total gross portfolio	2,189,844	235,242	82,621	57,352	49,688	49,067	45,894	34,972	36,020	1,111,621	3,892,321	187,963

Appendix no. 3.2 Estimated sales and purchases of capacity and toll

This appendix forms an integral part of these consolidated financial statements.

In thousands of U.S. dollars - ThUS\$

Country	Colombia				Argentina				Brazil				Central America				Total			
	12-31-2024		12-31-2023		12-31-2024		12-31-2023		12-31-2024		12-31-2023		12-31-2024		12-31-2023		12-31-2024		12-31-2023	
	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls
BALANCE																				
Trade and other receivables, current	201,388	12,090	223,285	13,815	119,798	-	34,852	-	563,223	-	655,826	-	279	-	2,265	-	884,688	12,090	916,228	13,815
Total Asset Estimate	201,388	12,090	223,285	13,815	119,798	-	34,852	-	563,223	-	655,826	-	279	-	2,265	-	884,688	12,090	916,228	13,815
Trade and other payables, current	97,259	17,546	167,710	17,859	75,539	-	21,984	-	308,025	50,886	383,704	-	-	-	-	-	480,823	68,432	573,398	17,859
Total Liability Estimate	97,259	17,546	167,710	17,859	75,539	-	21,984	-	308,025	50,886	383,704	-	-	-	-	-	480,823	68,432	573,398	17,859

In thousands of U.S. dollars - ThUS\$

Country	Colombia				Argentina				Brazil				Central America				Total			
	2024		2023		2024		2023		2024		2023		2024		2023		2024		2023	
	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls
INCOME STATEMENT																				
Energy sales	254,056	13,071	219,157	12,377	119,798	-	34,852	-	588,501	-	655,056	-	279	-	2,265	-	962,634	13,071	911,330	12,377
Energy purchases	158,612	76,767	150,260	16,001	75,539	-	21,984	-	317,366	50,653	383,047	75,657	-	-	-	-	551,517	127,420	555,291	91,658

Appendix no. 4 Detail of due dates of payments to suppliers

This appendix forms an integral part of these consolidated financial statements.

In thousands of U.S. dollars - ThUS\$

Suppliers with Payments Up-to-Date	12-31-2024				12-31-2023			
	Goods	Services	Other	Total	Goods	Services	Other	Total
Up to 30 days	137,479	415,637	499,296	1,052,412	228,114	390,363	655,690	1,274,167
Between 31 and 60 days	40,007	216,383	141,255	397,645	65,708	338,589	54,135	458,432
Between 61 and 90 days	191,497	335,386	126,972	653,855	98,857	119,794	46,235	264,886
Between 91 and 120 days	51,437	29,073	10,991	91,501	80,886	40,746	17,628	139,260
Between 121 and 365 days	34,293	53,122	32,788	120,203	48,773	41,431	66,238	156,442
More than 365 days	4,787	333,804	6,460	345,051	5,151	145,432	2,067	152,650
Total	459,500	1,383,405	817,762	2,660,667	527,489	1,076,355	841,993	2,445,837
Average payment period for accounts up to date	40	39	41		41	38	41	

In thousands of U.S. dollars - ThUS\$

Suppliers with Payments Overdue	12-31-2024				12-31-2023			
	Goods	Services	Other	Total	Goods	Services	Other	Total
Up to 30 days	-	-	-	-	-	-	-	-
Between 31 and 60 days	-	-	-	-	-	-	-	-
Between 61 and 90 days	-	-	-	-	-	-	-	-
Between 91 and 120 days	-	-	-	-	-	-	-	-
Between 121 and 365 days	-	-	-	-	-	-	-	-
More than 365 days	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Average payment period for accounts up to date	-	-	-		-	-	-	

In thousands of U.S. dollars - ThUS\$

Suppliers detail	12-31-2024				12-31-2023			
	Goods	Services	Other	Total	Goods	Services	Other	Total
Energy suppliers	86,686	386,640	675,169	1,148,495	124,903	179,587	749,701	1,054,191
Fuel and gas suppliers	569	285	95	949	856	428	142	1,426
Asset acquisitions	47,251	23,625	7,875	78,751	57,186	27,714	9,238	94,138
Payables due for goods and services	324,994	972,855	134,623	1,432,472	344,544	868,626	82,912	1,296,082
Total	459,500	1,383,405	817,762	2,660,667	527,489	1,076,355	841,993	2,445,837