

Build the  
through

**FUTURE**

**SUSTAINABLE**

**POWER.**

## Beyond Reports: Enel's Graphic Journey to a Sustainable Tomorrow

The graphic design of Enel's corporate reporting project powerfully reflects our commitment to building a better future.

The design featured in this publication underscores our strong commitment to translating our **"Purpose—Build the future through sustainable power"** into concrete actions.

Specifically, **"we are dedicated to actively shaping a better tomorrow by reducing environmental impact through clean, innovative, and responsible energy solutions for future generations"**.

**Our visual narrative is crafted to express Enel's commitment to our long term aim and how we embody our core values: trust, innovation, flexibility, respect, and proactivity.** We build trust within our teams and with our stakeholders through clear communication and a focus on our customers. By fostering curiosity and a practical approach, we drive innovation to meet changing needs and create sustainable solutions. Our ability to adapt enables us to seize new opportunities in a rapidly changing world, while our respect for individuality and inclusivity fosters teamwork. Together, we work diligently to achieve results with integrity and responsibility, shaping a sustainable future.

As a result, **every element of our corporate reporting resonates with Enel's commitment and core values**, creating a narrative designed to inspire others to join us on our journey toward a sustainable future.

ESG SUPPLEMENT  
ENEL AMÉRICAS **2024**



# General objective

This document addresses the environmental, social, and governance (ESG) topics relevant to Enel Américas and its subsidiaries, considering the double materiality analysis and the specific characteristics of their activities.

For each material topic, the following are included:

- Impacts, risks, and opportunities
- Indicator targets
- Key performance indicators (KPIs)

Environmental	Social	Governance and others
<ul style="list-style-type: none"><li>• Climate change, energy consumption and generation</li><li>• Air quality</li><li>• Water resources management</li><li>• Preservation of biodiversity and ecosystems</li><li>• Circular economy and waste</li></ul>	<ul style="list-style-type: none"><li>• Customers</li><li>• Employees</li><li>• Suppliers</li><li>• Health and safety</li><li>• Communities</li></ul>	<ul style="list-style-type: none"><li>• Board of Directors structure</li><li>• Business conduct</li><li>• Cybersecurity</li></ul>
<ul style="list-style-type: none"><li>• Human Rights</li></ul>		

Within the framework of Enel Américas' integrated sustainability management, the material topics reflect the most significant impacts, risks, and opportunities defined in the 2024 Materiality Assessment, which we detail in the chapter [Materiality Analysis of the 2024 Integrated Annual Report](#), section "Double Materiality Results" and their relation to the objectives included in the 2025–2027 Sustainability Plan. Nevertheless, in

this document: "ESG Supplement," all Impacts, Risks, and Opportunities (IROs) are included, which, although not always material under the 2024 Materiality Assessment for the specific country, are actively managed and shared across all subsidiaries by Enel Américas through specific action plans aligned with the strategic objectives and ESG commitments at the Enel Group level, of which Enel Américas is a part.



# INDEX

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## DOCUMENT NAVIGATION GUIDE

To facilitate consultation, the document and hyperlinks are provided with interactions that allow navigation.



Return to the main menu



Print



Back/Forward

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<b>1.</b>	<b>MATERIALITY ANALYSIS</b>	<b>8</b>
	Key elements of the materiality analysis:	8
<b>2.</b>	<b>CLIMATE CHANGE, ENERGY CONSUMPTION AND GENERATION</b>	<b>14</b>
	Climate change	14
	Audit and verification	17
	Energy generation	18
	Energy consumption	19
	Sustainable products and services	20
<b>3.</b>	<b>AIR QUALITY: EMISSIONS OF NO<sub>x</sub>, SO<sub>2</sub> AND PARTICULATE MATTER</b>	<b>22</b>
<b>4.</b>	<b>WATER RESOURCE MANAGEMENT</b>	<b>24</b>
	Water management practices	24
	Water consumption, withdrawal, and discharge metrics	25
<b>5.</b>	<b>BIODIVERSITY AND ECOSYSTEM PRESERVATION</b>	<b>28</b>
	Species and sites of biodiversity value	30
<b>6.</b>	<b>CIRCULAR ECONOMY AND WASTE</b>	<b>32</b>
	Materials and inputs	33
	Key waste metrics	34

<b>7.</b>	<b>CUSTOMERS</b>	<b>36</b>	<b>12.</b>	<b>GOVERNANCE</b>	<b>84</b>
	Customer metrics	37			
<b>8.</b>	<b>EMPLOYEES</b>	<b>44</b>	<b>13.</b>	<b>HUMAN RIGHTS</b>	<b>88</b>
	Training	45		Human Rights management	88
	Performance reviews	45		Due diligence processes	90
	Employee diversity	46		Mitigation and remediation processes	92
	Turnover and hiring	54		Employee training	93
	Retirement for workers	55			
	Human capital development targets	56	<b>14.</b>	<b>CYBERSECURITY</b>	<b>94</b>
	Activities and workers	57			
<b>9.</b>	<b>SUPPLIERS</b>	<b>62</b>	<b>15.</b>	<b>REPORTING PRACTICES</b>	<b>98</b>
	ESG assessment of suppliers	62		Verification letter	100
				GRI content index	103
<b>10.</b>	<b>HEALTH AND SAFETY</b>	<b>64</b>			
	Identifying and managing health and safety risks	64			
	Health and safety metrics (injuries, accidents, fatalities)	66			
<b>11.</b>	<b>COMMUNITIES</b>	<b>68</b>			
	Community engagement practices	68			
	Coverage programs	71			



# 1. Materiality analysis

| 3-1 |

Our **materiality analysis** is a key process for identifying and prioritizing the most relevant sustainability issues, considering both the impacts of our Company's

activities on society and the environment, and the risks and opportunities that may influence our financial performance.

## Key elements of the materiality analysis:

### 1. Double materiality approach:

At Enel Américas, we adopt a double materiality approach, which involves two perspectives:

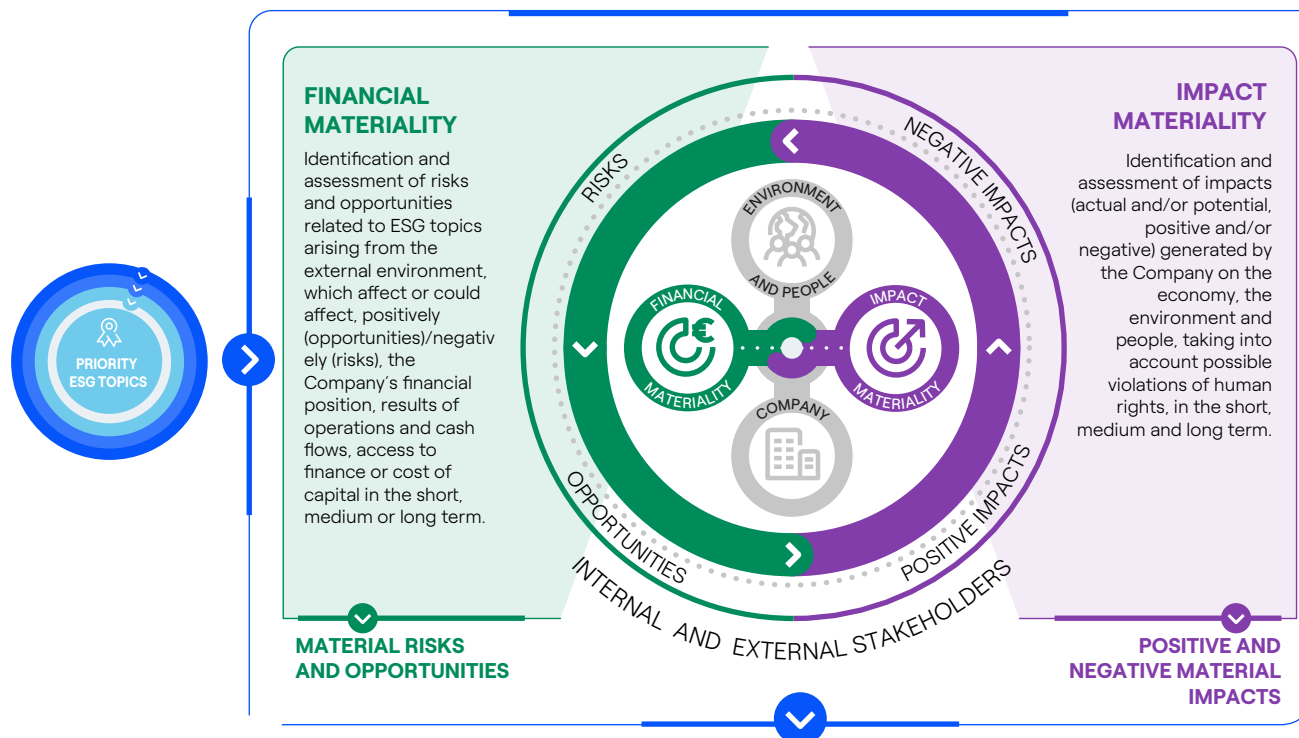
- **Impact materiality:** We examine how the company's activities affect the environment, people, and communities.
- **Financial materiality:** We assess how environmental, social, and governance (ESG) factors influence the company's economic performance.

### 2. Methodology:

Our process is carried out in several phases:

- **Understanding the context:** At Enel Américas, we analyze macroeconomic and sector trends, and assess measurements such as climate change and digitalization, which are key to the company's strategy.
- **Identification of IROs (Impacts, Risks, and Opportunities):** We identify relevant material topics through internal and external consultations. Key stakeholders, such as employees, customers, suppliers, and communities, are consulted to assess the importance of these topics.
- **Evaluation and prioritization:** The IROs we identify are assessed based on their potential impact and likelihood of occurrence. We consider the severity and the capacity of these topics to generate risks or opportunities at both financial and social levels.





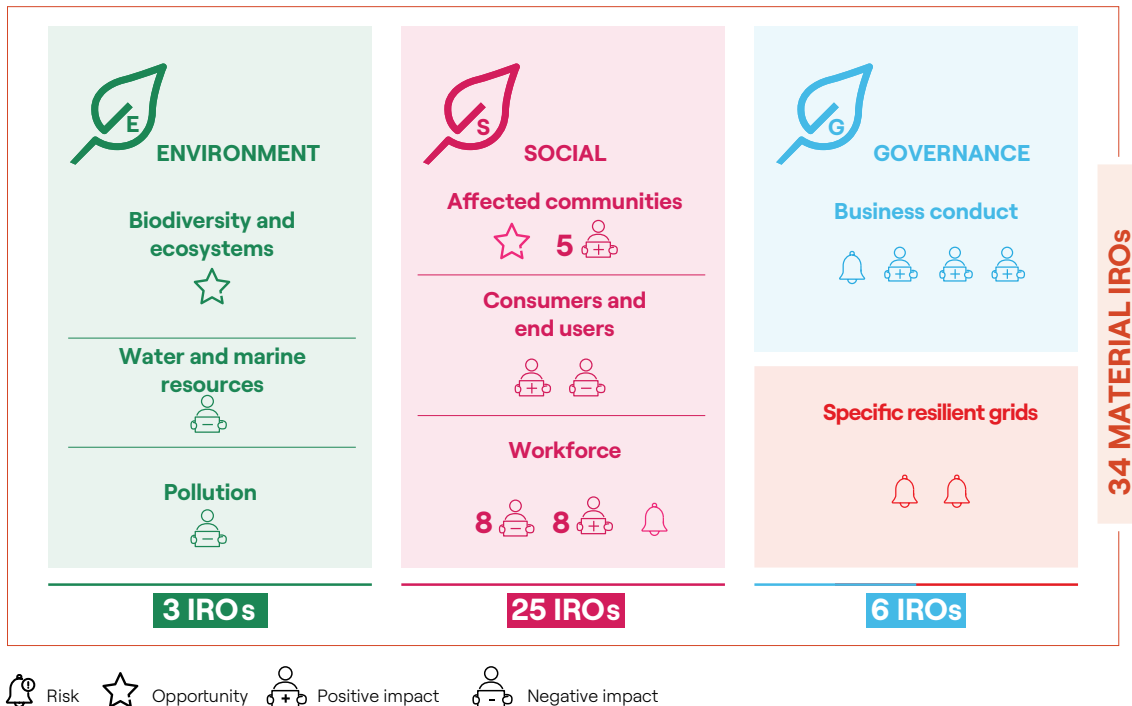
### 3. Engagement of external stakeholders:

As part of the process, we conducted a survey of key stakeholder groups to gather their perspectives on the most relevant topics. This information is essential to confirm and adjust the priorities of the analysis.

### 4. Results and application:

The results of the analysis enable Enel Américas to make informed strategic decisions and define our sustainability policies. Priority topics include climate change, water resource management, biodiversity, circular economy, and human rights, among others.

To identify the main actors in the value chain, as part of the double materiality analysis, we initiated a process to assess the relevance of stakeholder groups, aimed at determining the key stakeholders affected.



Our stakeholders participated in the assessment of Impacts, Risks, and Opportunities (IROs) to define environmental, social, governance, and sector- and context-specific topics for the Group. Key external stakeholders evaluated the IROs based on likelihood of occurrence and impact, aligning with the internal analysis.

The impact model is fundamental to our Company, as it enables us to identify material issues and manage both risks and opportunities. By considering strategic priorities and stakeholder perspectives, the identification of priority sustainability topics strengthens impact management. The assessment of impacts generated and experienced guides this identification, serving as the basis for defining objectives in the strategic plan and the sustainability plan, which contribute to the various business lines.

The results of the materiality analysis are essential to our Company, as they aim to identify, prevent, and mitigate both potential and actual negative impacts. This process goes beyond merely identifying relevant topics; it is also effectively communicated throughout our organization.

The dissemination of the materiality analysis results is integrated into key processes, such as the development of the Industrial Business Plan, the Country Triennial Sustainability Plan, and Investor Day. These strategies demonstrate the adoption of concrete measures to

address the identified material topics (IROs). In this regard, the Country Triennial Sustainability Plan, which is updated annually, allows for the incorporation of new challenges, lessons learned, and increased ambition according to the local context. This plan includes the industrial objectives of the Group's various Companies and their business units, and it is important to note that the progress of this sustainability plan is periodically monitored and overseen by our Company's Board of Directors.

In this way, materiality analysis becomes a key element for decision-making, facilitating the planning of stakeholder engagement and the definition of priorities in alignment with their expectations. In the "GRI Materiality" section, we present the list of material topics along with their respective GRI references, which serve as monitoring and management indicators.

## 5. Ongoing review:

The materiality analysis is an ongoing process that we review annually to ensure our company remains aligned with stakeholder expectations as well as emerging trends and regulations. The information obtained from this analysis is integrated into strategic planning and sustainability reporting.

## Enel Argentina

### 12-6 | 2-29 |

Proactive engagement and continuous dialogue are fundamental pillars in Enel Argentina's relationship management, both within the organization and in its interactions with various stakeholders. Promoting systemic, bidirectional, and sustained communication over time enables the timely identification of risks and impacts, whether real or perceived, associated with operations, thereby facilitating the design of effective strategies for their management and mitigation. This approach not only helps prevent disruptions to the business but also creates opportunities to develop collaborative solutions and generate shared value.

The stakeholder engagement process is framed within the international standards of the Accountability Principles (2018) and the Global Reporting Initiative (GRI) standards, ensuring practices aligned with transparency, inclusiveness, and responsiveness. The communication plan includes a variety of channels and tools, combining in-person formats, such as meetings and working groups, with digital formats, such as online surveys. In all cases, the active participation of key stakeholders is considered to ensure relevant feedback focused on the material topics consulted.

## Enel Brasil

Stakeholders are individuals or groups with interests that are or could be affected by the organization's activities. For more information on stakeholders, see Section 2.4 of GRI 1: Foundation 2021.

This content includes stakeholder engagement processes undertaken by the organization as part of its day-to-day activities, rather than for the specific purpose of preparing the sustainability report.

Common stakeholder categories for organizations include business partners, civil society organizations, consumers, customers, employees and other workers, governments, local communities, non-governmental organizations, shareholders and other investors, suppliers, trade unions, and vulnerable groups.

The organization may explain how it determines which stakeholder categories are invited to participate and which are not.

The purpose of stakeholder engagement may include, for example, identifying actual and potential impacts or determining responses to prevent and mitigate potential negative impacts. In some cases, stakeholder engagement is a right in itself, such as workers' right to form or join a union or their right to collective bargaining. The organization may also disclose information on:

- The type of stakeholder engagement (e.g., active participation, consultation, information) and its frequency (e.g., ongoing, quarterly, annual);
- When it involves the direct participation of stakeholders and when it relies on credible stakeholder representatives, representative organizations, or other credible independent expert resources, and why.
- Whether stakeholder engagement activities take place at the organizational level or at a lower level, such as site or project level, and in such cases, how information on stakeholder engagement activities is centralized.
- The resources (e.g., financial or human) are allocated to stakeholder engagement.

## Enel Colombia

Enel Colombia's stakeholders are identified as individuals, groups, or organizations that are directly or indirectly connected to its activities and operations at the national, regional, and local levels. To manage their interests and engagement, stakeholders are prioritized based on their level of influence, dependence, and tension, using the digital tool e-mia: <https://e-mia.enel.com/> which is shared across all Enel Group companies. The results of this tool help define communication strategies and channels for each stakeholder group, as well as update the sustainability plan and the relevant topics to be included in the Sustainability Report.



## Identified stakeholders

### 12-29 I

As part of the materiality analysis activities, from the Sustainability Management area and following the guidelines of the Enel Group, we annually review the stakeholders applicable to our Company. In this regard, for 2024, the identified stakeholders were the following, for whom we provide a description of up to three levels, which is recorded in the e-mia tool.

## Communication channels

The stakeholder engagement strategies aim to understand their expectations, respond to their requests, and manage them efficiently, with the support of specialized communication channels for each of them. Through these channels, systematic contact is maintained with the operational areas to address topics of mutual interest related to their activities.

During 2024, Enel maintains constant interaction with national and territorial government entities, industry associations, and oversight bodies, reaffirming our commitment to strengthening long-lasting relationships based on trust, value creation, transparency, and compliance. We continue to reinforce the implementation of our engagement policies with institutional stakeholders, strengthening the Trust and Value with Institutions Model, PL 1118, and the Industry Engagement Procedure, PO 2061. This effort has been carried out through employee training spaces and ongoing monitoring and follow-up actions regarding the Company's interactions with authorities. This year, we consolidated an updated institutional engagement strategy based on a preventive approach, which includes engagement at various levels of government:

-National and departmental level: The Government Affairs team manages the engagement strategy based on the principles of proactivity, trust-building, and effectiveness.

-Municipal and local level: The Territorial Affairs team is responsible for this area, with a focus on 1) Strategic relationships; 2) Customer Culture; 3) Social License to Operate.

The Sustainability Management of Enel Colombia executes, reviews, and validates the materiality assessment. The Global Reporting Initiative (GRI, 2021) defines materiality as "the prioritization and reporting of topics that reflect the most significant impacts on the economy, the environment, and people, including impacts on human rights." Additionally, it is important to highlight that Enel Colombia understands "material change" as any alteration or modification in operations, employees, business lines, value chain, or the Company's structure that significantly impacts its direction, strategic orientation, business model, or capital structure. These include, for example, the closure or opening of operations, mergers, acquisitions, asset sales, among others. To carry out the materiality process, stakeholder engagement strategies are analyzed, which allow us to understand their expectations and satisfaction levels regarding identified critical issues and are considered in relation to the Group's strategic priorities.

The results of this exercise serve as the main input for improving the strategy, developing community projects and the sustainability plan, and defining the content of sustainability reports. Through the e-mia system, the Enel Group collects data, aggregates, and processes detailed information from each company, consolidating the results and priorities at a global level, along with the corresponding details for each country.









## 2. Climate change, energy consumption and generation

Impact of the topic:	Risks and opportunities:	Management:
Climate change continues to pose a direct threat to operations in the countries where Enel Américas is present, especially in the face of extreme events that impact electricity generation and distribution. Moreover, the energy transition toward renewable sources is crucial to reducing GHG emissions.	Risks associated with climate change include disruptions due to extreme weather events, while opportunities arise from electrification, renewable energy development, and regulations that promote decarbonization.	At Enel Américas, through our operations in the countries where we are present, we drive decarbonization through the progressive phase-out of thermal plants, the expansion of renewables, and the electrification of consumption, integrating energy efficiency criteria, grid resilience, and specific plans such as the Resilience Plan for extreme events.

### Targets

Below are the objectives of the previous 2024–2026 Sustainability Plan, the 2024 results, and the objectives of the 2025–2027 Sustainability Plan, which may evolve in comparison to the previous plan:

ACTIVITIES	TARGET PLAN 2025–2027	RESULT 2024	TARGET PLAN 2024–2026	SDG
Increase in renewable capacity	+0.6 GW	+0.82 GW	+1.5	 
Design and construction of sustainable projects	95% E&C projects (engineering and construction) 85% HGT projects (hydroelectric, geothermal, and thermal)	100% E&C projects (engineering and construction)	95% E&C projects (engineering and construction) 85% HGT projects (hydroelectric, geothermal, and thermal)	 

### Climate change

| 305-1 | 305-4 | 305-5 | 305-7 |

At Enel Américas, in the countries where we operate, we understand that climate change and environmental protection are two interconnected challenges that require urgent action. Climate change, driven primarily by greenhouse gas emissions, is altering ecosystems, natural resources, and the lives of communities. The health of our environment, from the air we breathe to the water we consume, depends directly on the decisions we make.

For this reason, we are committed to reducing our carbon footprint, promoting the use of renewable energy, and improving energy efficiency across all our operations. Additionally, we enable our customers

to contribute to reducing their impact by offering cleaner, more accessible, and more efficient energy solutions, such as renewable energy and smart energy management technologies. Our goal is to achieve zero emissions by 2040, much earlier and more ambitious than the global zero emissions target set for 2050. We are committed to eliminating emissions across all our direct and indirect operations, including those of our suppliers and customers. We will also exit the natural gas sector so that renewable electricity becomes the only type of energy we supply to our customers. To learn more about our climate policies, please refer to the [“Enel’s Group zero emission ambition 2040”](#).

At Enel Américas, we believe that the transition toward a cleaner and greener world is everyone's responsibility, and we are determined to make this change with every action we take, helping our customers do the same. Together, we can build a more sustainable future for all.

Our GHG performance indicator corresponds to the calculation between Scope 1 emissions, according to the GHG Protocol, and the net footprint produced by the Company.

The GHG emissions inventory is prepared in accordance with the International Greenhouse Gas Protocol (hereinafter, the GHG Protocol) and ESRs E1 of the Corporate Sustainability Reporting Directive (CSRD). It is disclosed annually as part of Enel's Sustainability Statement and in the annual GHG Inventory Report. The collection of primary and GHG data is carried out in accordance with the rules and responsibilities established in EDEN's Administrative and Accounting Procedure No. 2503. The methodology for each category is defined in internal policy 1081.

The management indicator is defined as CO<sub>2</sub> emissions intensity, which in 2024 reached 48 gCO<sub>2</sub>/kWh related to energy generation, representing a 38% reduction compared to 2023.

The companies that make up Enel Américas, and the people who work in them, act with a strong commitment to excellence, achieving the highest standards of environmental care and protection at every stage of their processes. This commitment includes the efficient, responsible, and sustainable use of natural resources, limiting greenhouse gas (GHG) emissions, as well as the reuse and recycling of waste

generated by their activities. The goal of ensuring responsible management in the sustainable use of natural resources also includes the implementation of quality, environmental, and energy management systems.

Enel Américas manages its companies under an integrated policy that involves all group companies, their employees, contractors, and service providers. Within this framework, the Three-Year Environmental Plan has been presented, reaffirming the Company's environmental commitment across all its operations. Likewise, through its global policy, it reaffirms its commitment to the care and protection of the environment and natural resources, strategic factors in the planning, implementation, and development of its activities, based on the following fundamental principles:

1-Protect the environment through impact prevention.

2-Improve and promote the environmental sustainability of products and services.

3-Create shared value with contractors, suppliers, end users, and other stakeholders.

4-Fulfill legal obligations and voluntary commitments by promoting ambitious environmental management behaviors.

To interpret the emissions indicators presented below, it should be noted that in 2022–2023, Enel Argentina sold its thermoelectric power plants Enel Generación Costanera and Dock Sud, which results in significant decreases in the values of these indicators for the following years.



## Emissions

| 305-1 | 305-2 | 305-3 | 305-4 | 305-5 | 305-7 |

GRI/EUSS	KPI	Unit	2024	2023	2022	2024-2023	%
<b>GRI 305-1</b>	<b>Direct emissions scope 1</b>						
	Direct greenhouse gas emissions from thermal generation	thousands tCO <sub>2</sub> eq	2,092	3,951	6,226	-1,859	-47%
	Other CO <sub>2</sub> emissions from electricity generation and other activities <sup>(i)</sup>	thousands tCO <sub>2</sub> eq	313	939	306	-626	-67%
	<b>Total direct emissions (Scope 1)</b>	<b>thousands tCO<sub>2</sub>eq</b>	<b>2,405</b>	<b>4,890</b>	<b>6,532</b>	<b>-2,485</b>	<b>-51%</b>
<b>GRI 305-2</b>	<b>Location-based indirect greenhouse gas emissions (Scope 2) <sup>(ii)</sup></b>						
	Consumption of purchased grid electricity – power plants (thermal, hydroelectric, geothermal)	thousands tCO <sub>2</sub> eq	25	15.2	39	10	64%
	Consumption of electricity purchased from the grid – grids	thousands tCO <sub>2</sub> eq	10	0	18	10	-
	Consumption of electricity purchased from the grid – real estate	thousands tCO <sub>2</sub> eq	5	3.03	2.6	2	65%
	Consumption of electricity purchased from the grid – other (Port, 3SUN, Mining)	thousands tCO <sub>2</sub> eq	0	0	0	0	-
	Energy dissipation due to losses in the technical distribution grids	thousands tCO <sub>2</sub> eq	584	569.3	950	15	3%
	<b>Total indirect emissions by location (Scope 2)</b>	<b>thousands tCO<sub>2</sub>eq</b>	<b>624</b>	<b>588</b>	<b>1,010</b>	<b>36</b>	<b>6%</b>
<b>GRI 305-3</b>	<b>Other indirect greenhouse gas emissions (Scope 3) <sup>(iii)</sup></b>						
	Category 1: purchased goods and services (supply chain)	thousands tCO <sub>2</sub> eq	503	706.3	0	-203	-29%
	Category 2: capital goods	thousands tCO <sub>2</sub> eq	927	1,003.3	0	-76	-8%
	Category 3: fuel- and energy-related activities not included in scope 1 or scope 2						
	– GHG emissions from coal mining	thousands tCO <sub>2</sub> eq	91	62.0	19.00	29	47%
	– GHG emissions from maritime transport of coal	thousands tCO <sub>2</sub> eq	0	0	0	0	-
	–GHG emissions from natural gas extraction and transport	thousands tCO <sub>2</sub> eq	44	203.0		-159	-78%
	– GHG emissions from fuel oil transport	thousands tCO <sub>2</sub> eq	4	0	0	4	
	– GHG emissions from biomass transport	thousands tCO <sub>2</sub> eq	0	0.1		0	-100%
	– GHG emissions from the generation of purchased electricity sold to end users	thousands tCO <sub>2</sub> eq	5,807	5,574	9,276	233	4%
	Category 4: upstream transportation and distribution – transport of raw materials and wastes	thousands tCO <sub>2</sub> eq	0.5	0.9	0.7	0	-42%
	Category 6: business travel	thousands tCO <sub>2</sub> eq	5.3	0.0	0	5	-
	Category 7: work displacements	thousands tCO <sub>2</sub> eq	9.2	0.0	0	9	-
	Category 11: end users of the gas market	thousands tCO <sub>2</sub> eq	136	169.0	208	-33	-20%
	<b>Total indirect emissions (Scope 3)</b>	<b>thousands tCO<sub>2</sub>eq</b>	<b>7,527</b>	<b>7,719</b>	<b>9,504</b>	<b>-192</b>	<b>-2%</b>
	Carbon footprint S1+S2+S3	thousands tCO <sub>2</sub> eq	10,556	13,196	17,046	-2,640	-20%
<b>GRI 305-4</b>	<b>Specific emissions</b>						-
	Total scope 1 GHG emissions intensity	gCO <sub>2</sub> eq/kWh	54	117	122	-63	-54%
	Scope 1 GHG emissions intensity related to energy generation	gCO <sub>2</sub> eq/kWh	48	78	116	-30	-38%
	Scope 1 and 3 GHG emissions intensity relating to integrated power	gCO <sub>2</sub> eq/kWh	75	86	133	-11	-13%
<b>GRI 305-5</b>	<b>Total avoided emissions <sup>(iv)(v)</sup></b>						-
	Reduced emissions	tCO <sub>2</sub>	5.75	5.82	6.34	-0.07	-1%



- (1) Scope 1. This percentage includes emissions resulting from the combustion of fossil fuels: for electricity generation (CH<sub>4</sub> and N<sub>2</sub>O); in auxiliary engines for generation and distribution (CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O); in building systems (CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O); and in the companies' vehicle fleets (CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O); as well as greenhouse gas leaks of SF<sub>6</sub> in thermal power plants.
  - (2) Scope 2. Electricity drawn from the grid for consumption in power plants (including pumped-storage hydroelectric plants), port terminals, buildings, and 3 Sun. The calculation is made by multiplying electricity consumption by the specific emission coefficient of the national electrical system (CEN), following the guidelines of the GHG Protocol regarding market-based models. The 2022 and 2023 values have been restated following an update to the methodology for calculating energy consumption in distribution assets, as well as an update to the emission factors of national electrical systems.
  - (3) Scope 3. Categories 6, 7, and 1 are included.
  - (4) The methodology for calculating avoided emissions was updated in 2024, as it now considers the country-specific CO<sub>2</sub> emission factor instead of the fossil fuel technology CO<sub>2</sub> emission factor used in previous reports. The new factor represents the amount of GHG emissions released by all power plants connected to the energy system for each unit of energy produced at the system level, measured in grams of CO<sub>2</sub>eq per GWh. The most recent data has been collected by the national authority (National Electric System).
  - (5) Avoided emissions were recalculated; see the emissions inventory at [www.enel.com/content/dam/enel-com/documenti/investitori/sostenibilita/2024/ghg-inventory-2024.pdf](http://www.enel.com/content/dam/enel-com/documenti/investitori/sostenibilita/2024/ghg-inventory-2024.pdf)
- Note 1: The calculation methodology is available at [www.enel.com/content/dam/enel-com/documenti/investitori/sostenibilita/2024/ghg-inventory-2024.pdf](http://www.enel.com/content/dam/enel-com/documenti/investitori/sostenibilita/2024/ghg-inventory-2024.pdf)
- Note 2: In order to ensure the comparability and relevance of emissions information, the data presented in this Enel Américas ESG Supplement and in the 2024 Integrated Annual Report includes emissions corresponding to Enel Perú up to the moment of the sale of Enel Generación and Enel Distribución, which took place during the first half of 2024.

## Audit and verification

| 305-5 |

The GHG data and primary operational data are collected through our Company's environmental database, with the exception of specific data that is collected more frequently. We gather this information by technology and geography, directly from each of the different work sites or organizational levels (at the site or country level, depending on the source), and it is subject to formal internal controls, consistency assessment, and subsequent validation by the various business lines and at the consolidated level.

Since 2024, at Enel Américas, as part of the Enel Group, we have implemented an action plan to strengthen GHG emissions reporting which, among other priorities, aims to: review and update the calculation methodology for specific existing GHG sources; improve existing processes and increase efficiency and alignment with disclosure standards; and update existing digital systems for collecting GHG data.

As a result, at Enel Américas we have already implemented the following methodological changes impacting data from the 2022–2024 period:

For the calculation of Scope 2 emissions, at Enel Américas we have incorporated:

- Emissions from distribution (self-use of electricity), previously included in technical losses of the grid.
- We updated Argentina's electric grid emission factor for Scope 2 emissions calculations, using only data from national authorities.

We made several updates to the calculation of Scope 3 emissions:

- We excluded the supply chain of goods and services (Category 1).
- We created Category 2 to include capital goods emissions related to the supply chain, previously reported under Category 1.
- We updated the methodology for fuel- and energy-related activities not included in Scope 1 and 2, including the extraction and transportation of fuel oil in thermal power plants, and we updated Argentina's electric grid emission factor for Category 3.D.
- Minor emissions from coal by-product transportation were reclassified from Category 3 to Category 4, with no impact in 2024.
- We added new categories: business travel (6) and employee commuting (7).
- We updated the gas sales conversion factors in Category 11 for Italy, Chile, and Colombia.

For more information on the calculation methodology, please visit "[GHG inventory Enel Group](#)"



# Energy generation

| 2-22 | EU1 | EU30 |

To address climate change, at Enel Américas we promote concrete short-term actions that generate long-term benefits. This is carried out in line with our 2025–2027 Strategic Plan. The main objective of this plan is to increase the flexibility and security of energy supply through investments in renewable energy, storage, and hybrid plants.

Thanks to these efforts, our renewable capacity for the year 2024 was realized with the addition of 0.8 GW, mainly through projects in Brazil, Colombia, and Panama, consolidating our commitment to the energy transition.

## Installed capacity

GRI/EUSS	KPI	Unit	2024	2023	2022
EU1	<b>Net installed capacity by primary source <sup>(1)(2)</sup></b>				
	<b>Net thermal capacity</b>	<b>MW</b>	<b>226</b>	<b>226</b>	<b>4,647</b>
	Coal	MW	226	226	226
	Combined cycle (CCGT)	MW	-	-	2,036
	Oil/gas	MW	-	-	2,385
	<b>Net renewable capacity</b>	<b>MW</b>	<b>12,635</b>	<b>11,814</b>	<b>11,738</b>
	Hydroelectric	MW	6,255	5,955	7,034
	Wind	MW	3,506	3,312	2,967
	Solar	MW	2,874	2,547	1,737
	<b>Total installed electrical capacity</b>	<b>MW</b>	<b>12,861</b>	<b>12,040</b>	<b>16,385</b>

18

- 1) During 2023, the Group companies operating in Peru were classified as assets held for sale and discontinued operations, in accordance with the requirements established by International Financial Reporting Standard No. 5 (IFRS 5). In 2024, the companies Enel Generación Perú and Enel Distribución Perú were sold, leaving only Enel Generación Piura.
- (2) This figure does not include the installed capacity of Enel Generación Piura, which amounts to 325 MW.

## Average plant availability factor by energy source and by regulatory regime

EU30	Availability of thermoelectric generation by regulatory regime <sup>(1)</sup>	Unit	2024	2023	2022
<b>Availability of thermoelectric generation by regulatory regime</b>					
	Regulated	%	61.0	59.5	78.1
	Unregulated	%	N.A	83.0	86.0
<b>Availability of thermoelectric generation by primary energy source</b>					
	Coal plant	%	61.0	69.1	89.4
	Oil/gas plant	%	N.A	79.4	72.7
	Combined cycle power plant	%	N.A	78.0	85.9
	Availability of thermoelectric generation at a global level	%	N.A	77.7	81.5

- (1) Currently, Enel Américas only operates thermal technology in Colombia, as the thermal power plants were sold. In the case of Brazil, the sale of Enel Generación Fortaleza took place in 2022, and in Argentina, Enel Generación Costanera, Central Dock Sud, Central Cartagena, and the El Chocón motor generators were sold in 2023.

### Energy efficiency in thermoelectric power plants

GRI/EUSS	KPI	Unit	2024	2023	2022
EU1	<b>Average thermoelectric generation efficiency</b>	%	<b>25.7</b>	<b>40.7</b>	<b>46.6</b>
	Net efficiency of coal-fired power plants	%	25.7	25.7	28.8
	Net efficiency of oil/gas power plants	%	N.A	31.7	30.6
	Net efficiency CCGT power plants	%	N.A	52.1	50.7
	<b>Average efficiency by country:</b>				
	Argentina	%	N.A	44.8	48.5
	Brazil	%	N.A	N.A	48.9
	Colombia	%	25.1	25.1	27.3

## Energy consumption

### | 302-1 |

The efficient use of energy throughout our entire value chain and business lines is essential to improving our emissions performance. With this objective in mind, we invest in increasing the efficiency of our operations.

In the case of Enel Américas, the average efficiency of thermoelectric power plants in 2024 was 25.7%. As shown in the previous table, the operational efficiency by type of fuel over the last 3 years is presented.

Within its integrated management system, Enel Américas has an energy management system based on the ISO 50001 standard; the focus of this system is defined by its contribution to the reduction or control of technical losses in the grid.

As part of the system's structuring, internal targets are defined based on the projects approved for the current year that contribute to this area.

Within the framework of Enel's energy management system, we monitor the progress of projects and the defined measurement indicators. In addition, we conduct training and/or refresher sessions on the Integrated Management System.

19

	KPI	Unit	2024	2023	2022	2024-2023	%
GRI 302-1	<b>Fuel consumption by primary source from non-renewable sources</b>						
	Coal	TJ	12,260	8,321	10,469	3,939	47%
	Lignite (brown coal)	TJ	-	-	-	-	-
	Fuel oil	TJ	-	1,034	-	-	-
	Natural gas	TJ	-	11,587	53,732	-11,587	-100%
	Diesel	TJ	419	8,850	1,876	-8,432	-95%
	<b>Total</b>	<b>TJ</b>	<b>12,678</b>	<b>29,792</b>	<b>66,077</b>	<b>-17,114</b>	<b>-57%</b>
	<b>Fuel consumption by primary source from non-renewable sources</b>						
	Coal	Mtep	0.293	0.199	0.061	0.094	47%
	Lignite (brown coal)	Mtep	0.000	0.000	0.000	0.000	-
	Fuel oil	Mtep	0.000	0.025	0.083	-0.025	-100%
	Natural gas	Mtep	0.000	0.277	2.395	-0.277	-100%
	Diesel	Mtep	0.010	0.211	0.064	-0.201	-95%
	<b>Total fuel consumption</b>	<b>Mtep</b>	<b>0.303</b>	<b>0.712</b>	<b>2.603</b>	<b>-0.409</b>	<b>-57%</b>
	<b>Percentage of fuel consumption from non-renewable sources</b>						
	Coal	%	97	28	2.35%	68.77	246%
	Gasoline	%	-	3	0%	-3.47	-100%
	Natural gas	%	-	39	3.18%	-38.89	-100%
	Diesel	%	3	30	92.01%	-26.40	-89%



302-1	Energy consumption	Unit	2024	2023	2022
	Fossil fuels (coal, oil, natural gas, etc.) purchased and consumed (for energy purposes)	MWh	36,395,278	34,745,388	30,276,670
	Purchased electricity	MWh	258,762	201,237	251,710
	Non-renewable energy (electricity and heating and cooling) produced	MWh	962,274	7,591,720	14,229,000
	Total purchased or produced renewable energy	MWh	40,364,733	43,035,832	39,150,000
	<b>Total non-renewable energy consumption</b>	<b>MWh</b>	<b>35,691,766</b>	<b>20,019,000</b>	<b>16,299,380</b>
	<b>Total renewable energy consumption</b>	<b>MWh</b>	<b>250,869</b>	<b>281,588</b>	<b>220,150</b>
	Total energy consumption costs	Million US\$	5,904	5,938	5,655
	Data coverage	% of income	100	100	100
	Total average distribution grid losses	%	12.9	12.5	12.8

## Sustainable products and services

| 302-5 |

### Renewable energy for an emission-free energy matrix

For us, driving growth in electricity generation capacity through the development of new projects based on renewable energy sources is essential to enabling the transition toward customer-centered electrification and an emission-free future. Since our merger with Enel Green Power Américas in April 2021, we have maintained a strong commitment to renewable energy.

In 2024, we closed the year with a generation mix composed of 98.2% renewable sources, equivalent to 12.6 GW of net installed capacity. This result reflects the consolidation of our efforts to move toward a cleaner and more sustainable energy model.

Net installed capacity (MW)	2024		2023	
Technology	MW	%	MW	%
Hydroelectric	6,255	48.6	5,955	49.5
Wind	3,506	27.3	3,312	27.5
Solar	2,874	22.3	2,547	21.2
CCGT	-	-	-	-
Oil, gas	-	-	-	-
Coal	226	1.8	226	1.9
<b>Total</b>	<b>12,861</b>	<b>100.0</b>	<b>12,040</b>	<b>100.0</b>

Installed capacity by country (MW)	2024		2023	
Country	MW	%	MW	%
Argentina	1,328	10.3	1,328	11.0
Brazil	6,622	51.5	5,968	49.6
Colombia	4,205	32.7	4,039	33.5
Central America	705	5.5	705	5.9
<b>Total</b>	<b>12,860</b>	<b>100.0</b>	<b>12,040</b>	<b>100.0</b>

During 2024, Enel Américas added 0.8 GW of new renewable generation capacity, thanks to projects developed mainly in Brazil, Colombia, and Panama. We have a variety of projects in different stages of

development, which allows us to carry out the execution and commissioning of new renewable energy facilities according to the timelines established in our expansion strategy and the respective countries' schedules.

## Generation by technology

| EU2 |

Below are the figures obtained in 2024 for Enel Américas:

GRI/EUSS	KPI	Unit	2024	2023	2022
<b>EU2</b>	<b>Net energy production by technology</b>				
	Generation by technology				
	Renewable	GWh	39,402	43,036	39,150
	Hydraulics	GWh	22,565	28,297	25,675
	Coal	GWh	962	645	202
	Fuel-gas	GWh	-	2,264	1,646
	Combined cycles	GWh	-	4,683	12,381
	Solar	GWh	3,510	3,088	2,741
	Wind	GWh	13,327	11,650	10,734
	<b>Total</b>	<b>GWh</b>	<b>40,365</b>	<b>50,628</b>	<b>53,380</b>

## Embedding sustainability in our projects and plants

21

At Enel Américas, we have sustainable management models that we apply throughout the different stages of our plants' life cycle, from design to decommissioning, allowing us to comprehensively manage their impacts in accordance with their characteristics and context.

To support its implementation, we have defined a catalog of best practices that is updated annually and compiles all actions implemented by Enel Group's projects and plants worldwide, as well as those from other sustainable energy benchmarks.

## Sustainable plant operation

The reliability and availability of our power generation plants are crucial elements for optimizing the use of available resources and improving the company's economic margin. This importance becomes even more evident when considering the implications and opportunities arising from climate change. We focus on developing efficient water management in close collaboration with communities and the relevant authorities in the watersheds associated with the operation of our plants.

In addition to increasing our renewable generation capacity, it is crucial to efficiently manage the existing capacity in order to meet the demand for electricity with the least possible environmental impact. During this period, we have carried out several initiatives related to automation, operation, maintenance, and digitalization.



# 3. Air quality: Emissions of NO<sub>x</sub>, SO<sub>2</sub>, and particulate matter

Impact of the topic:	Risks and opportunities:	Management:
Electricity generation activities, especially those of thermal origin, release atmospheric pollutants such as sulfur oxides (SO <sub>2</sub> ), nitrogen oxides (NO <sub>x</sub> ), particulates, which can affect air quality and the health of nearby communities, in addition to causing impacts on local ecosystems.	The main associated risks are regulatory, reputational, and health, stemming from failure to comply with increasingly strict environmental standards. At the same time, there are opportunities to position itself as a leader in the energy transition by reducing or eliminating these emissions through technological transformation and the closure of polluting power plants.	At Enel Américas, we have implemented continuous improvement plans focused on the reduction of non-GHG emissions, especially through the execution of the energy transition plan, which includes the progressive closure of coal-fired plants. In addition, we use pollutant control and abatement technologies aligned with international best practices. We monitor and report indicators such as the reduction of specific emissions of SO <sub>2</sub> , NO <sub>x</sub> , particulate matter.

## Targets

Below is information from the Enel Group on the 2024 results and the objectives to which Enel Américas and the contributing countries are aligned:

ACTIVITIES	TARGET PLAN 2025-2027	RESULT 2024	BASELINE 2017	SDG
Reduction of specific SO <sub>2</sub> emissions <sup>(1)</sup>	0.09 g/kWh in 2027 (-75% vs 2017) 0.05 g/kWh in 2030 (-85% vs 2017)	0.10 g/kWh (-72% vs. 2017)	0.36 g/kWh	-
Reduction of specific NO <sub>x</sub> emissions <sup>(1)</sup>	0.25 g/kWh in 2027 (-55% vs 2017) 0.16 g/kWh in 2030 (-70% vs 2017)	0.25 g/kWh (-55% vs. 2017)	0.55 g/kWh	-
Reduction of dust emissions <sup>(1)</sup>	0.006 g/kWh in 2027 (-54% vs 2017) 0.005 g/kWh in 2030 (-60% vs 2017)	0.006 g/kWh (-54% vs. 2017)	0.013 g/kWh	-

(1) Targets and results at Enel Group level.



## SO<sub>2</sub>, NO<sub>x</sub> and Particulate matter emissions | 305-7 |

Below are the figures obtained in 2024 for Enel Américas:

GRI 305-7	Other atmospheric emissions	Unit	2024	2023	2022	2024-2023	%
	SO <sub>2</sub> emissions	tons	11,036	8,631	2,992	2,405	28%
	NO <sub>x</sub> emissions	tons	1,402	4,374	6,528	-2,972	-68%
	Particulate matter emissions	tons	437	362	254	75	21%
	SF <sub>6</sub> emissions	ton eq	30.7	31	27	-0.3	-1%
	Mercury emissions	tons	0.0	0.0	0.0	0.0	-
<b>Other specific emissions</b>							
	SO <sub>2</sub> emissions	g/kWh eq	0.250	0.170	0.059	0.000	47%
	NO <sub>x</sub> emissions	g/kWh eq	0.047	0.086	0.122	0.000	-45%
	Particulate matter emissions	g/kWh eq	0.011	0.007	0.005	0.000	50%

Note 1: The increase in SO<sub>2</sub> and particulate matter emissions was due to the higher operation of the Termozipa thermal power plant in Colombia, as a result of water scarcity.

Note 2: The other indicators included in this Enel Américas ESG Supplement do not consider Enel Peru, as this company was not consolidated in the 2024 Consolidated Financial Statements, having been classified as an asset held for sale.

During 2023, the Group companies operating in Peru were classified as assets held for sale and discontinued operations, in accordance with International Financial Reporting Standard No. 5 (IFRS 5). In the course of 2024, the sale of Enel Generación Perú and Enel Distribución Perú was completed, with only Enel Generación Piura remaining within the Group.








## 4. Water resource management

Impact of the topic:	Risks and opportunities:	Management:
Intensive water use in thermal power generation affects ecosystems and can exacerbate water shortages in vulnerable areas.	Risks include operational restrictions in water-stressed areas. Opportunity to lead in responsible water management.	We implement plans to reduce freshwater withdrawal, increase non-consumptive use, and reuse wastewater. We promote sustainability in reservoirs and work with local authorities to ensure minimum flow levels.

### Targets

Below are the objectives of the previous 2024–2026 Sustainability Plan, the 2024 results, and the objectives of the 2025–2027 Sustainability Plan, which may differ from the previous plan:

ACTIVITIES	TARGET PLAN 2025–2027	RESULT 2024	BASELINE 2017	SDG
Reduction of specific freshwater withdrawals	–65% by 2030 vs 2017	–64%	–65% by 2030 vs 2017	  

(1) Target at Enel Group level.

## Water management practices

| 303-1 | 303-3 | 303-5 |

At Enel Américas, water availability is essential for the development of our hydroelectric generation business and represents a risk due to the variability in rainfall patterns and changes in flow regimes, which have been exacerbated by climate change. In this context, Enel Américas' adaptation to our geographic diversity and various technologies has enabled us to reduce water withdrawal intensity, contributing to the Enel Group's target. The average total specific water withdrawal over the past three years is 0.020 liters/kWh. In 2024, the withdrawal was 0.006 liters/kWh, 64% lower than the previous year.

During 2024, we carried out actions to identify opportunities for improving water efficiency, among which we highlight the following:

- Mapping of production sites in water-stressed areas: Identification of stress sites, taking into consideration the criteria recommended by GRI 303 (2018) referring to the World Resources Institute's "Aqueduct Water Risk Atlas."

- Identification of "critical" production sites located in water-stressed areas and supplying freshwater for the Company's process needs.
- Ongoing verification of the water management methods used in the plants, in order to minimize consumption and maximize withdrawals from lower-value sources.

Examples of actions to improve wastewater quality include those carried out in Brazil and Argentina. In 2024, we installed a biodigester system in Brazil for the final treatment of sanitary waste, mitigating the discharge of solid waste into the sewage system. Additionally, in Argentina, we regularly conducted monitoring of water quality for human consumption and the discharge of wastewater.

We did not experience any substantial operational interruptions, plant shutdowns, or other incidents related to the availability of sufficient water quantity or quality in 2024, nor in the previous three years.



At Enel Américas, specifically in Colombia, we conduct assessments of risks related to water dependency, the company's impact on surrounding water resources, and future risks associated with water quality. These assessments are carried out using the ERA matrix and

are shared internally within the organization. Although these evaluations are not publicly available, they can be consulted by interested stakeholders upon request.

## Water consumption, withdrawal, and discharge metrics

| 303-3 | 303-4 | 303-5 |

Below are the data related to water consumption and withdrawal for Enel Américas and its subsidiaries during 2024:

GRI/ EUSS	KPI	Unit	2024	2023	2022	2024- 2023	%
<b>Volumes of water used in production processes</b>							
	For thermal production	millions of m <sup>3</sup>	0.17	0.59	1.52	-0.42	-71%
	For other productive and industrial uses	millions of m <sup>3</sup>	0.08	0.10	0.11	-0.02	-21%
	<b>Total extraction by the production process</b>	<b>millions of m<sup>3</sup></b>	<b>0.25</b>	<b>0.69</b>	<b>1.63</b>	<b>-0.44</b>	<b>-64%</b>
<b>GRI 303-3 a.</b>	<b>Extraction by sources <sup>(1)</sup></b>						
	<b>Withdrawals from scarce water sources</b>	<b>millions of m<sup>3</sup></b>	<b>0.25</b>	<b>0.69</b>	<b>1.63</b>	<b>-0.44</b>	<b>-64%</b>
	Surface waters (wetlands, lakes, rivers)	millions of m <sup>3</sup>	0.23	0.26	0.21	-0.02	-9%
	• Surface waters (wetlands, lakes, rivers (≤ 1,000 mg/l total dissolved solids)	millions of m <sup>3</sup>	0.23	0.26	0.21	-0.02	-9%
	• Surface water - other waters (> 1,000 mg/l total dissolved solids)	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	Groundwater (from wells)	millions of m <sup>3</sup>	0.02	0.02	0.02	0.00	-10%
	• Groundwater - freshwater (≤ 1,000 mg/l total dissolved solids)	millions of m <sup>3</sup>	0.02	0.02	0.02	0.00	-10%
	• Groundwater - other waters (> 1,000 mg/l total dissolved solids)	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	Third-party water	millions of m <sup>3</sup>	0.00	0.41	1.40	-0.41	-100%
	• Fresh water (≤ 1000 mg/l total dissolved solids)	millions of m <sup>3</sup>	0.00	0.41	1.40	-0.41	-100%
	• Other water (> 1000 mg/l total dissolved solids)	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	<b>Extraction of water from non-scarce sources</b>	<b>millions of m<sup>3</sup></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>
	Seawater used as is and desalinated	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	• Desalinated water (≤ 1,000 mg/l total dissolved solids)	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	• Other water (> 1,000 mg/l total dissolved solids)	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	• Wastewater (amount used within the plants)	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-



GRI/ EUS5	KPI	Unit	2024	2023	2022	2024- 2023	%
	<b>Total water extraction by source (scarce + non-scarce) <sup>(2)</sup></b>	<b>millions of m<sup>3</sup></b>	<b>0.25</b>	<b>0.69</b>	<b>1.63</b>	<b>-0.44</b>	<b>-64%</b>
	Percentage of water reused	%	2.48	0.89	17.54	1.59	-
	<b>Water collection for open-cycle cooling</b>						
	Water used for open cycle cooling	millions of m <sup>3</sup>	165.79	244.34	781.21	-78.55	-32%
	• Of surface waters	millions of m <sup>3</sup>	165.79	244.07	781.15	-78.28	-32%
	• Of sea water	millions of m <sup>3</sup>	0.00	0.27	0.05	-0.27	100%
<b>GRI 303-3 b.</b>	<b>Water extraction in areas with water stress by sources <sup>(1)</sup></b>						
	<b>Total water extraction from water-stressed areas of scarce sources</b>	<b>millions of m<sup>3</sup></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>
	Surface waters (wetlands, lakes, rivers)	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	• - Fresh water (= <1,000 mg/l of total dissolved solids)	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	• - Other waters (> 1,000 mg/l total dissolved solids)	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	<b>Groundwater (from wells)</b>	<b>millions of m<sup>3</sup></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>
	• - Fresh water (= <1,000 mg/l of total dissolved solids)	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	• Other waters (> 1,000 mg/l total dissolved solids)	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	<b>Third-party water</b>	<b>millions of m<sup>3</sup></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>
	• Fresh water (= < 1,000 mg/l of total dissolved solids)	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	• Other waters (> 1,000 mg/l total dissolved solids)	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	<b>Total water extraction from areas with water stress from non-scarce sources</b>	<b>millions of m<sup>3</sup></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>
	Seawater (used as is and desalinated)	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	• Desalinated water (= <1,000 mg/l of total dissolved solids)	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	• Other waters (> 1,000 mg/l total dissolved solids)	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	• Wastewater (reused by third parties within the plants)	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	<b>Total water extraction from water-stressed areas (scarce and non-scarce sources)</b>	<b>millions of m<sup>3</sup></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>
<b>GRI 303-4</b>	<b>Water discharge</b>						
	<b>Water discharge according to destination</b>	<b>millions of m<sup>3</sup></b>	<b>165.79</b>	<b>244.43</b>	<b>781.63</b>	<b>-78.64</b>	<b>-32%</b>
	Surface water (wetlands, lakes, rivers)	millions of m <sup>3</sup>	165.79	244.12	781.46	-78.34	-32%
	Underground water	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	Water to municipal/industrial treatment plant	millions of m <sup>3</sup>	0.00	0.03	0.12	-0.03	-100%
	Water to third parties	millions of m <sup>3</sup>	0.00	0.00	0.00	0.00	-
	Sea water	millions of m <sup>3</sup>	0.00	0.27	0.05	-0.27	-100%

GRI/ EUSS	KPI	Unit	2024	2023	2022	2024- 2023	%
<b>GRI 303-5</b>	<b>Consumption (total withdrawal-total discharges) <sup>(2)</sup></b>						
	Total water consumption	millions of m <sup>3</sup>	0.25	0.60	1.20	-0.35	-58%
	Total net water consumption intensity	liters/kWh	0.01	0.02	0.04	-0.01	-64%
	Specific consumption intensity	liters/kWh	0.01	0.02	0.04	-0.01	-64%

(1) GRI 303 defines 'water-stressed areas' as those where, based on the classification provided by the WRI Aqueduct Water Risk Atlas, the ratio between total annual withdrawal of surface or groundwater for various uses (civil, industrial, agricultural, and livestock) and the total annual renewable water supply ('baseline water stress', understood as the level of competition among all users) is high (40–80%) or extremely high (>80%). It is further specified that thermal power plants using freshwater are included in this category. As an additional environmental safeguard, Enel has also considered plants located in areas classified by the WRI as 'arid' to be in water-stressed areas.

(2) The value corresponds to total water consumption / net energy production.  
Note: In the 2024 period, the presentation format was redefined to improve reader clarity by showing withdrawals from scarce and non-scarce sources, and incorporating the value from water sources without water stress.







# 5. Biodiversity and ecosystem preservation

Impact of the topic:	Risks and opportunities:	Management:
Operations may affect natural habitats and protected species, especially during construction or expansion of infrastructure.	Reputational and regulatory risks from biodiversity loss. Opportunity to develop projects with a net positive impact.	At Enel Américas, we apply the mitigation hierarchy from the project design stage, with specific biodiversity plans and targets such as No Net Loss (NNL) and No Net Deforestation by 2030. We avoid operating in UNESCO sites.

## Targets

Below are the objectives of the previous 2024–2026 Sustainability Plan, the results for 2024, and the objectives of the 2025–2027 Sustainability Plan, which may evolve in comparison to the previous plan:

ACTIVITIES	TARGET PLAN 2025–2027	RESULT 2024	TARGET PLAN 2024–2026	SDG
Commitment to biodiversity conservation: No net loss (NNL) of biodiversity in new infrastructure <sup>(1)</sup>	2027 Milestone: 40% (% of NNL-compliant assets of total assets brought online in the reporting year)  100% of No Net Loss assets for new assets from the reporting year to 2030	In 2024, the 2027 milestone was defined, calculated based on the additional capacity built in 2027 (referring to power generation plants) in accordance with the assumptions of the 2025–2027 Business Plan.	Biodiversity guidelines: Defining principles and procedures for managing impacts on biodiversity throughout the plant life cycle	 

(1) Target at Enel Group level.

# Governance, environmental strategy, and biodiversity

| 304-1 | 304-2 | 304-3 |

Our environmental guidelines establish a common framework for all Enel Américas companies. In this way, we control and monitor activities with environmental significance using qualified personnel and a global environmental information reporting system through the EDEN platform (Enel Data on Environment), which facilitates the development of environmental improvement plans.

We have environmental management systems that, through our environmental and [Biodiversity Policy](#), allow us to prevent and control impacts on our processes and surroundings.

Aligned with the principles under which we operate, we adopt international standards and principles outlined in the United Nations Convention on Biological Diversity (CBD), the Strategic Plan for Biodiversity 2011–2020, and the Aichi Biodiversity Targets. At the Enel Group, we are committed to actively addressing nature and biodiversity protection. Our policy incorporates key instruments such as the mitigation hierarchy, impact and dependency assessments, and risk and opportunity analyses, based on the recommendations of the TNFD and the use of the ENCORE tool. View the [Enel Group's Environmental Policies](#) and the updated [Environmental Policy](#).

Large-scale projects require Environmental Impact Assessments (EIAs) approved by regulatory authorities. As part of the Environmental Impact Study, we must

carry out characterizations of the biotic, abiotic, and socioeconomic components in order to subsequently analyze impacts and risks across all project phases: preliminary (feasibility and viability), construction, operation, maintenance, and closure.

This information is documented and made available for public consultation on our website, as it also forms part of our stakeholder engagement and disclosure process.

The presentation of the Environmental Impact Assessment (EIA) results and the environmental management measures is carried out in accordance with regulatory guidelines, ensuring transparency in communication.

Based on the assessment of environmental aspects and impacts at all stages, preliminary (feasibility and viability), construction, operation, maintenance, and decommissioning, we take into account the entire value chain and all stakeholders.

At Enel Américas, we have a [Biodiversity Policy](#) that is communicated to our own personnel and contractors during induction sessions and environmental education workshops for each project in the construction phase.

The biodiversity management policy is also applied to suppliers and external partners.



# Species and sites of biodiversity value

| 304-1 | 304-2 | 304-3 | 304-4 |

## Biodiversity exposure and assessment

KPI	Unit	2024	2023	2022
<b>General: operating sites <sup>(1)</sup></b>				
Number of operating plants	Number of sites	100	72	65
<b>Total area of operating plants</b>	<b>ha</b>	<b>1,310</b>	<b>17,600</b>	<b>15,469</b>
<b>Sites where biodiversity impact assessments have been carried out</b>				
Number of sites	Number of sites	24	72	65
Hectares	ha	17,600	17,600	15,469
<b>Sites where biodiversity impact assessments have been carried out <sup>(2)</sup></b>				
Number of sites	Number of sites	13	13	12
Hectares	ha	508	508	472
<b>Sites with biodiversity impact assessment and located in close proximity to critical areas that have a biodiversity management plan and the total area of these sites <sup>(3)</sup></b>				
Number of sites	Number of sites	1	2	2
Hectares	ha	401	401	401

(1) Generation asset sites in operation.

(2) To identify assets in critical areas, the following criteria were considered: (1) Protected areas (UNESCO World Natural Heritage Sites and IUCN Categories I-IV); (2) Critical habitats as defined by IFC Performance Standard 6; (3) Presence of endangered species, according to the methodology developed and adapted by UNEP-WCMC, Conservation International, and Fauna & Flora International ('Biodiversity Indicators for site-based impacts', 2020).

(3) Biodiversity projects in progress in 2024.

## Activities related to biodiversity protection

### Safeguarding and relocation of epiphytic species in Colombia

This project in Colombia, carried out as part of the reconstruction of the Zipaquirá–Ubaté transmission line, is a concrete example of environmental protection in areas with high potential biodiversity value. Specifically, 27 plant specimens (epiphytes) were subject to direct impact from construction activities. To reduce the impact on species of conservation interest, the action involved mapping the specimens and subsequently relocating them to favorable areas with conditions similar to their original habitat.

Of the 27 preserved specimens, 20 belonged to the Orchidaceae family and 7 to the Bromeliaceae family. Additionally, for three years following the relocation, monitoring was conducted to improve the species' survival rate.

#### Natural capital protection

At Enel Américas, we have chosen to take a stronger stance on forest conservation in line with the principle of No Net Deforestation, recognizing their importance in terms of biodiversity richness and their role in long-term carbon capture and storage. This is achieved through the implementation of measures that adhere to the principles outlined in the Biodiversity Policy. The Enel Group, committed to actively addressing the protection of nature and biodiversity, has incorporated into its policy key instruments such as the mitigation hierarchy, impact and dependency assessments, and risk and opportunity analyses, based on the recommendations of the TNFD and the use of the ENCORE tool.




## 6. Circular economy and waste

Impact of the topic:	Risks and opportunities:	Management:
The generation of waste throughout the asset lifecycle represents a significant environmental challenge, both for product design and for prolonging its useful life, as is the case with waste circularity.	Risks related to disposal costs and public perception. Opportunity in waste reduction and recovery.	We promote process optimization, end-of-life equipment recovery, and reduction of landfill disposal. We incorporate extended producer responsibility and ISO 14001 standards.

### Targets

Below are the objectives of the previous 2024–2026 Sustainability Plan, the results for 2024, and the objectives of the 2025–2027 Sustainability Plan, which may evolve in comparison to the previous plan:

ACTIVITIES	TARGET PLAN 2025–2027	RESULT 2024	TARGET PLAN 2024–2026	SDG
Reduction of the total amount of waste <sup>(1)</sup>	3.1 [Mt] (–54% vs 2017) in 2027 3.0 [Mt] (–55% vs 2017) in 2030	2.6 [Mt] (–61% vs 2017)	6.7 Mt	

(1) Target and result at the Enel Group level.

### Waste management

| 301-1 | 301-2 | 306-1 | 306-2 | 306 -3 |

In 2024, Enel Américas' waste management efforts focused on two main areas: The first, with an internal emphasis, aimed at strengthening awareness and promoting the circularity of the products and services that are part of our business. The second, with an external focus, promoted best practices in waste and substance treatment and management among our contractors.

An example of this is the Innovation Review project, which originated with a focus on the renewable energy business and expanded in 2024 to include all

technologies. Among the projects featured in this innovation catalog is BioCircle, a device capable of cleaning oil-contaminated parts using a substance composed of microorganisms that "feed" on the oil, thereby reducing the generation of polluted effluents. Another notable project is the Biodigester in Cachoeira Dourada, a sealed unit where the decomposition of hydrated organic matter occurs through anaerobic digestion.

Through this equipment, we have significantly reduced the disposal of organic waste at this plant.



# Materials and inputs

| 301-1 | 301-2 |

## Materials used and recycled inputs

GRI/EUSS	KPI	Unit	2024	2023	2022	2024-2023	%
GRI 301-1	Inputs						
	From non-renewable sources						
	Coal	thousands t	504	342	105	162	47%
	Gasoline (fuel oil)	thousands t	0.0	26	84	-26	-100%
	Natural gas	thousands m³	0.0	330	2,830	-330	-100%
	Diesel	thousands t	2.8	2.8	57	0.0	1%
	Consumables						
	Lime	thousands t	0.000	0.000	0.000	-	-
	Ammonia	thousands t	0.000	0.002	0.012	-0.002	-100%
	Caustic soda	thousands t	0.006	0.025	1.016	-0.019	-76%
	Slaked lime	thousands t	0.000	0.000	0.000	0.000	-
	Sulfuric/hydrochloric acid	thousands t	0.000	0.017	1.270	-0.017	-100%
	Other	thousands t	0.031	0.070	0.898	-0.039	-56%
	<b>Total</b>	<b>thousands t</b>	<b>0.036</b>	<b>0.114</b>	<b>3.197</b>	<b>-0.077</b>	<b>-68%</b>
	Materials used – consumption of each resource						
	Lubricant	thousands t	0.080	0.085	0.148	-0.006	-7%
	Dielectric oil	thousands t	0.595	0.003	1.311	0.592	-
	Chloride ferric	thousands t	0.000	0.000	0.000	0.000	-
GRI 301-2	Percentage of materials used that are derived from recycled material compared to the consumption of each resource						
	Lubricant	%	3.7	7.2	25	-3.5	-
	Dielectric oil	%	6.0	0.0	56	6.0	-
	Chloride ferric	%	0.0	0.0	0	0.0	-
	Printing paper	%	9.2	0.1	3	9.1	-



# Key waste metrics

| 306-3 | 306-4 | 306-5 |

## Waste

GRI/EUSS	KPI	Unit	2024	2023	2022	2024-2023	%
<b>GRI 306-3.a Waste generated:</b>							
	Non-hazardous waste						
	• Non-hazardous waste (ash only)	tons	36,868	11	11	36,857	-
	• Non-hazardous waste (excluding ash)	tons	160,282	315,454	259,206	-155,172	-49%
	<b>Total non-hazardous waste</b>	<b>tons</b>	<b>197,150</b>	<b>321,364</b>	<b>259,217</b>	<b>-124,214</b>	<b>-39%</b>
	Hazardous waste						
	• Hazardous waste	tons	4,964	5,981	8,068	-1,017	-17%
	<b>Total hazardous waste</b>	<b>tons</b>	<b>4,964</b>	<b>5,981</b>	<b>8,068</b>	<b>-1,017</b>	<b>-17%</b>
	<b>Total waste production (hazardous and non-hazardous)</b>	<b>tons</b>	<b>202,114</b>	<b>327,345</b>	<b>267,285</b>	<b>-125,231</b>	<b>-38%</b>
<b>Topic Percentage of recovered waste (recycled-reused)</b>							
	Percentage of total waste sent recycled and reused	%	95	81	67	14	-
	Percentage of waste destined for disposal	%	5	19	33	-14	-
<b>GRI 306 Waste by treatment method</b>							
<b>GRI 306-4b Hazardous waste</b>							
	• Hazardous waste recycled or sent for recovery	tons	4,580	4,906	6,831	-326	-7%
	<b>Total hazardous waste recycled or sent for recovery</b>		<b>4,580</b>	<b>4,906</b>	<b>6,831</b>	<b>-326</b>	<b>-7%</b>
<b>GRI 306-5B Hazardous waste destined for disposal</b>							
	• Waste sent to the landfill	tons	337	949	663	-275	-64%
	• Incinerated waste and other disposal methods	tons	47	54	580	-7	-13%
	<b>Total hazardous waste</b>	<b>tons</b>	<b>384</b>	<b>1,003</b>	<b>1,243</b>	<b>-619</b>	<b>-62%</b>
<b>GRI 306-4b Non-hazardous waste</b>							
	• Recovery of non-hazardous waste (including energy recovery)	tons	149,994	254,641	171,247	-104,647	-41%
	• Recovery (ashes)	tons	36,868	11	11	36,857	-
	<b>Total non-hazardous waste sent for recovery</b>	<b>tons</b>	<b>186,862</b>	<b>254,652</b>	<b>171,258</b>	<b>-67,790</b>	<b>-27%</b>
<b>GRI 306-5c Non-hazardous waste destined for disposal</b>							
	• Non-hazardous waste sent to landfill	tons	10,153	63,062	87,858	-52,909	-84%
	• Non-hazardous waste sent to landfill (ash)	tons	135	681	113	-546	-80%
	<b>Total non-hazardous waste</b>	<b>tons</b>	<b>10,288</b>	<b>63,743</b>	<b>87,970</b>	<b>-53,455</b>	<b>-84%</b>
	<b>Total waste (hazardous and non-hazardous)</b>	<b>tons</b>	<b>202,114</b>	<b>324,304</b>	<b>267,303</b>	<b>-122,190</b>	<b>-38%</b>

Note 1: The waste data included in this Enel Américas ESG Supplement does not consider Enel Perú, as this Company was not consolidated in the 2024 Consolidated Financial Statements, being classified as an asset held for sale.

















## 7. Customers

Impact of the topic:	Risks and opportunities:	Management:
Customer relationships are central, especially to driving the energy transition and ensuring inclusive access.	Risks of dissatisfaction, complaints, or social exclusion. Opportunities in energy efficiency and service digitalization. Increase in the number of vulnerable customers and energy poverty due to rising electricity prices.	At Enel Américas, we offer renewable energy, develop electrification solutions for homes, businesses, and cities, and promote the inclusion of vulnerable customers through tailored products and dedicated channels.

### Targets

Below are the objectives of the previous 2024–2026 Sustainability Plan, the 2024 results, and the objectives of the 2025–2027 Sustainability Plan, which may evolve in comparison to the previous plan:

ACTIVITIES	TARGET PLAN 2025–2027	RESULT 2024	TARGET PLAN 2024–2026	SDG
SAIDI (hours)	74	8.6	6.9	 
SAIFI (No.)	4.1	4.4	4.0	 
Smart meters	13%	6%	14%	 
Commercial complaints (No./10k customers)	163	165	–	 
Flexibility Demand Response (MW offered)	59	11.4	59	 

Companies exist for and because of people, and they have the responsibility to ensure that their sustainability efforts are inclusive, accountable, and generate a positive impact on communities.

Our customers play a key role in the energy transition, as by offering sustainable solutions such as renewable energy and efficient technologies, we help them optimize their consumption and contribute to environmental care.



# Customer metrics

| EU28 |

## Continuity of electricity supply

Indicator	Unit	2024	2023	2022
SAIDI	hours	8.6	9.0	8.2
SAIFI	times	4.4	4.3	3.9

SAIDI: System Average Interruption Duration Index or Average Outage Time per user in a given period.

SAIFI: System Average Interruption Frequency Index or Average Outage Frequency per user in a given period.

### ACTIONS TAKEN TO MAINTAIN THE SAIDI INDICATOR AT THE REQUIRED LEVELS

<b>Adoption of data-driven</b>	Collection of historical data and current network conditions through a global platform that enables the evaluation of service quality, in order to identify needs and opportunities and propose network interventions.
	Analysis of event history and forced outages.
	Survey of network conditions under normal operating state. Development of projects tailored to each specific need.
	Development of projects tailored to each specific need.
<b>Regulatory frame</b>	Through data analysis and periodic monitoring of the distribution network's condition in terms of supply quality, we generate investment projects that enhance the network's operational flexibility and backup capacity, resulting in improved quality indicators.
	Evaluation of indicators and regulatory pathways by area and asset type (feeder/substation/transformation centers).
<b>Investments in the grids to improve our service quality</b>	The regulatory improvements implemented enable the creation of new interconnection points that allow for load transfers to support customers in the event of failures, reducing the time required for power supply restoration maneuvers.
	Evaluation and determination of actions aimed at improving service quality.
<b>Tree pruning</b>	Reduction in the number of incidents in the medium and low voltage network by decreasing the risk of tree branches falling onto power lines.
<b>Grid flexibility to decrease our customers' downtime due to grid failures</b>	Increase in the number of remote-control systems per customer and reduction of reconnection times in the event of faults.
<b>Grid inspection</b>	Implementation of the LIDAR Plan (Laser Imaging Detection and Ranging), involving 3D street scanning using drones, helicopters, and a vehicle to identify anomalies in the network.
<b>Expansion and/or renovation of grids</b>	Reconfiguration of existing medium-voltage lines.
	New satellite centers and medium-voltage lines to section and/or interconnect existing networks.
	Reduction in the number of customers affected by outages.
	Transition from traditional network technology to space cab, which is considered more robust and reduces faults caused by vegetation contact, as the cable is insulated (these transient faults account for 60–70% of failures in the distribution network).



## Customer centricity

Customer centricity is the fundamental basis of the Company's strategy to achieve excellence. Achieving customer satisfaction, gaining their trust, and exceeding their expectations through quality and loyalty-driven experiences are top priorities for Enel Américas. The objective is to promote a culture of Customer Centricity, aspire to operational excellence, and lead improvements in customers' quality of life through integrated service and product offerings.

Interaction with customers is maintained and strengthened through active listening to their needs, interpretation of their data, and anticipation of their expectations, based on an innovative offering of services and products that proactively meet their needs.

In **Argentina**, the dissemination of information stands out through various channels and awareness campaigns on social media. In **Brazil**, the focus is on customer service training, improvement of Customer Satisfaction indicators such as the Net Promoter Score (NPS), specific surveys to identify opportunities, and enhancements in customer service channels, aiming for greater efficiency during critical moments and reinforcing trust in daily operations. In **Colombia**, the 2024 strategy centered on the "Customer Happiness" initiative, which promoted various projects and actions aimed at improving the experience and satisfaction of both internal and external customers, as well as outsourced collaborators. All of this was implemented under the premise that people who are satisfied with their work are more likely to generate positive experiences for end customers.

## Differentiated service for customers with special needs

38

### Residential electrodependent customers

Regarding differentiated service for customers with special needs, priority is given to the quality and continuity of the electricity supply. The actions carried out during 2024 include:

- In **Argentina**, the relationship with associations representing people who are electricity-dependent continues, maintaining a fluid channel of interaction that supports and channels complaints in the event of prolonged outages. Additionally, support is provided for commercial and administrative procedures through this same channel. During 2024, a total of 367 complaints were received and managed through this channel.

- **Dissemination of information for electricity-dependent individuals:** during 2024 in Argentina, brochures and posters were designed and printed to share relevant information related to the registration process in the Registry of Electricity-Dependent Persons for Health Reasons, as well as the scope of Law No. 27,351, which regulates the benefits for these customers. Additionally, this year a new step was added to the customer service procedure for

electricity-dependent individuals, in accordance with current legislation: an outbound call plan to customers with this condition to verify the availability of batteries in their power generators and to coordinate transfers, if necessary, to hospitals with the support of the corresponding authorities.

- In **Brazil**, customers who use or depend on equipment with limited autonomy, essential for preserving human life and requiring electricity supply for full operation, are referred to as Survival or Vital Customers. Enel complies with and implements all requirements established by ANEEL to serve and communicate with Vital customers.

In 2024, actions were expanded with the aim of raising awareness among the customer base about the importance of updating their registration and understanding how the vital customer service works, through mass campaigns via email and social media. Additionally, all service channels were updated to make it easier for customers to understand and complete the registration process, whether in person or digitally.

- In **Colombia**, the process of identifying and tagging electricity-dependent customers is carried out through the various service channels, verifying minimum compliance requirements to protect the accounts of this type of customer, resulting in a significant reduction in the number of customers affected during power outages. Free access to vital energy is offered through the provision of batteries and home delivery. Additionally, the process of modernizing the life-support battery fleet was initiated, with the aim of being prepared to supply energy for a limited time to customers who need to keep medical assistance equipment operational.

## Customers with special needs

Customers with special needs are provided with support in terms of accessibility, payment facilities, and specific services. In Argentina, preferential service was offered to customers with disabilities, elderly individuals, pregnant women, electricity-dependent persons, and residents of vulnerable neighborhoods. In Brazil and Colombia, invoices were delivered in Braille to visually impaired customers, benefiting 20 and 49 customers, respectively.

## Advancements in channel digitalization

In line with efforts to mitigate climate change, the commitment to the energy transition has been intensified, focusing on the digitalization of customer engagement and understanding to improve the experience, response times, and the integrated offering provided.

- In **Argentina**, digital channels were updated: the WhatsApp chatbot was enhanced with new management options, along with improvements to the Edesur app and Virtual Office functionalities, enhancing the customer experience. In 2024, 800,000 people used digital channels (app and virtual office), where they can access more real-time information about the progress of their technical claims.
- In **Brazil**, the digital space has strengthened the website and introduced a communication channel via WhatsApp, offering features such as ownership change, its most popular service, and the delivery of detailed updates on technical service (after the request is sent to the field team), including a restoration forecast. Additionally, Full Digital was implemented in São Paulo, a new development for the App and Web focused on the customer, with improvements to the consumer experience.
- In **Colombia**, the digital channel strategy was

structured around three key pillars: ensuring quality service, personalizing the customer experience, and optimizing interaction through digital channels. The main objective was to strengthen customer relationships, increase loyalty, and consolidate the Company's presence in a constantly digitalizing market.

- Compliance with value promises and response times to inquiries and requests was also ensured, with 2024 highlighting the consolidation of assisted digital service channels as an agile and accessible option for communication with the Company. These channels reached a total of 902,000 annual transactions, with a monthly average of 75,000 transactions. In addition, both organic and paid campaigns were implemented on social media, search engine advertising, and segmented email and SMS campaigns to boost awareness and adoption of digital channels.



## Energy loss

| EU12 |

Below are the figures obtained in 2024 for Enel Américas:

GRI/EUSS	KPI	Unit	2024	2023	2022
EU12	<b>Energy loss in Distribution Argentina</b>				
	Edesur	%	17.2	16.8	17.1
	<b>Energy loss in Distribution Brazil</b>				
	Enel Distribución Rio	%	20.1	19.7	19.7
	Enel Distribución Ceará	%	14.8	14.7	15.2
	Enel Distribución Sao Paulo	%	10.2	10.3	11.0





## Energy accessibility

| EU27 |

Below are the figures obtained in 2024 for Enel Américas:

GRI/EUSS	KPI	Unit	Argentina	Brazil	Colombia (*)
EU27	Energy accessibility				
	<b>Customers disconnected for nonpayment</b>				
	Less than 48 hours	No.	81,705	203,744	71,811
	48 hours - 1 week	No.	11,041	156,595	41,321
	1 week- 1 month	No.	15,847	16,030	21,697
	1 month - 1 year	No.	17,718	1,267,275	409,466
	Over 1 year	No.	8,453	253,556	70,134
	<b>Total</b>	<b>No.</b>	<b>134,764</b>	<b>1,897,200</b>	<b>614,429</b>
	<b>By time from payment to reconnection</b>				
	Less than 24 hours	No.	128,300	1,613,760	557,470
	24 hours - 1 week	No.	1,653	157,980	35,401
	Over 1 week	No.	1,593	34,557	1,429
	<b>Total</b>	<b>No</b>	<b>131,546</b>	<b>1,806,297</b>	<b>594,300</b>

## Estimated unserved population

| EU26 |

Below are the figures obtained in 2024 for Enel Américas:

41

GRI/EUSS	KPI	Unit	2024	2023	2022
EU26	Estimated unserved population Estimation of population without concession <sup>(1)</sup>				
	<b>Estimation of unserved population</b>				
	Argentina	No.	47,687	47,546	47,546
	Brazil	No.	-	-	n.d.
	Colombia	No.	4,819	5,573	3,605
	<b>Total population in concession areas<sup>(2)</sup></b>				
	Argentina	No.	6,846,606	6,792,268	6,792,268
	Brazil	No.	-	-	n.d.
	Colombia	No.	4,111,781	3,372,055	3,828,314
	<b>Percentage of population without service</b>				
	Argentina	%	0.7	0.7	0.7
	Brazil	%	-	-	n.d.
	Colombia	%	0.12	0.2	0.1

(1) The values for population without service and total population within the concession area for Brazil were corrected for 2020.

(2) Total population corresponds to the number of people per housing unit.



## Customer satisfaction

In our companies, we have implemented a customer satisfaction plan focused on actions and processes aimed at strengthening a customer-centric culture. We continuously strive to improve our processes, and to achieve this, we have implemented various initiatives, such as measuring customer satisfaction in each of the territories where we operate:

In Brazil, we use the CER methodology, which, based on a statistically representative sample and a 95% confidence level, measures the Perceived Quality Satisfaction Index (ISQP) across different customer segments, with an aggregate target of 70%.

The measurement of the Perceived Quality Satisfaction Index (ISQP) by the Brazilian Association of Electricity Distributors (ABRADEE) is conducted through a survey targeting different customer segments, with coverage based on a statistically representative sample. We recorded an increase across all three distribution companies.

In Colombia, we manage the customer experience using the NPS index, which is measured with a frequency that allows all levels of our organization to receive weekly updates throughout the year on customer perception and to continuously implement improvements based on these results. In 2024, the Company obtained a cumulative result of 3.2% in the relational NPS measurement, a metric that seeks to understand the overall level of recommendation of the electricity product and provides the Company with input from the customer's perspective to manage their experience. Promoter customers value the electricity service provided and consider it good, as is the case in Bogotá, a region that has consistently shown a positive customer perception rating. On the other hand, detractor customers refer to issues related to increases in the bill amount and the need to improve the quality of electricity service, the latter especially in some areas of Cundinamarca.

Customer satisfaction	Unit	2024	2023	2022	Target
<b>BRAZIL (ISQP)</b>					
Enel Distribución Ceará	ISQP %	53.6	65.5	58.6	70.0
Enel Distribución Rio	ISQP %	49.8	66.6	65.6	70.0
Enel Distribución São Paulo	ISQP %	53.7	67.2	55.5	70.0
<b>Colombia (NPS)</b>					
General	NPS factor	3.2	0.08	0.04	0.08










## 8. Employees

Impact of the topic:	Risks and opportunities:	Management:
Employees are key to achieving strategic objectives. Their well-being and development determine the organization's success.	Risks include lack of personnel with technical skills, low motivation, or talent attrition. Opportunities lie in fostering a culture of diversity and professional growth.	We implement training and performance management plans with an inclusive approach, addressing gender and disability issues, and providing feedback to strengthen skills development.

### Targets

Below are our objectives from the previous Sustainability Plan 2024-2026, our results from 2024 and our objectives from the Sustainability Plan 2025-2027 that could be redefined from the previous plan:

ACTIVITIES	TARGET PLAN 2025-2027	RESULT 2024	BASELINE YEAR 2017	SDG
Women in managerial succession plan	≥ 49%	50%	≥ 49%	

We believe that the well-being of our employees is key to the company's success, which is why we promote an inclusive and safe environment that supports their professional development. Additionally, we work with

our supply chain to ensure that our suppliers share our principles of sustainability, ethics, and respect for human rights.

44

### Management approach

#### | 3-3 |

At Enel Américas, our people are essential and represent the visible face of our strategy. We value collaboration, passion, engagement, and active listening as fundamental pillars of our relationships, all aligned with a common purpose that supports both the development of our activities and the well-being and motivation of our team.

We foster the individual qualities of each person to strengthen our teams, creating a participatory environment based on diversity and inclusion, where everyone can reach their full potential.

We offer continuous professional growth opportunities through development tools such as training programs and a standardized performance evaluation system.

We understand that our people are the driving force who, through their skills and qualities, enable us to face new challenges and work toward a better future for all, in line with our values and shared purpose.

# Training

| 404-1 |

We are committed to engaging, motivating, and empowering our people to reach their full potential and grow both personally and professionally. At Enel Américas, individuals are empowered to take

ownership of their development through their own merits, experiences, and skills, becoming key drivers in upholding our values and meeting the challenges of a sustainable company.

GRI/EUSS	KPI	Unit	2024	2023	2022
<b>404-1</b>	<b>Training hours</b>				
	Training hours	No.	836,503	793,786	801,493
	Trained workers <sup>(1)</sup>	No.	14,561	14,972	15,707
	Per capita training hours men <sup>(2)</sup>	No.	55	56	49
	Per capita training hours women <sup>(2)</sup>	No.	50	44	51
	Per capita training hours <sup>(2)</sup>	No.	54	53	49
	Per capita training hours for manager category <sup>(2)</sup>	No.	43	55	51
	Per capita training hours for middle manager category <sup>(2)</sup>	No.	49	49	62
	Per capita training hours for white-collar category <sup>(2)</sup>	No.	48	43	47
	Per capita training hours for blue-collar category <sup>(2)</sup>	No.	60	70	50

(1) Considers all employees trained during 2024, regardless of whether they were current as of December.

(2) Training hours per capita calculated based on the total number of employees trained during the year.

45

## Performance reviews

| 404-3 |

- Our Open Performance Management (OPM) program is a global performance evaluation system that enables continuous and comprehensive employee feedback. This initiative fosters ongoing communication across our organization and evaluates 88% of eligible employees. To promote individual development, our company offers mechanisms such as coaching, mentoring, and job shadowing, contributing to Total Rewarding programs and Succession Plans. In line with our commitment to ethics and transparency, at Enel Américas we integrate compliance and codes of conduct into our employee performance evaluation systems. This approach ensures that personnel management decisions, such as promotions and transfers, are based on merit, competence, and

adherence to our Company's ethical standards. Our Company also emphasizes continuous learning, empowerment, and equal opportunities, fostering a culture of integrity and professional growth.

- As part of our commitment to sustainability and business ethics, the evaluation of compliance with our internal codes is based on current labor regulations, which provide a framework for managing conduct and infractions in the workplace. For example, these regulations ensure that practices related to compensation, sanctions, and disciplinary actions remain fair and aligned with legislation, ensuring transparency and equity in the treatment of our employees.



- Our Open Performance Management (OPM) includes the following modalities:
- 360° Multidimensional feedback: Everyone contributes to individual and collective growth continuously throughout the year, with an emphasis on competencies, activity tracking, and the

environment as a source of development.

- Team evaluation: Managers and team members jointly define a semiannual objective, which is reviewed at the end of the semester and evaluated within the system.

GRI/EUSS	KPI	Unit	2024	2023	2022
<b>404-3</b>	<b>Performance evaluation</b>				
	Total employees	No.	15,484	15,276	15,072
	<b>Total evaluated employees <sup>(1)</sup></b>	<b>No.</b>	<b>10,764</b>	<b>14,821</b>	<b>14,708</b>
	Percentage of evaluated employees	%	70	97	98
	Managers evaluated	No.	142	155	156
	Middle manager evaluated	No.	1,074	1,205	1,265
	White collars evaluated	No.	5,508	7,898	8,197
	Blue collars evaluated	No.	4,040	5,563	5,090
	<b>Total male employees</b>	<b>No.</b>	<b>12,604</b>	<b>11,989</b>	<b>11,722</b>
	<b>Total female employees</b>	<b>No.</b>	<b>2,880</b>	<b>3,287</b>	<b>3,350</b>
	Evaluated men	No.	8,302	11,582	11,464
	Evaluated women	No.	2,462	3,239	3,244
	Percentage evaluated- men <sup>(2)</sup>	%	66	97	98
	Percentage evaluated- women <sup>(2)</sup>	%	85	99	97

(1) Eligible people: those who have an indefinite contract and have been active for at least 3 months during the year.

(2) % calculated on the total workforce.

## Employee diversity

### Diversity and inclusion

#### | 405-1 |

The diversity and inclusion of our employees are fundamental aspects of value creation at Enel Américas. We believe in respecting and promoting the principles of non-arbitrary discrimination, equal opportunities, and inclusion as core values to develop the company's different activities, as they create a sustainable work environment in which each person can grow their potential and maximize their contribution.

Our commitment commenced in 2013 with the declaration of our [Human Rights Policy](#), and the adoption of the seven Women's Empowerment Principles (WEPs) by the Enel Group in 2015. These principles are promoted by the United Nations Global Compact and UN Women. We also published the

[Diversity and Inclusion Policy](#) in 2017, whose principles are milestones to develop a history of specific initiatives that allowed us to promote a culture of inclusion without prejudice, the attention to and expression of individuality, and a coherent combination of talents, qualities, and experiences, that create value for both workers and the company's business.

In our Diversity and Inclusion Policy we define four pillars:

1. Gender diversity (incorporating the LGBTIQ+ community)
2. People with disabilities

### 3. Interculturality

### 4. Generational diversity

At Enel Americas, we carry out a series of initiatives that seek to eradicate potential prejudices regarding people

with disabilities (PWD) in their recruitment, training, and career development. Our goal is to ensure that everyone perceives they have equal opportunities and are on an equal footing to grow professionally.

#### Disability

GRI/EUSS	KPI	Unit	2024	2023	2022
<b>405-1</b>	<b>Employees with disability</b>				
	<b>Total</b>	<b>No.</b>	<b>408</b>	<b>397</b>	<b>352</b>
	<b>Total number of employees</b>	<b>%</b>	<b>2.6</b>	<b>2.6</b>	<b>2.3</b>

#### Diversity

GRI/EUSS	KPI	Unit	2024	2023	2022
<b>405-1</b>	<b>Diversity of workers by gender and country</b>				
	<b>Argentina</b>				
	Men	No.	3,202	3,115	3,481
	Women	No.	507	515	539
	<b>Total</b>	<b>No.</b>	<b>3,709</b>	<b>3,630</b>	<b>4,020</b>
	Men	%	86	86	87
	Women	%	14	14	13
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Brazil</b>				
	Men	No.	7,747	6,459	5,777
	Women	No.	1,537	1,581	1,622
	<b>Total</b>	<b>No.</b>	<b>9,284</b>	<b>8,040</b>	<b>7,399</b>
	Men	%	83	80	78
	Women	%	17	20	22
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Chile</b>				
	Men	No.	14	13	30
	Women	No.	3	7	14
	<b>Total</b>	<b>No.</b>	<b>17</b>	<b>20</b>	<b>44</b>
	Men	%	82	65	68
	Women	%	18	35	32
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Colombia</b>				
	Men	No.	1,604	1,643	1,533
	Women	No.	825	856	793
	<b>Total</b>	<b>No.</b>	<b>2,429</b>	<b>2,499</b>	<b>2,326</b>
	Men	%	66	66	66
	Women	%	34	34	34
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>



GRI/EUSS	KPI	Unit	2024	2023	2022
<b>Peru</b>					
	Men	No.	37	759	736
	Women	No.	8	328	324
	<b>Total</b>	<b>No.</b>	<b>45</b>	<b>1,087</b>	<b>1,060</b>
	Men	%	82	70	69
	Women	%	18	30	31
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Costa Rica <sup>(1)</sup></b>					
	Men	No.	-	-	25
	Women	No.	-	-	10
	<b>Total</b>	<b>No.</b>	<b>-</b>	<b>-</b>	<b>35</b>
	Men	%	-	-	71
	Women	%	-	-	29
	<b>Total</b>	<b>%</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Guatemala <sup>(1)</sup></b>					
	Men	No.	-	-	75
	Women	No.	-	-	17
	<b>Total</b>	<b>No.</b>	<b>-</b>	<b>-</b>	<b>92</b>
	Men	%	-	-	82
	Women	%	-	-	18
	<b>Total</b>	<b>%</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Panama <sup>(1)</sup></b>					
	Men	No.	-	-	65
	Women	No.	-	-	31
	<b>Total</b>	<b>No.</b>	<b>-</b>	<b>-</b>	<b>96</b>
	Men	%	-	-	68
	Women	%	-	-	32
	<b>Total</b>	<b>%</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Total Américas</b>					
	Men	No.	12,604	11,989	11,722
	Women	No.	2,880	3,287	3,350
	<b>Total</b>	<b>No.</b>	<b>15,484</b>	<b>15,276</b>	<b>15,072</b>
	Men	%	81	78	78
	Women	%	19	22	22
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>

(1) Central America Strengthens Its Presence in Colombia.



GRI/EUSS	KPI	Unit	2024	2023	2022
<b>405-1</b>	<b>Diversity of workers by age range<sup>(1)</sup></b>				
	<b>Less than 30</b>	<b>No.</b>	<b>1,557</b>	<b>1,296</b>	<b>1,284</b>
	Between 30 and 40	No.	5,590	5,609	5,585
	Between 41 and 50	No.	5,461	5,292	5,044
	Between 51 and 60	No.	2,420	2,554	2,596
	Between 61 and 70	No.	439	509	548
	More than 70	No.	17	16	16
	<b>Total</b>	<b>No.</b>	<b>15,484</b>	<b>15,276</b>	<b>15,072</b>
	<b>Less than 30</b>	<b>%</b>	<b>10</b>	<b>8</b>	<b>9</b>
	Between 30 and 40	%	36	37	37
	Between 41 and 50	%	35	35	33
	Between 51 and 60	%	16	17	17
	Between 61 and 70	%	3	3	4
	<b>More than 70</b>	<b>%</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>

(1) Categories by age range are considered according to the General Rule No. 461 of the Financial Market Commission (CMF), which is different from the GRI standard.

GRI/EUSS	KPI	Unit	2024	2023	2022
<b>405-1</b>	<b>Diversity of workers by nationality</b>				
	Argentinean	No.	3,586	3,508	3,887
	Brazilian	No.	9,248	8,014	7,377
	Chilean	No.	20	23	46
	Colombian	No.	2,238	2,270	2,319
	Spanish	No.	3	7	9
	Italian	No.	11	21	26
	Peruvian	No.	57	1,091	1,064
	Costa Rican	No.	89	91	39
	Guatemalan	No.	29	33	88
	Panamanian	No.	87	92	94
	Other nationalities	No.	116	126	123
	<b>Total</b>	<b>No.</b>	<b>15,484</b>	<b>15,276</b>	<b>15,072</b>

GRI/EUSS	KPI	Unit	2024	2023	2022
<b>405-1</b>	<b>Diversity of workers by seniority <sup>(1)</sup></b>				
	Less than 3 years	No.	4,579	3,357	2,375
	Between 3 and 6 years	No.	1,552	1,510	2,090
	More than 6 but Less than 9 years	No.	1,148	1,878	2,330
	Between 9 and 12 years	No.	3,021	2,741	2,674
	More than 12 years	No.	5,184	5,790	5,603
	<b>Total</b>	<b>No.</b>	<b>15,484</b>	<b>15,276</b>	<b>15,072</b>

(1) Seniority categories are considered according to the Financial Market Commission (CMF) General Rule No. 461, which is different from the GRI standard.



## Diversity of executives

GRI/EUSS	KPI	Unit	2024	2023	2022
405-1	Diversity of senior executives and other managers by gender				
	<b>Argentina</b>				
	Men	No.	20	22	26
	Women	No.	8	8	8
	<b>Total</b>	<b>No.</b>	<b>28</b>	<b>30</b>	<b>34</b>
	Men	%	71	73	76
	Women	%	29	27	24
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Brazil</b>				
	Men	No.	38	43	44
	Women	No.	23	25	26
	<b>Total</b>	<b>No.</b>	<b>61</b>	<b>68</b>	<b>70</b>
	Men	%	62	63	63
	Women	%	38	37	37
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Chile</b>				
	Men	No.	2	3	7
	Women	No.	-	-	1
	<b>Total</b>	<b>No.</b>	<b>2</b>	<b>3</b>	<b>8</b>
	Men	%	100	100	88
	Women	%	-	-	13
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Colombia</b>				
	Men	No.	35	32	37
	Women	No.	25	12	18
	<b>Total</b>	<b>No.</b>	<b>60</b>	<b>44</b>	<b>55</b>
	Men	%	58	73	67
	Women	%	42	27	33
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Peru</b>				
	Men	No.	2	13	15
	Women	No.	-	5	5
	<b>Total</b>	<b>No.</b>	<b>2</b>	<b>18</b>	<b>20</b>
	Men	%	100	72	75
	Women	%	-	28	25
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Costa Rica <sup>(1)</sup></b>				
	Men	No.	-	-	-
	Women	No.	-	-	1
	<b>Total</b>	<b>No.</b>	<b>-</b>	<b>-</b>	<b>1</b>
	Men	%	-	-	-
	Women	%	-	-	100
	<b>Total</b>	<b>%</b>	<b>-</b>	<b>-</b>	<b>100</b>

GRI/EUSS	KPI	Unit	2024	2023	2022
	<b>Guatemala <sup>(1)</sup></b>				
	Men	No.	-	-	1
	Women	No.	-	-	1
	<b>Total</b>	<b>No.</b>	<b>-</b>	<b>-</b>	<b>2</b>
	Men	%	-	-	50
	Women	%	-	-	50
	<b>Total</b>	<b>%</b>	<b>-</b>	<b>-</b>	<b>100</b>
	<b>Panama <sup>(1)</sup></b>				
	Men	No.	-	-	11
	Women	No.	-	-	9
	<b>Total</b>	<b>No.</b>	<b>-</b>	<b>-</b>	<b>20</b>
	Men	%	-	-	55
	Women	%	-	-	45
	<b>Total</b>	<b>%</b>	<b>-</b>	<b>-</b>	<b>100</b>
	<b>Total Américas</b>				
	Men	No.	97	113	141
	Women	No.	56	50	69
	<b>Total</b>	<b>No.</b>	<b>153</b>	<b>163</b>	<b>210</b>
	Men	%	63	69	67
	Women	%	37	31	33
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>

(1) Central America consolidated with Colombia



GRI/EUSS	KPI	Unit	2024	2023	2022
<b>405-1</b>	<b>Diversity of senior executives and other managers by age group <sup>(1)</sup></b>				
	Less than 30	No.	-	-	-
	Between 30 and 40	No.	13	11	29
	Between 41 and 50	No.	80	78	100
	Between 51 and 60	No.	52	60	64
	Between 61 and 70	No.	8	14	9
	More than 70	No.	-	-	-
	<b>Total</b>	<b>No.</b>	<b>153</b>	<b>163</b>	<b>202</b>

(1) The diversity of workers by age range is based on General Rule No. 461 of the Financial Market Commission.

GRI/EUSS	KPI	Unit	2024	2023	2022
<b>405-1</b>	<b>Diversity of senior executives and other managers by nationality</b>				
	Argentinean	No.	25	25	25
	Brazilian	No.	55	64	68
	Chilean	No.	1	2	4
	Colombian	No.	58	37	49
	Spanish	No.	2	17	19
	Italian	No.	6	8	12
	Peruvian	No.	1	3	6
	Costa Rican	No.	2	2	2
	Guatemalan	No.	-	-	1
	Panamanian	No.	1	2	20
	Other nationalities	No.	2	3	4
	<b>Total</b>	<b>No.</b>	<b>153</b>	<b>163</b>	<b>210</b>

GRI/EUSS	KPI	Unit	2024	2023	2022
<b>405-1</b>	<b>Top executive diversity and other managers by seniority <sup>(1)</sup></b>				
	Less than 3 years	No.	13	15	20
	Between 3 and 6 years	No.	18	14	20
	More than 6 but less than 9 years	No.	6	6	16
	Between 9 and 12 years	No.	14	10	21
	More than 12 years	No.	102	118	133
	<b>Total</b>	<b>No.</b>	<b>153</b>	<b>163</b>	<b>210</b>

(1) The diversity of workers by seniority is based on General Standard No. 461 of the Financial Market Commission (CMF), which is different from what is required by the GRI Standard.

## Participation of women

GRI/EUSS	KPI	Unit	2024	2023	2022
<b>405-1</b>	<b>Female participation in the workforce <sup>(1)</sup></b>				
	Total female participation in the workforce	%	17.8	22.0	22.3
	Women in management (as of the total of workforce management)	%	30.8	31.0	29.5
	Women in junior management	No.	308	373	382
	Women in junior management (as % of total junior management positions)	%	30	31	-
	Women in senior/top management (up to 2 positions under the CEO)	No.	56	53	50
	Women in senior/top management positions (as % of total senior/top management positions)	%	37	34	-
DJSI 3.1.2 f	Women in income-earner management	No.	196	125	124
	Women in income earner management in relation to the total income earner position	%	24	33	29
	Women income earner management position in relation to total Management positions	%	17	-	8.45
DJSI 3.1.2 e	% Women in STEM-related positions (Science, Technology, Engineering, and Mathematics)	%	24	24	22

(1) The categories for management positions according to the Dow Jones Sustainability Index, which is different from the one proposed by the CMF are considered.



# Turnover and hiring

| 401-1 | 2-4 |

## Internal mobility

GRI/EUSS	KPI	Unit	2024	2023	2022
<b>401-1</b>	<b>Internal vacancies</b>				
	Open vacancies	No.	1,852	1,852	1,665
	Vacancies covered by internal candidates	No.	371	371	401
	Vacancies covered by internal candidates	%	20	20	24

GRI/EUSS	KPI	Unit	2024	2023	2022
<b>401-1</b>	<b>New hires by gender and age range</b>				
	Men	No.	2,264	1,604	871
	Women	No.	169	248	393
	Less than 30 years	No.	801	578	430
	Between 30 and 50 years	No.	1,554	1,194	799
	More than 50 years	No.	78	80	34
	<b>Total (men + women)</b>	<b>No.</b>	<b>2,433</b>	<b>1,852</b>	<b>1,264</b>

GRI/EUSS	KPI	Unit	2024	2023	2022
<b>401-1</b>	<b>New hires and terminations by country</b>				
	New hire	No.	2,433	1,852	1,264
	New higher rate	%	15.71	12.1	8.4
	Layoffs	No.	1,176	1,163	1,316

## Turnover

GRI/EUSS	KPI	Unit	2024	2023	2022
<b>401-1</b>	<b>Turnover rate</b>				
Men	Voluntary turnover rate	%	2.9	2.0	2.0
	Turnover rate	%	7.3	7.4	8.7
Women	Voluntary turnover rate	%	4.9	0.9	0.9
	Turnover rate	%	9.0	8.4	8.9
Less than 30 years	Voluntary turnover rate	%	5.5	0.6	0.7
	Turnover rate	%	7.8	0.9	1.2
Between 30 and 50 years	Voluntary turnover rate	%	3.8	2.2	2.2
	Turnover rate	%	7.5	4.5	5.2
More than 50 years	Voluntary turnover rate	%	0.3	0.1	0.1
	Turnover rate	%	7.7	2.2	2.3
<b>Total Enel Américas</b>	<b>Voluntary turnover rate</b>	<b>%</b>	<b>3.3</b>	<b>2.9</b>	<b>3.0</b>
	<b>Turnover rate</b>	<b>%</b>	<b>7.6</b>	<b>7.6</b>	<b>8.7</b>

# Retirement for workers

| EU15 |

GRI/EUSS	KPI	Unit	2024	2023	2022
EU15	<b>Percentage of employees eligible to retire in the next 5 years out of the total of each job category</b>				
	Manager	%	9.6	14.1	14.0
	Middle manager	%	7.4	7.1	7.5
	White collar	%	9.4	9.2	8.3
	Blue collar	%	8.5	10.0	8.6
	<b>Total</b>	<b>%</b>	<b>8.8</b>	<b>9.4</b>	<b>8.4</b>
	<b>Percentage of employees eligible to retire in the next 10 years out of the total of each job category</b>				
	Manager	%	35.2	35.3	30.6
	Middle manager	%	18.2	17.1	16.6
	White collar	%	19.3	18.2	16.8
	Blue collar	%	15.2	17.8	16.3
	<b>Total</b>	<b>%</b>	<b>17.3</b>	<b>18.8</b>	<b>16.7</b>

(1) Reported according to Enel job categories.



## Human capital development targets

| 3-6 |

### Development and growth of people

| 404-1 | 404-2 |

Through our values of trust, respect, and proactivity, we foster a flexible mindset in which every Enel Américas employee is the protagonist of their own professional growth and development. Each individual is an entrepreneur in their own right, responding to transformation and change through continuous upskilling and reskilling strategies, within a framework of lifelong learning and development.

At the Company, we are committed to training and developing our people, as well as building strong career paths through opportunities for internal mobility, flexibility, and active participation in learning tools that promote ownership and professional empowerment.

### Mechanisms for contributing to development actions

A transformation-action process in which a coach accompanies a coaches (internal client) on a journey of discovery and development of their potential and competencies.

A learning method involving a mentor (an employee with a broad range of skills and experience) and a mentee (a less experienced employee). The mentor supports and guides the process to help strengthen

and develop the mentee's aptitudes and skills.

A peer-to-peer learning process between two employees: a host, who is responsible for sharing with a guest the content of their role (functions, organizational structure, team relationships, activities, technical or cross-functional skills), thus building an opportunity for reciprocal learning.

56

Programs	Gentle leadership	TODAS platform
Description	This program aims to strengthen the leadership skills of our professional women, supporting their career growth through development plans, sponsorship, and networking tools, while promoting concepts of equity and shared responsibility among our employees.	Women's leadership program at Enel Brasil. It includes 16 Content Routes covering a variety of business-related competencies, preparing current and future leaders to take on strategic roles, lead diverse teams, foster an inclusive environment, and inspire new leaders inside and outside the company.
Business benefits	Leadership directly impacts employee satisfaction, which in turn influences organizational outcomes. The program also seeks to boost team performance and productivity, customer satisfaction, and overall profitability.	It contributes to increasing gender diversity, especially in STEM roles, and provides key tools for female managers to enhance team performance and productivity, while also supporting professional retention.

In 2024, a total of 837 thousand training hours were delivered, equivalent to an average of approximately 54 training hours per capita, of which 55 hours per capita were for men and 50 for women.

Of the total training hours delivered by Enel Américas in 2024, the average per capita hours by category were: Managers, 43, Middle Managers, 49, White Collar, 48, and Blue Collar, 60.



# Activities and workers

| 2-7 | 3-7 | 405-2 |

## Wellbeing and motivation

We are driven to create a work environment that fosters and promotes personal well-being, both at work and in private life, where people can find balance and the right tools to perform their jobs. We believe that achieving this balance enhances motivation, drives results, and makes work more sustainable.

For this reason, companies within the Enel Group operate under the framework of the Global Wellbeing Program, which, through its eight foundational pillars, promotes a range of initiatives aimed at enhancing overall satisfaction, always prioritizing the centrality of people.

The Global Wellbeing Program is based on psychological, physical, and social well-being, and on the pursuit of harmony between work and personal life. It encourages individuals to dedicate time to self-care and to sharing with others.

As part of an open dialogue approach, we conducted a workplace climate and engagement survey called Escucha Abierta. In its latest edition in 2022, participation reached 72% of employees, with 91% reporting engagement and satisfaction with their work. When tracking employee metrics, the survey addresses the following aspects:

- Job Satisfaction
- Purpose
- Happiness
- Stress

Since 2023, we have been implementing the Wellbeing Leaders, Happy Teams project to understand and support team wellbeing, and to develop a set of behaviors and actions that enable wellbeing to foster motivation and the achievement of results. The Company's leaders actively participate in the project by contributing their expertise to understand and identify functional behaviors and best practices to be shared across the organization, with the aim of enhancing team wellbeing.

Additionally, throughout 2024 we continued implementing our hybrid work model (remote and in-person), based on trust and goal achievement. This model allowed employees to work on-site for a minimum of twelve days per month, selected according to their individual and team needs. Looking ahead to 2025, we will place greater emphasis on collaboration and team interaction, as we believe that teamwork is where people reach their fullest potential.

In addition to the benefits outlined in our Report, employees have access to the following work arrangements:

**Flexible hours:** Our employees can start or end their workday earlier or later within defined time ranges.

**Remote work:** A hybrid model is in place, requiring only a certain number of in-office days per month, with the remaining days eligible for remote work.



## Salary gap

GRI/EUSS	KPI	Unit	2024	2023	2022
405-2	<b>Relation between basic salary and remuneration for men and women</b>				
	Executive level basic salary	%	105.90	86.14	102.41
	Executive level total salary	%	103.47	84.31	98.77
	Management level basic salary	%	84.92	96.40	85.48
	Management level total salary	%	85.21	96.60	84.61
	Outside management level basic salary	%	89.04	91.00	89.71
	Outside management level total salary	%	89.73	-	-
	<b>Total - basic salary</b>	<b>%</b>	<b>87.37</b>	<b>-</b>	<b>-</b>
	<b>Total - total salary</b>	<b>%</b>	<b>87.60</b>	<b>-</b>	<b>-</b>

GRI/EUSS	KPI	Unit	2024		2023		2022	
405-2	<b>Salary gap by labor category <sup>(1)</sup></b>		<b>Basic salary</b>	<b>Total salary</b>	<b>Basic salary</b>	<b>Total salary</b>	<b>Basic salary</b>	<b>Total salary</b>
	Manager	%	105.90	103.47	86.14	84.31	88.20	87.10
	Middle manager	%	84.92	85.21	96.40	96.60	98.10	98.50
	White collar	%	89.04	89.73	91.00	90.13	91.10	90.20
	Blue collar	%	89.73	87.37	68.96	70.74	79.20	82.30

(1) It is calculated from the average women's salary and men's average salary for each category.

## Workforce

58

GRI/EUSS	KPI	Unit	2024	2023	2022
2-7	<b>Total number of employees</b>				
	Argentina	No.	3,709	3,630	4,020
		%	24	24	27
	Brazil	No.	9,284	8,040	7,399
		%	60	53	49
	Chile	No.	17	20	44
		%	-	-	-
	Colombia and Central America <sup>(1)</sup>	No.	2,429	2,499	2,326
		%	16	16	15
	Peru	No.	45	1,087	1,060
		%	-	7	7
	Central America Panama, Costa Rica and Guatemala	No.	-	-	223
		%	-	-	2
	<b>Total Enel Américas</b>	<b>No.</b>	<b>15,484</b>	<b>15,276</b>	<b>15,072</b>
		<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>

(1) Central America: Panama, Costa Rica, and Guatemala.

GRI/EUSS	KPI	Unit	2024	2023	2022
2-7	<b>Total number of employees by position <sup>(1)</sup></b>				
	Top management	%	0.23	0.25	0.25
	Management	%	0.76	0.92	1.14
	Supervision	%	6.63	7.84	8.25
	Worker	%	40.31	31.22	28.51
	Salesforce	%	0.03	0.81	0.63
	Office worker	%	7.01	7.84	9.00
	Other professionals	%	29.62	35.87	35.97
	Other technicians	%	15.40	15.27	16.21
<b>Total</b>		%	<b>100</b>	<b>100</b>	<b>100</b>

(1) Categories are based on contract type according to General Rule No. 461 issued by the Financial Market Commission (CMF), which differs from the GRI standard.

GRI/EUSS	KPI	Unit	2024	2023	2022
2-7	<b>Total number of employees by gender and type of contract <sup>(1)</sup></b>				
	<b>Indefinite</b>				
	<b>Men</b>	No.	12,594	11,746	11,416
	Women	No.	2,878	3,162	3,184
	Total indefinite	<b>No.</b>	<b>15,472</b>	<b>14,908</b>	<b>14,600</b>
	<b>Fixed term</b>				
	<b>Men</b>	No.	10	243	306
	Women	No.	2	125	166
	Total fixed term	<b>No.</b>	<b>12</b>	<b>368</b>	<b>472</b>
	<b>Service contract</b>				
	<b>Men</b>	No.	-	-	-
	Women	No.	-	-	-
	Total service contract	<b>No.</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fee-based</b>				
	<b>Men</b>	No.	-	-	-
	Women	No.	-	-	-
	Total fee-based	<b>No.</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total</b>	<b>No.</b>	<b>15,484</b>	<b>15,276</b>	<b>15,072</b>

(1) Categories are based on contract type according to General Rule No. 461 issued by the Financial Market Commission (CMF), which differs from the GRI standard.



GRI/ EUSS	KPI	Unit	2024			2023			2022		
2-7	Total number of employees by type of working day <sup>(1)</sup>		Men	Women	Total	Men	Women	Total	Men	Women	Total
Standard	No.		3,361	271	3,632	8,055	496	8,551	7,942	770	8,712
	%		27	9	23	0.67	0.15	0.56	68	23	260
Partial	No.		-	-	-	-	-	-	157	6	163
	%		-	-	-	-	-	-	1	-	5
Adaptability agreements (other than teleworking)	No.		-	-	-	-	-	-	125	102	227
	%		-	-	-	-	-	-	1	3	7
Remote work	No.		9,243	2,609	11,852	3,934	2,791	6,725	3,498	2,472	5,970
	%		73	91	94	33	85	44	30	74	178
Total	No.		12,604	2,880	15,484	11,989	3,287	15,276	11,722	3,350	15,072
	%		81	19	100	78	22	100	78	22	100

(1) Categories are based on contract type according to General Rule No. 461 issued by the Financial Market Commission (CMF), which differs from the GRI standard.

## Parental Leave

| 401-3 |

GRI/EUSS	KPI	Unit	2024	2023	2022
401-3 a	Employees with parental leave				
	Men	No.	244	113	191
	Women	No.	90	52	136
Total		No.	334	165	327
401-3 b	Parental leave taken				
	Men	%	100	100	98
	Women	%	100	100	87
Total		%	100	100	92







# 9. Suppliers

Impact of the topic:	Risks and opportunities:	Management:
Our suppliers are an essential part of Enel América's value chain, and their performance directly impacts the quality of our products and services. Our relationship with suppliers goes beyond a commercial transaction: we seek to build partnerships based on principles of sustainability, ethics, and social responsibility.	The main risks associated with supplier management include non-compliance with environmental and social standards, which could affect our reputation and operations. However, there is a significant opportunity to promote a more sustainable supply chain by encouraging our suppliers to adopt responsible practices that contribute to emissions reduction, efficient resource use, and respect for human rights.	At Enel Américas, we manage our suppliers through a rigorous selection and evaluation process that incorporates sustainability criteria. We work closely with them to ensure compliance with our environmental, social, and governance (ESG) policies, promoting continuous improvement through audits, training, and collaboration on joint projects that benefit both the company and the community. This approach helps strengthen sustainability throughout our entire value chain.

## ESG assessment of suppliers

At Enel Américas, we are committed to integrating sustainability beyond our own operations by promoting responsible behavior throughout our supply chain.

We manage our supply chain efficiently through proper contracting and timely execution of the planned services, with the goal of mitigating risks that could affect our financial results or corporate reputation.

62

We consider our suppliers and contractors as strategic partners with whom we aim to advance a just energy transition, manage our impacts in the best possible way, and establish mechanisms that allow us to control the risks associated with these operations.

### Supplier qualification

| 2-8 | 308-1 | 308-2 | 408-1 | 409-1 | 414-1 | 414-2 |

At Enel Américas, we integrate sustainability into our supply chain through the Global Supplier Qualification System, which enables objective and transparent evaluation of companies interested in bidding processes. This system identifies sustainability risk factors in the supply chain by mapping variables across different purchasing groups or categories. The risk associated with each identified variable is assessed based on the type of goods or raw materials, sector-specific characteristics, and the country context.

The qualification process is mandatory for all suppliers, including those considered significant. It includes the evaluation of sustainability variables, financial and economic performance, legal and technical requirements, and integrity standards. For activities

considered to pose high technical risks to safety or the environment, on-site evaluations are conducted to verify these aspects. In the context of human rights, at Enel Américas we do not allow or work with suppliers that pose a risk related to child labor or forced labor practices.

If the results of these analyses and evaluations are positive, suppliers may qualify and be added to our supplier registry (or remain in it if already qualified) and subsequently be invited to participate in our procurement processes. If the result is negative, the supplier will not be able to participate in our tenders but may submit a new qualification request at a later date.

## Bidding and contracting processes

At Enel Américas, we continue to pursue the goal of integrating sustainability aspects into our bidding processes by incorporating sustainability commitments related to minimum technical requirements and key sustainability indicators (K indicators).

These commitments are grouped into the macro-categories of certification, environmental, social, and circularity aspects. Examples include carbon footprint assessments in accordance with UNI EN ISO 14067:2018, waste management, training and employment of individuals from local communities,

gender diversity initiatives, and the use of recycled materials or products.

Furthermore, suppliers must comply with our Code of Ethics and other corporate policies that address, among other things, fair competition, human rights, the environment, biodiversity, and anti-corruption. We are committed to collaborating with our suppliers to facilitate adherence to our policies, which are formulated in accordance with our fundamental values and principles, thereby ensuring their ethical and responsible conduct.<sup>1</sup>

## Supplier monitoring & performance management: Supplier Performance Management (SPM)

All suppliers, regardless of whether they have active contracts or not, are monitored in terms of:

- 1.Reputation, to detect involvement in criminal activities, with special attention to human rights and environmental issues.
- 2.Legal documentation, to assess validity and ensure the absence of criminal records.
- 3.Contract safety assessments, in service delivery to identify health, safety, and environmental risks and pinpoint areas for improvement.

For suppliers with active contracts, we additionally conduct on-site inspections to verify health, safety, and environmental performance, with the aim of preventing accidents or events that may affect the environment. These evaluations are also incorporated into our Supplier Performance Management (SPM),

which is the Supplier Performance Evaluation System.

The SPM is a system that enables us to monitor supplier performance across various variables such as quality, timeliness, safety, environment, human rights, innovation, and collaboration. This tool evaluates supplier behavior periodically and throughout the duration of the contract, allowing us to identify those whose performance aligns with contractual requirements and those who do not. To ensure the proper functioning of this system, internal training and capacity-building sessions have been conducted for contract managers, who are responsible for evaluating contractors and establishing action plans when performance warrants it.

<sup>1</sup> To learn about the General Terms and Conditions of Contracting, please visit the following [link](#)






# 10. Health and safety

Impact of the topic:	Risks and opportunities:	Management:
Workplace safety directly impacts the lives and well-being of employees and contractors.	Serious accidents affect morale and reputation. There is an opportunity to take a leadership role in occupational safety.	We implement certified management systems, data-driven training programs, and targeted actions for contractors. We monitor key indicators such as the accident frequency rate.

## Targets

Below are the objectives of the previous Sustainability Plan 2024-2026, the results of 2024 and the objectives of the Sustainability Plan 2025-2027 that could change from the previous plan:

ACTIVITIES	TARGET PLAN 2025-2027	RESULT 2024	TARGET PLAN 2024-2026	SDG
Weighted Frequency Rate of Lost Time Injuries (LTI WFR) for direct employees and contractors	0.42	0.39	0.42	

At Enel Américas, occupational health and safety are fundamental pillars of our sustainable management. We are guided by an unwavering commitment to protecting the lives and well-being of our employees,

fostering a culture of prevention and self-care. We apply international standards, monitor key indicators, and continuously strengthen our practices.

## Identifying and managing health and safety risks

| 403-9 |

In our organization, the commitment to the safety and health of everyone involved in our operations is paramount. We are guided by a clear and resolute objective: to achieve zero accidents across all our activities, from operational tasks to administrative duties.

Every step we take and every decision we make is grounded in the fundamental principle of permanently safeguarding the health and safety of our team. We are adopting a preventive approach aimed at minimizing the risks present in our work environment. We promote self-care and individual responsibility among our employees and collaborators, fostering their overall well-being throughout each workday. To support our commitments, we have implemented a Health and Safety Management System certified under

the international ISO 45001 standard. This system is based on an annual work plan structured around four key pillars, designed to encompass both our internal personnel and the contractors we work with. These pillars focus on operational control, process digitalization, the promotion of a safety culture, and continuous training.

Our objective is to create a work environment that inspires trust, where every individual feels safe and supported in their daily routine. We work together to build a safer and healthier future, where prevention and mutual care are fundamental pillars. Together, we move toward a future free of accidents, where the well-being of every person is our utmost priority.

## Our commitments to health and safety

We are committed to safeguarding the comprehensive health and safety of our employees, both physical and psychological. The physical well-being of our employees and contractors is a top priority in all aspects of their lives: at work, at home, and during their free time. Through the promotion of a strong health and safety culture, we ensure a safe and risk-free work environment for everyone collaborating with Enel Américas.

In line with our global goal of zero accidents, we implement the Stop Work policy, which encourages caution and self-care in the face of potential risks to health, safety, and the environment. We recognize that protecting the health and safety of our team is

a shared responsibility. Safety is embedded in all our processes, training activities, awareness campaigns, and near-miss incident analyses.

We also maintain continuous quality monitoring and promote the exchange of experiences as essential aspects of our safety culture. In this context, we have established a Stop Work policy that empowers any worker to intervene and, if necessary, halt any activity that poses a risk to people.

## Occupational health and safety governance

| 403-1 | 403-8 |

In each country where we operate, Enel Américas has a Health, Safety, Environment, and Quality (HSEQ) management team that oversees, guides, coordinates, and promotes best practices. Additionally, each business line has its own HSEQ management team, which reports directly to the company's Board of Directors. The HSEQ management team is responsible for the occupational health and safety management system,

which is certified under the international ISO 45001 standard, with 100% of the company covered by this certification. The company also adheres to Corporate Health and Safety Policies, validated at the executive level, aimed at enhancing employee commitment and competence through participation and consultation, while promoting continuous improvement.

65

## Management of occupational health and safety risks

| 403-2 | 403-7 |

At Enel Américas, we follow Policy 106 for the classification, communication, analysis, and reporting of incidents. Through risk matrices, we incorporate all risks associated with our employees and contractors, outlining the controls we implement to manage and mitigate them. We also conduct training courses, educational programs, and inspections focused

on reinforcing and preventing risks. These controls are carried out periodically and are aligned with the strategic objectives of our health and safety program, such as zero-accident targets and reductions in frequency rates, which are defined annually in accordance with our Integrated Management System.

## Promoting health and well-being

| 403-3 | 403-6 |

As part of our health campaigns, we conducted medical examinations and implemented a communication plan along with various initiatives aimed at raising

awareness about health and self-care. The topics addressed included breast, skin, and colon cancer; heart health month; stress relief; and stroke prevention.



## Promoting safety

| 403-6 | 403-7 |

We conduct regular safety talks for both our internal and external personnel, delivering clear and direct messages on safety, health, and environmental care. In addition, we carry out various awareness campaigns through video capsules, workshops, seminars, and other initiatives.

Transversal programs and campaigns "Additional On-Site Check-up" or ECoS Program: Through this program, led by a group of expert professionals, we evaluate the implementation of activities in the field. We verify the correct application of procedures, the status of safety equipment, the behavior of contractors, risk management, and emergency support teams.

## Health and safety industrial relations

| 403-4 |

We also have Joint Health and Safety Committees and a Psychosocial and Occupational Risk Committee. The Joint Committees, representing all employees,

are responsible for promoting a safety culture, conducting inspections, and investigating accidents when necessary.

## Health and safety metrics (injuries, accidents, fatalities)

| 403-9 | 403-10 |

66

GRI 403-9	KPI	Unit	2024	2023	2022
	Accident rate – own workers				
	Fatal accidents (FAT)	No.	1	1	-
	Life-changing accidents (LCA) <sup>(3)</sup>	No.	-	-	-
	High potential accidents (HPO) <sup>(4)</sup>	No.	1	4	-
	Accidents with loss of time (LTI) <sup>(2)</sup>	No.	12	25	26
	Lost time injury frequency rate (LTIFR) <sup>(1)</sup>	Index	0.39	0.87	0.84
	Worked hours (WH)	No.	30,380,913	28,886,904	31,116,615

(1) All Frequency Rates are calculated by relating the number of events to one million hours worked.

(2) Lost Time Injuries (LTI): An incident that results in an injury causing the employee to miss at least one full working day, excluding the day of the incident.

(3) Life-Changing Accidents (LCA): Injuries that result in permanent, life-altering health consequences (e.g., limb amputations, paralysis, neurological damage, etc.).

(4) High Potential Occurrences (HPO): Incidents whose dynamics, regardless of the actual outcome, could have resulted in a Life-Changing Accident or a Fatality.

GRI 403-9	KPI	Unit	2024	2023	2022
<b>Accident rate – contractors' workers</b>					
	Fatal accidents (FAT)	No.	2	5	4
	Life-changing accidents (LCA) <sup>(3)</sup>	No.	–	1	1
	High potential accidents (HPO) <sup>(4)</sup>	No.	6	6	8
	Accidents with loss of time (LTI) <sup>(2)</sup>	No.	17	42	55
	Lost time injury frequency rate (LTIFR) <sup>(1)</sup>	Index	0.18	0.34	0.34
	Worked hours (WH)	No.	96,739,115	125,037,922	160,874,046

GRI 403-9	KPI	Unit	2024	2023	2022
<b>Accident rate – own and contractors' workers</b>					
	Fatal accidents (FAT)	No.	3	6	4
	Life-changing accidents (LCA) <sup>(3)</sup>	No.	–	1	1
	High potential accidents (HPO) <sup>(4)</sup>	No.	7	10	8
	Accidents with loss of time (LTI) <sup>(2)</sup>	No.	29	67	79
	Lost time injury frequency rate (LTIFR) <sup>(1)</sup>	Index	0.23	0.44	0.41
	Worked hours (WH)	No.	127,120,028	153,905,826	191,990,661

(1) All Frequency Rates are calculated by relating the number of events to one million hours worked.

(2) Lost Time Injuries (LTI): An incident that results in an injury causing the employee to miss at least one full working day, excluding the day of the incident.

(3) Life-Changing Accidents (LCA): Injuries that result in permanent, life-altering health consequences (e.g., limb amputations, paralysis, neurological damage, etc.).

(4) High Potential Occurrences (HPO): Incidents whose dynamics, regardless of the actual outcome, could have resulted in a Life-Changing Accident or a Fatality.






# 11. Communities

Impact of the topic:	Risks and opportunities:	Management:
Operations can have social and economic impacts on local communities.	Risks of social resistance or conflict. Opportunities in local development and creation of shared value.	At Enel Américas, we promote projects focused on energy access, job creation, and local development. We use accessible grievance mechanisms and actively participate in local dialogue platforms, particularly during the decommissioning processes of coal-fired power plants.

## Targets

Below are the objectives of the previous Sustainability Plan 2024–2026, the results of 2024 and the objectives of the Sustainability Plan 2025–2027 that could change from the previous plan:

ACTIVITIES	TARGET PLAN 2025–2027	RESULT 2024	TARGET PLAN 2024–2026	SDG
Community Projects (Number of beneficiaries)	2.68 million <sup>(1)</sup> beneficiaries during the 2024–2030 period	1.5 million	2.68 million beneficiaries during the 2024–2030 period	  

(1) Cumulative result from 2024 to 2030.

Regarding communities, we strive to generate a positive impact not only through the supply of clean energy but also by supporting local projects that promote employment and social well-being. This

social approach is essential for building trust-based relationships, strengthening our presence in the territory, and ensuring that our sustainability efforts benefit everyone.

## Community engagement practices

| 413-2 | 203-1 |

We integrate the social dimension into our business strategy with the aim of creating and generating value, seeking synergies that foster shared growth, addressing the challenges of each territory, and strengthening our relationships with local communities.

Our engagement approach is based on active listening and continuous dialogue. This allows us to provide meaningful responses and co-create sustainable

solutions that address the economic, social, and environmental needs of communities. We prioritize gender equity and human rights, and we strive to extend the opportunities of the energy transition throughout our entire value chain. Additionally, we work to enhance resilience and empower local communities, recognizing their fundamental role in the electrification process toward a zero-emissions economy.

# Community relations

| 2-24 | 203-1 |

At Enel Américas, we consider community engagement essential in the territories where we operate, recognizing communities as key stakeholders in the creation of shared value and sustainable development. At the local level, we are present throughout the country, working with communities, social organizations, and local governments through a dedicated team focused on understanding their needs and identifying points of convergence with our corporate strategy.

We promote transparent, structured, and locally relevant engagement with communities in the countries where we operate. From the early stages of our projects, we apply participatory methodologies that allow the perspectives of local groups to be incorporated into planning, ensuring early and meaningful participation. Throughout the lifecycle of our programs, we implement continuous consultation mechanisms through regular dialogue spaces with communities and relevant stakeholders, where initiatives are agreed upon and commitments are monitored.

All projects have dedicated teams and clearly defined operational roles for managing community relations, in line with global corporate guidelines. We also identify stakeholders and vulnerable groups, working

with them through specific social support initiatives to ensure an inclusive approach that is sensitive to diverse local realities.

Community engagement is reflected in Enel Américas’ sustainability policy and is implemented through dialogue tables, participatory workshops, and coordination with local authorities to identify needs and develop projects with a positive impact. Critical issues raised by stakeholders are addressed through established procedures and analyzed by cross-functional teams to ensure a coherent, timely response aligned with the company’s values. These commitments are part of the annual sustainability work plan and are periodically presented to Senior Management for monitoring, evaluation, and accountability.

In 2024, we allocated significant resources to communities near our areas of operation, reaffirming our commitment to sustainable development and social inclusion. Our initiatives included direct investments, socially impactful projects, and charitable donations. These actions reflect our efforts to create shared value and improve the quality of life in the territories where we operate.

Stakeholder engagement process in the influence area:

ANALYSIS OF THE CONTEXT, IDENTIFICATION AND ANALYSIS OF THE STAKEHOLDERS IN THE INFLUENCE AREA	PROACTIVE CONSULTATION	CONTINUOUS DIALOG	LISTENING AND RECOURSE CHANNELS (GRIEVANCE MECHANISMS)
<p>a. Collect and analyze a wide range of socio-economic and environmental data.</p> <p>b. Identify stakeholders in the influence area of business activities and verify the representativeness of all groups involved in the development of Enel's activities in the influence area.</p> <p>c. Analyze the type of relationship that can be created between Enel and these stakeholders to avoid possible conflicts of interest.</p>	<p>a. Organized to guarantee that the consultation meets specific quality conditions and inclusiveness, such as being free, preventive, adapted to the local context, bidirectional, and well-documented, in line with international reference standards.</p> <p>b. Participation of independent third parties in the bargaining processes due to their expertise in the matter and as a bona fide witness, if applicable.</p>	<p>a. Share all the information about the project in its different relevant phases with stakeholders in the influence area to promote transparent and collaborative relationships and avoid potential conflicts of interest.</p>	<p>a. Provide people who must send reports to Enel with channels to access resources based on multiple tools, such as local teams or specific people, toll-free phone numbers, the Internet, or, in the case of isolated rural communities, forms or even local references.</p>





## Creating shared value model

Our commitment to community development is framed within the Creating Shared Value (CSV) Policy, which defines the Company's relationship model with communities. This model is inclusive and participatory, promoting respect for human rights and enabling the joint development of initiatives that genuinely respond to community priorities and needs. Its objective is to create long-term value for all stakeholders, aiming to minimize environmental and social risks and impacts while generating value for both the Company and the country. Our Company, therefore, builds a business model based on strong and lasting relationships with the communities, where sustainability drives sustainable progress by creating profitable solutions, addressing social needs, fostering mutually beneficial relationships with stakeholders, and generating long-term value so that all actors contribute to resilient and equitable development.

The CSV model is based on three pillars:

- Making business value chains sustainable, by minimizing the use of natural resources and maximizing the value created for the community.
- Developing sustainable and inclusive products and services, derived from the social needs of customers and communities.
- Expanding the ecosystem of partnerships and collaborations, to continuously seek out new ideas and talent.
- This perspective makes it possible to combine the company's objectives with the priorities of its

stakeholders through roots and local acceptance that allow the business's long-term sustainability. To apply the CSV model, the company employs an exhaustive and rigorous methodology to accompany assets and projects, which consists of five phases:

**1. Context analysis.** Identification of critical factors related to socio-economic and environmental aspects of global and local communities, with particular attention to possible impacts on human rights.

**2. Dialog with stakeholders.** Identification and prioritization of the main stakeholders. Collecting their requirements during the different phases of the value chain.

**3. Risk and opportunities analysis.** Analyzing local priorities and identifying priority issues for stakeholders and the company, employing specific tools.

**4. CSV Plan.** Definition of an action plan according to the priority issues identified and their impact, using the local network to search for solutions and potential partners.

**5. Implementing the CSV Plan.** Implementing the actions defined in the CSV Plan in collaboration, if necessary, with strategic partners. Monitoring, reporting, and development.

# Coverage programs

## Community engagement workstreams and main community projects

| 203-2 | 413-1 |

As Enel Américas, we operate in seven countries, with dedicated community engagement teams, recognizing the importance of understanding local cultures and empowering communities in the journey toward a just energy transition. We listen to stakeholder needs and work collaboratively to identify innovative solutions aimed at electrifying energy demand. With a focus on local development, the company considers the specific context of each Latin American country in which it operates to define its community engagement strategy and reduce multidimensional and energy poverty. A global perspective enables the development of electrification projects that ensure access to safe and high-quality energy supply, fostering economic development, green jobs, and promoting quality education for youth and children, in alignment with the 2030 Agenda.

To identify and define sustainability actions, we consider national contexts, the main risks the company faces in different territories, and the most pressing social challenges in each country: multidimensional poverty, energy vulnerability, and the climate crisis. To this end, Enel Américas has established five lines of work tailored to the realities of each territory where it operates, aligned with the United Nations Sustainable Development Goals (SDGs). Likewise, we seek respectful engagement with all local stakeholders, recognizing them as essential participants in our initiatives.

Sustainability projects are initiatives voluntarily promoted, supported, managed, and/or funded

by the company, aligned with the needs of the surrounding environment, and designed to generate societal benefits beyond the company's core business operations. This approach addresses the strategic priority of responsible community relations and responds to critical factors identified in the materiality assessment.

Community engagement projects are supported by a set of management tools deployed across various stakeholder interaction stages. These tools help identify local needs to facilitate dialogue and activate interaction and participation, ensuring accessible, fluid, and mutual communication with communities.

### Sustainability work initiatives are projects:

- Generate value for the local community and society at large, addressing both the needs and concerns of stakeholders and the social positioning of the business.
- Focus especially on vulnerable groups (families in vulnerable situations, children and youth, the elderly, unemployed individuals, people with disabilities, etc.).
- Are managed in collaboration with community social representatives participating in the project, with continuity over time and the potential to replicate successful actions.
- Provide measurable and demonstrable benefits for society and returns for the company, with systematic, transparent, and properly communicated accountability to the public.

71



Within these lines of work, and according to the categorization of each project or initiative, the following stand out:

LINE	AREAS OF ACTION	PROGRAMMATIC FOCUSES
Education for sustainable development	School attendance and support	• Study scholarships
	STEM and climate change	• Educational programs
	Art, culture, and heritage	• Promotion and dissemination
Energy: Access, Quality, Safety, and Efficiency	Electrification	• Rural and suburban electricity
	Energy efficiency	• Technology and infrastructure
	Inclusion and energy security	• Knowledge development
Economic Development with Local Identity and Green Jobs	Green jobs	• Technical training and job placement
	Entrepreneurship promotion	• Capacity building, technology transfer, and financing
	Tourism	
Housing, Services, and Environment	Access to basic services	
	Habitability	• Infrastructure, technologies, and governance
	Community infrastructure and public spaces	
Planet: Climate Change and Natural Resources	Water	• Water management
	Biodiversity	• Conservation
	Waste and materials	• Waste recovery and valorization

## Main community projects 2024 (Argentina, Brazil, Colombia and Central America)

72

The sustainability projects developed by Enel Américas include both voluntary initiatives and those related to compliance with environmental licenses, regulations, and other binding requirements. These actions are promoted, managed, supported, and/or financed by the company and are designed to address the needs of the surrounding environment, generating a positive impact on the society in which we operate. This approach reinforces our strategic commitment to developing 'responsible relationships with

communities' and allows us to address critical factors identified in the materiality matrix.

The total number of beneficiaries from the various projects in 2024 is 1,599,045.

Below is a detailed breakdown of beneficiaries by Enel Américas subsidiary and by Sustainable Development Goals (SDGs).

Country	Number of beneficiaries
Argentina	123,948
Brazil	1,205,815
Colombia	232,308
Costa Rica	4,883
Guatemala	28,346
Panama	3,745
<b>Total</b>	<b>1,599,045 <sup>(1)(2)</sup></b>

(1) Of the total beneficiaries, 199,900 correspond to 'Job Contractors', jobs generated through contractors during 2024.

(2) The value for Argentina includes 7,788 beneficiaries from Enel Generación El Chocón.

The main projects implemented in 2024 by the Sustainability unit in each country are described below:

## Argentina

### Key projects in 2024 – Enel Generación perimeter

#### Enel Generación El Chocón: Educational and tourist visits

The power plant opened its doors to the local community and visitors, becoming a tourist attraction in the region. Educational sessions were also held for local schools, universities, and institutions within both the direct and indirect areas of influence.

Through the tourist visits, which contribute to SDG 8 (Decent Work and Economic Growth), a total of 6,012 people benefited. Meanwhile, the educational visits, which supported SDG 4 (Quality Education), reached 610 beneficiaries.

These visits included guided tours through permitted areas of the plant, such as the main model room, balconies overlooking the turbines, and external areas near the control center, with informative talks delivered by the company's own employees.

Thanks to both projects, Enel Generación El Chocón received an external recognition in 2024: the "Tourism, Industry and Productive Seal" awarded by the Undersecretariat of Tourism.

#### Salmonid genome study

The project has been under development since 2023 in several phases, in partnership with the Interjurisdictional Authority of the Limay, Neuquén, and Negro River Basins (AIC), and with technical assistance from CONICET and the National University of Austral Patagonia. It began with a study on the genetic structure of wild rainbow trout populations in the Limay River. This project is of great significance, as there are currently no existing studies on this species within the context of local biodiversity. It aims to generate both environmental and economic benefits: on one hand, by preventing disruption to the aquatic ecosystem, and on the other, by promoting international tourism in the region. Through this initiative, we have reached 12 direct beneficiaries (with total beneficiaries to be

assessed upon project completion in 2025), and it contributes to SDG 8.

### Relevant projects 2024 perimeter of Enel Distribución

#### Edesur, energy that adds

Edesur has an integrated work plan in areas of social vulnerability, which supports the sustainable expansion of the company's electricity distribution service. The objective is to facilitate the regularization of electricity service for residents who, due to social and economic vulnerability, rely on irregular connections. Families are engaged through personalized outreach by community agents—local neighborhood representatives, who provide relevant information. These agents are trained and supervised by the company to effectively carry out this task.

These visits help identify potential customers and offer guidance on responsible and efficient energy use, commercial procedures, customer service channels, billing, social tariffs, subsidy segmentation levels, and the electrodependents regime. During each visit, informational brochures and an LED lightbulb are distributed to promote sustainable consumption habits. Through this program, 15,250 awareness visits were conducted across 48 neighborhoods. In 2024, the company successfully regularized 46,000 new customers.

This project reached 61,000 beneficiaries and contributes to SDG 7: Affordable and Clean Energy.

#### Leadership networks

Edesur established relationship networks with neighborhood leaders and both formal and informal organizations that represent the interests of each community. These networks were formed in specific neighborhoods and remained active for periods of 6 to 8 months. Through them, issues related to electricity service were addressed, and efforts were made to promote the adoption of sustainable consumption habits. In 2024, four community leadership networks were created, supporting



the regularization of electricity service for 3,152 new customers in the following neighborhoods:

- Ing. Allan, Municipality of Florencio Varela
- Osorio, Municipality of Lanús
- Canad , Municipality of Lomas de Zamora
- Maip , Municipality of Ezeiza

During the engagement process, specific needs were identified, to which Edesur responded through the following initiatives:

“Workshop on Sustainable Energy Use,” “Technical Information Workshop,” and “Vocational Training Workshops”:

Four in-person theoretical and practical workshops were held to raise awareness about responsible and efficient energy consumption. LED lamps were distributed to encourage the transition to more sustainable consumption habits. Information was provided on the process of service regularization, including the benefits of becoming a customer, the impact on public safety, types of connections, meters, protection panels, among other topics. Practical vocational workshops were also offered to the community in the targeted neighborhoods, covering skills such as carpentry, air conditioning installation and maintenance, and small appliance repair.

Through this project, we reached 9,426 beneficiaries, contributing to SDG 7.

## Relevant projects 2024 Brazil

### Relevant projects 2024 Enel Generaci n perimeter

#### Enel shares culture

Support for initiatives aimed at strengthening local culture and improving access to recreational facilities in communities within the area of influence of generation projects. This is achieved through sponsorships of dance schools, musical orchestras, regional museums, film screenings, and other cultural activities. Below is information about Cine Solar:

The film sessions, powered entirely by solar energy, offer moments of leisure and cultural enrichment to populations near generation plants. These events are always free of charge and address topics relevant to the local population, while promoting national films and documentaries. This initiative expands cultural access for those who benefit from the project. These two examples illustrate efforts to democratize and facilitate access to culture and leisure.

Through this project, we have reached 8,343 beneficiaries, contributing to SDG 4.

#### Enel shares green attitude

This program brings together environmental education projects involving teachers, students, and local

residents in topics relevant to the areas the surrounding generation projects, such as the preservation of fauna, flora, and the socio-environmental landscape. In 2024, more than 8,000 people benefited from 25 projects across 9 states.

One example includes initiatives developed with school communities and nearby residents to foster participation from various social actors in environmental management processes and to promote understanding of their roles as agents and citizens, aiming to improve both individual and collective quality of life. The program focuses on training multipliers through courses, talks, and educational campaigns, equipping students, teachers, public agents, and local residents.

Through this project, we reached 8,984 beneficiaries, contributing to SDG 4.

#### Enel shares entrepreneurship

This program promotes training aimed at fostering community-based associations, taking into account the specific realities of each territory to support existing projects or encourage the creation of new groups and associations. The goal is to drive the socioeconomic development of the regions where Enel Green Power Brazil operates.

In 2024, several initiatives were carried out, including: Call for Projects to Support Local Associations, providing financial resources and technical assistance to 10 associations. Community Association Training, including the donation of equipment to enhance the production capacity of women-led entrepreneurial groups. Rural Technical Assistance, supporting rural producers in developing new production techniques or improving existing ones, aiming to reduce the impact of vehicle traffic and increase local production to boost income. Support for Traditional Communities (such as Quilombola and Fundo de Pasto), helping to preserve local culture and develop projects using resources available within the participating associations. In total, 8 projects were implemented across the states of Minas Gerais, Bahia, and Piauí, benefiting 3,200 people.

Through this project, we reached 3,200 beneficiaries, contributing to SDG 8.

## Relevant projects 2024 Distribution perimeter.

### Huertas en Red

The Huertas en Red project by Enel Distribuição São Paulo transforms urban areas beneath transmission lines into productive gardens, promoting sustainability, inclusion, and social development. Since 2018, the initiative has implemented 50 gardens within the distributor's concession area, benefiting 75 registered farmers. In addition to providing employment and income opportunities, the project enhances the safety of electrical infrastructure by preventing irregular occupation and improper waste disposal. Its impact goes beyond infrastructure: 100% of participating farmers reported improved physical fitness, 93% experienced better health, and 85.2% strengthened community ties. The initiative also contributes to climate change mitigation by regulating the microclimate, sequestering CO<sub>2</sub>, and preserving local biodiversity. Through this project, Enel demonstrates how energy distribution infrastructure can transcend its traditional role and act as a catalyst for positive

social and environmental change.

Through this project, we reached 308 beneficiaries, contributing to SDG 8.

### Energy efficiency program

Enel's Energy Efficiency Program, regulated by ANEEL, benefits various segments of society. In 2024, 94 million Brazilian reais were allocated to energy efficiency initiatives. A highlight was the Public Call for Projects (CPP), which made 59.5 million reais available for equipment replacement, modernization of lighting and air conditioning systems, and the installation of photovoltaic solar power systems for funded customers. Another key component of the program played a vital role in low-income communities, replacing old refrigerators and light bulbs with newer, more efficient models. Last year alone, over 8,000 refrigerators and 561,000 light bulbs were replaced, helping reduce energy costs for the families benefiting from the program.

Through this project, we reached 642,962 beneficiaries, contributing to SDG 7.

### National energy efficiency olympiad

The National Electricity Olympiad (ONEE) is an initiative by ANEEL, coordinated by the Abradee Institute, with the participation of energy companies from across Brazil. ONEE is aimed at 8th and 9th grade students from public and charter schools, encouraging them to take on challenges and tests related to energy efficiency. In the three states where Enel operates its distribution companies, a total of 52,013 students participated, earning 1,609 medals. Ceará stood out with 1,240 medals, the highest number among all participating states and concessionaires. Winning students received various prizes, including medals, notebooks, and honorary mentions.

Through this project, we reached 11,614 beneficiaries, contributing to SDG 4.



## Relevant projects 2024 Colombia and Central America

### Weaving Dreams with Energy (E&CM) (Energy and commodity management business line)

This social innovation program integrates four key approaches: circular economy, strengthening education, peacebuilding, and support for sustainable entrepreneurship.

To achieve this, Enel employees donate their unused uniforms, which are then processed in tailoring workshops run by signatories of the peace agreement. These individuals dismantle the garments and transform them into recycled fabric, which is used as raw material to produce school backpacks. These backpacks are assembled into School Kits, which include school supplies and cards with messages of inclusion created by individuals with intellectual disabilities. The kits are donated to children, both from migrant and host communities, attending schools in vulnerable areas where Enel operates in Colombia and Central America.

During the year, school supply kits were delivered to 2,600 children benefiting from the program across various regions: 2,000 in Colombia, 500 in Panama, and 100 in Guatemala. Additionally, several population groups were positively impacted during the backpack production process, including single mothers (12 in Guatemala) and peace agreement signatories (52 in Colombia). Over the past four years, the program has reached more than 8,000 total beneficiaries, contributing to SDG 4.

### Relevant projects 2024 Enel Distribución perimeter

#### Energy communities

Enel Colombia reaffirmed its commitment to the country's energy transition by launching the first energy community project in the department of Cundinamarca, in the rural area of Buenavista Alto Redondo, municipality of Paratebuena. This innovative model will benefit 21 families and one educational

institution through an autonomous renewable energy generation system, aligning with national goals for sustainability and inclusive access to clean energy.

The Paratebuena project reflects a shift in how communities relate to energy, marking a milestone in their transition toward more sustainable models. Residents of Buenavista Alto Redondo have progressed from initial energy access to integration into the conventional grid, and now to becoming a fully established energy community. With the installation of 72 solar panels totaling 75 kWp and a storage system, nearly 80 people now enjoy a more reliable, affordable, and sustainable energy supply.

The energy community will allow beneficiaries to reduce their energy costs by up to 50%, while surplus energy can be fed into the national grid, enhancing the project's economic sustainability. Additionally, 16 community members completed a complementary course offered by SENA on the implementation of photovoltaic solar systems, preparing them to operate the system independently in the future. This project reached 80 beneficiaries, contributing to SDG 7.

### Relevant projects 2024 Enel Generación perimeter

#### Shared value project productive infrastructure

In the municipality of El Colegio, Cundinamarca, 249 entrepreneurial families benefited from the shared value project for productive infrastructure. The project provided essential materials such as barbed wire, roofing sheets, mesh, and plastic to support productive activities.

Beneficiaries also received individual technical assistance and participated in training sessions focused on broiler chicken farming, egg production, preparation of bio-inputs, and fruit cultivation to optimize their production processes. The project was implemented in the rural areas of Paraíso, Antioquia, Antioqueña, Marsella, Trujillo, Trujillo Puerto Alegre, and Santa Cecilia.



This initiative reached 249 beneficiaries, contributing to SDG 8.

### Relevant projects 2024 Enel X perimeter

This urban agroecological project aims to contribute to food and environmental security in the Usme community of Bogotá through the organic production of high-nutritional-value foods and the reduction of greenhouse gas emissions. It promotes ecological connectivity and the generation of local ecosystem services. The initiative also emphasizes inclusion by

creating synergies between agriculture and electric mobility, with the goal of strengthening social cohesion and sustainable urban development.

From its launch in 2022 through 2024, a total of 2,175 plants have been harvested, benefiting 198 families in the area of influence. Additionally, 32 individuals have participated in digital learning experiences to support knowledge sharing. The vertical gardens and urban farm have the capacity to capture 72 kg of CO<sub>2</sub> per year, and an average of 50 pollinators are recorded monthly, contributing to SDG 11.

## Central America

### Relevant projects 2024 Enel Generación perimeter

#### Guatemala

##### Family gardens

Four groups of 48 women were trained to develop home gardens that contribute to household food security while reducing monetary expenses. Since 2021, 16 crop cycles have been completed (4 per year), with surplus produce sold to generate economies of scale and participation in local farmers' markets. The annual production reached 7,760 pounds, contributing to SDG 8.

#### Costa Rica

##### Fostering entrepreneurship

The Entrepreneurial Leadership and Introduction to Entrepreneurship workshop was held for entrepreneurs in the areas surrounding the Don Pedro and Río Volcán plants.

11 participants, representing various ventures, explored tools such as SWOT analysis (Strengths, Weaknesses, Opportunities, and Threats) and Design Thinking. The workshop addressed key challenges and opportunities to strengthen their business ideas, while also fostering connections with other local entrepreneurs. This helped generate regional impact and identify potential value chains to support local economic development, contributing to SDG 8.

#### Panama

##### Ecoruta Fortuna

Promote sustainable tourism and create a circuit that allows visitors to enjoy the scenic, educational, and scientific beauty of Fortuna. In this project, Columbus University and UTP have joined forces to develop a preliminary design for the Visitor Center and the Reception Center. In 2024, 100 people benefited, contributing to SDG 8.

### Dialogue with the community

At Enel Américas and its subsidiaries we promote continuous and structured dialogue with various communities, encouraging constructive participation and generating a positive impact in multiple areas, including social, environmental, responsible energy use, and electrical safety. Examples of our community engagement include:

#### Argentina

Enel Argentina systematizes its engagement with stakeholders based on constructive dialogue that enables mutual development. To this end, mappings are carried out to then move forward with contact through various communication channels that help identify their interests and needs.

In 2024, to continue strengthening ties with authorities



in the concession area, the General Manager of Edesur held two rounds of meetings throughout the year with the mayors of the 12 municipalities and the authorities of the City of Buenos Aires. The goal was to share future projects, experiences, residents' concerns, and discuss the electric service in their areas.

Additionally, meetings were held with Sports departments regarding neighborhood clubs, which play an important social role in their communities. These meetings aim to listen and provide guidance on topics such as tariff structures, classification, and electricity consumption, remaining available to assist in cases requiring intervention.

In another segment of the community, comprehensive dialogue and exchange programs continue with vulnerable customers to understand their needs and concerns. Work is being done with the Buenos Aires city government to map geriatric institutions to assess needs during critical (weather-related) power outages. Relationships are also maintained with associations representing electrodependent customers to provide personalized support in commercial, technical, and administrative matters. The company has also supported the dissemination of information, through brochures and posters, about the registration process in the Electrodependent Registry and the scope of Law No. 27351. Additionally, communications for the general public have been shared on social media in collaboration with the Electrodependent Association, offering information and guidance on requesting alternative energy sources, adapting electrical installations, and registering or renewing in the registry.

The territorial engagement carried out year after year allows for a deeper understanding of vulnerable neighborhoods, enabling environmental mapping and reporting that help identify consumption habits, needs, and concerns.

To support this, Edesur established engagement networks with community leaders and both formal and informal organizations that represent the interests of each community. These networks were formed in specific neighborhoods and maintained for periods of 6 to 8 months. Through them, issues related to the electricity service were addressed, and efforts were made to promote sustainable consumption habits. In 2024, four community leadership networks were created, supporting the regularization of service for

3,152 new customers in various neighborhoods of Greater Buenos Aires.

During the engagement process, specific needs were identified, and the company responded with initiatives aimed at prevention, sharing advice and information exchanges for the efficient and safe use of electricity. These included: Sustainable Energy Use Workshops: In-person theoretical and practical sessions to raise awareness about responsible and efficient consumption. Technical Information workshops: Covering the service regularization process, customer benefits, public safety impacts, types of connections, and meters. Vocational Workshops: Practical training in areas such as carpentry and air conditioning installation and maintenance, helping to promote decent work and economic growth in the region.

As part of electrical safety efforts, continuous dialogue is also maintained. Awareness campaigns were conducted through in-person talks in Buenos Aires communes, focusing on the impact of electrical equipment theft, service quality, and third-party safety. Additionally, awareness plans were implemented in neighborhoods where encroachment on utility easements under high-voltage lines was detected. These included personalized visits and conversations with residents, providing relevant information and risk advisories.

To assess community satisfaction regarding their participation in various projects and their coordination experiences, surveys are conducted on the implemented initiatives. These aim to support continuous improvement and gather feedback from participating residents.

## Brazil

At Enel Brazil, the Leadership Network program aims to establish strong partnerships with community leaders, fostering a relationship of trust and closeness between Enel and the communities it serves. Through continuous and structured dialogue, including monthly meetings held in community-provided spaces or Enel facilities, and electrical safety campaigns, the activities encourage resident participation and generate positive social impacts for all.

In 2024, the community leadership network involved 806 active leaders, distributed across 80 municipalities

in the states of Ceará, Rio de Janeiro, and São Paulo, benefiting more than 210,000 people. The program called “Diálogos – Renováveis” promotes projects and communication channels that connect Enel with local communities through meetings, visits, and campaigns. As part of this program, the 0800 Ombudsman Channel is available free of charge throughout the operational territory, continuously monitoring issues raised by local stakeholders.

Information campaigns and meetings with local leaders (such as community leaders and government institutions) are also held regularly. In areas where projects are under construction, in addition to the 0800 channel and other mentioned actions, Mobile Ombudsman visits are conducted regularly, always aiming to strengthen communication between the population and Enel.

## Colombia

Support for Institutional and Organizational Management in the Municipalities of El Paso, Fundación, Pivijay, Ponedera, and Sabanalarga.

To contribute to the strengthening of public administration and comply with the environmental license management plans for the solar parks of El Paso, La Loma, Fundación, and Guayepo I and II, Enel supported the training of municipal government officials and Community Action Boards (JACs) on topics

related to public administration and improvement plans for the JACs. The focus was on the statutory regulations required for their operation, particularly regarding the functioning of the Board of Directors and the Coexistence and Conciliation Committee.

Additionally, a financial self-management tool was introduced, explained, and delivered. This tool, a “Revolving Fund”, can serve as a means for JACs to generate their own income. Supporting documents were provided to guide the procedures and use of the fund’s resources.

Each participating JAC also received Certificates of Recognition for completing and attending the training sessions. In total, more than 120 people took part in this institutional and organizational strengthening process.

### Efficient energy use talks

This program is part of the Energy Education strategy, which consists of training and informational sessions aimed at strengthening civic skills and competencies related to the energy business and other topics of common interest. These sessions are directed at various stakeholder groups, including private companies, public institutions, educational institutions, and general customers. Number of sessions in 2024: 37 talks, total attendees: 1,521.



## Operations with local community participation, impact assessments, and development programs

| 413-1 |

At the Enel Group we have a set of management tools for this process, aimed at achieving a deep understanding of the context impacted by a project. The results of these analyses are used in the design of projects, seeking to tailor them to the specific characteristics of each territory while maintaining open and transparent dialogue with local communities.

Enel's approach also includes equity and inclusion, aiming to ensure access to its products and services for people in vulnerable conditions and to promote equal opportunities. To this end, segmented analyses of stakeholder groups are conducted, including a gender perspective to amplify stakeholder representation.

### Argentina

Environmental impact studies are conducted for new high-voltage infrastructure projects in accordance with current legislation. A Biodiversity Operating Instruction (IO) is in place, which helps conserve biodiversity by providing a structured and comprehensive framework for identifying and managing the environmental impacts of the company's activities. This ensures a balance between infrastructure development and biodiversity conservation. The document PD\_2145 ("Environmental Aspects and Impacts and Risk Assessment Methodology") contributes to biodiversity conservation by ensuring that all environmental aspects and risks are properly considered and managed, minimizing negative impacts on ecosystems and promoting sustainable practices in the company's operations. Additionally, protected areas are mapped for wildfire prevention, and relevant inspections are carried out.

### Brazil

The scope of the "Fuerza para Crecer" (Strength to Grow) program was developed after studying the context of the workforce at Enel Brazil Distribution, which is predominantly composed of subcontracted male workers. The program was segmented into four pillars of action (contractors, our people, community, gender), and actions were implemented through tailored portfolio projects, such as "Enel Share Opportunity." The highlight was the Women Electricians School, which encouraged women to participate in professional training to work in the internalization project of Enel's distribution companies in Brazil.

The Electricians School with a focus on internalization is a project led by P&O Brazil.

Social impact assessment is included in the Environmental Impact Assessment (EIA) or the Environmental Impact Report (RIMA) required by Brazilian licensing authorities. As a complement to the Business Development phase, EGP conducts a study called SEECA, Social, Economic, Environmental Context Analyses, which, through stakeholder mapping and engagement and the analysis of primary and secondary data from the territories studied, identifies social impacts in greater detail.

## The results of environmental and social impact assessments are publicly disclosed, ensuring transparency and accountability in project development.

### Brazil

At Enel Green Power, periodic monitoring campaigns are conducted to assess noise emissions, particulate matter, erosion processes, and the status of local flora and fauna. These efforts aim to evaluate the impacts of

plant installation and operation, and to implement the appropriate mitigation and compensation measures previously approved in the Environmental Impact Study and the Basic Environmental Plan authorized by the relevant environmental authority.

## Operations with significant negative impacts on local Communities

### | 413-2 |

During the environmental assessment, the competent authorities thoroughly analyze the potential effects of our projects on the environment and local communities. This analysis includes the identification, prediction, and evaluation of impacts, as well as the proposal of mitigation, compensation, and remediation measures to address significant effects.

Regarding potential risks, these have been identified in general terms as follows:

### Colombia

Climate change: Disasters caused by climate change (severe events such as floods and windstorms) that affect the communities where the company operates due to the absence or inadequacy of adaptation measures to ensure the resilience of company assets to climate-related physical risks.

Water and marine resources: Degradation of the quantity or quality of freshwater or marine water due to the unsustainable use of water resources in direct or indirect activities (e.g., excessive withdrawals compared to the resource's regeneration capacity or the socioeconomic and ecosystem needs), especially in water-stressed areas, or discharges of effluents with excessive thermal or pollutant loads.

Pollution: Environmental damage resulting from inadequate prevention or failure to remediate pollution or soil degradation in direct or indirect activities (e.g., accidental or uncontrolled soil and groundwater contamination due to the release or dispersion of pollutants, or excessive soil sealing).

Affected communities: Lack of contribution to the development of the local economy through the engagement of local suppliers.



## Investments and services provided by the organization in local communities

### | 203-1 |

At Enel Américas, we consider engagement with the communities where we operate to be essential, and we recognize their role as active participants in the creation of shared value and sustainable development. At the territorial level, we are present in seven countries, working with communities and social organizations, as well as with local governments, through a dedicated team focused on understanding their needs and identifying areas of convergence with our corporate

strategy. In 2024, we contributed USD 8.65 million to communities near our areas of operation. Of this amount, 99% corresponded to direct investments, and 1% to commercial initiatives with social impact and charitable donations. Of the total investment, 77% was in cash, 22% in management efforts, and 1% in goods and volunteer activities.

## Initiatives for economic development following the closure of operations

### | 3-10 |

#### Brazil

During the Engineering & Construction (E&C) phase, Enel Green Power in Brazil has been promoting courses and training programs aimed at generating income and employability beyond the needs of the business. These include rural technical assistance, entrepreneurship, and cooperative development, with the goal of leaving a lasting legacy for the communities, aligned with the socioeconomic context of the region and the main needs, expectations, and potential of local stakeholders. Throughout the implementation and operation of projects, EGP maintains partnerships with civil society organizations and local governments to carry out initiatives, always attentive to the demands

and vulnerabilities of the territories. Examples include campaigns in collaboration with municipal departments focused on human rights issues, agreements with the National Employment System (SINE) to facilitate workforce hiring, meetings between local workers and contractors, and the implementation of training and rural technical assistance projects within rural community associations. Additionally, the company has prioritized the procurement of local products and services, especially during the E&C phase, with emphasis on sectors such as hospitality, gastronomy, vehicle maintenance, printing, and marketing for small and medium-sized enterprises (SMEs).









# 12. Governance




| 2-9 | 2-13 | 2-15 | 207-4 |

## Board Structure

Impact of the topic:	Risks and opportunities:	Management:
A solid governance framework is the foundation for sustainability and market trust.	There are risks of conflicts of interest or non-compliance, and opportunities in transparency and effective strategic direction.	The Board actively engages in ESG matters through the Corporate Governance and Sustainability Committee. It reviews materiality assessments and oversees the sustainability strategy.

## Targets

Below are the objectives of the previous Sustainability Plan 2024-2026, the results of 2024 and the objectives of the Sustainability Plan 2025-2027, which could evolve from the previous plan:

ACTIVITIES	TARGET PLAN 2025-2027	RESULT 2024	TARGET PLAN 2024-2026	SDG
<b>ISO 37001 Anti-Corruption Certification</b> Implement, certify, maintain, and recertify the system for Enel América's and its subsidiaries.	Certify, maintain, or recertify the SGAS (Anti-bribery Management System)	<b>Executed</b> (100% of certifications renewed)	Certify, maintain, or recertify the SGAS	
<b>Compliance program</b> Continuous improvement of MPRP compliance programs.	Continuous improvement of the document, risk matrices, and controls in accordance with the MPRP (Law No. 20,393 and its amendments); and/or review/update of the normative documents related to the compliance program	<b>100%</b> (planned actions executed)	Continuous improvement of the document, risk matrices, and controls in accordance with the MPRP (Law No. 20,393 and its amendments); and/or review and update of the normative documents related to the Compliance Program	
Extension of training on Model 231 and the Global Compliance Program	Implement the training program (online and in-person) for at least 15% of the current workforce in each country	Executed (74% of workforce)	Implement the training program (online and in-person) for at least 15% of the current workforce in each country	
Promotion of the use of the Ethics Channel and MPRP components, both for employees and other stakeholders	16 internal activities and 5 external ones	17 internal 8 external	16 internal activities and 5 external ones	

Governance is a fundamental pillar for the success and sustainability of Enel Américas. Our commitment is based on transparent, ethical, and responsible management that builds trust among our stakeholders and responds to social expectations. We have a solid governance model that ensures compliance with all applicable regulations and promotes responsible practices at every level of the organization.

Transparency and business ethics are core values that guide our operations, involving all employees, suppliers, and partners in upholding the highest

standards of integrity. In addition, we implement effective risk management that allows us to anticipate challenges and make informed decisions, always aligned with sustainability principles.

This governance structure not only ensures compliance with legal frameworks but also drives our contribution to the development of a more sustainable, fair, and equitable economy for society as a whole, reaffirming our commitment to a responsible and sustainable future.

## Business conduct

Impact of the topic:	Risks and opportunities:	Management:
Ethical conduct is essential for the legitimate and sustainable operation of the business.	There are risks of corruption, misconduct, or regulatory conflicts, and an opportunity to lead in corporate integrity.	At Enel Américas, we implement compliance programs, responsible supplier management, anti-corruption measures, and tax transparency initiatives. We promote an ethical culture through internal controls and continuous training.

At Enel Américas, we are fully committed to complying with our ethical standards and conduct, as well as with current legislation, both in our internal and external relations. The [Code of Ethics](#), along with other documents that shape our culture in this area, such as the [Criminal Risk Prevention Model](#), the Zero Tolerance

for Corruption Plan, and the [Enel Global Compliance Program](#), are communicated to all members of the organization and published on our website to ensure accessibility and dissemination.

### Ethical channel

| 2-13 | 205-3 | 406-1 |

We provide all our stakeholders with access to an independent and externally managed ethics channel, available through its website, by phone, in person, and digitally via the corporate intranet. Through this channel, employees, contractors, suppliers, customers, communities, and other stakeholders can securely and anonymously report any alleged irregular, unethical, or illegal conduct that may have occurred during the company's operations and activities.

In fiscal year 2024, we received 120 reports under the scope of Enel Américas and its subsidiaries—all of which were properly managed—for alleged violations of the Code of Ethics. In all cases, we applied corrective and disciplinary measures, as well as training plans for the involved areas, improvements to procedures, and activities to deepen understanding of key concepts. It is worth noting that no confirmed cases of corruption were reported.



## Complaints through the ethics channel

KPI	2024	2023	2022
Complaints received <sup>(1)</sup>	120	132	89
<b>Breaches related to:</b>	<b>21</b>	<b>27</b>	<b>13</b>
Conflict of interest/corruption <sup>(2)</sup>	5	4	5
Misuse of assets	4	9	1
Work environment	4	7	-
Community and society	-	-	-
Workplace harassment	2	-	-
Sexual harassment	2	2	2
Other motives <sup>(3)</sup>	4	5	5

(1) Of the 120 reports received, 25 are still under review (as of January 13, 2025), as they were submitted at the end of the year.

(2) In 2024, there were no cases of corruption. The four reported cases identified as conflicts of interest did not result in any benefit to the Company, as they were associated with individual employee conduct not aligned with current corporate principles. Accordingly, disciplinary and corrective actions were taken in line with the internal regulations of each company.

(3) Other reported issues were related to control weaknesses in technical processes or non-compliance involving contractors and occupational health and safety matters.

## Training and communication program

| 205-2 |

86

The Code of Ethics states that personnel management policies are made available to all employees through corporate communication tools (such as the company's intranet, organizational documents, and communications from supervisors). Furthermore, these policies are communicated to both internal and external stakeholders through specific communication activities to ensure proper understanding by all collaborators.

The People and Organization Management department prepares and implements an annual training plan, in accordance with the guidelines of the Audit Director, aimed at disseminating knowledge of the principles and standards. Training initiatives are tailored according to the role and responsibilities of each employee. These training activities also included the company's directors, in relation to the new Law No. 21,595 on Economic and Environmental Crimes, which

establishes criminal liability for legal entities. In 2024, directors and managers were trained on the main changes introduced by the law, their impact on Crime Prevention Models, modifications to responsibilities, and upcoming challenges from an executive perspective.

Following the above, in November 2024, Enel Américas held a new edition of Ethics Week, during which various awareness and training sessions were conducted for employees, managers, and directors, as well as for suppliers and contractors, all aligned with the Enel Américas Group's compliance program. Additionally, following the enactment of Law No. 21,595, Chile Transparente provided training to managers and employees at all levels on the current challenges faced by compliance programs, emphasizing the importance of each individual's role in the effectiveness of the crime prevention model.

### Communication and training on policies and procedures

GRI/EUSS	KPI	Unit	2024	2023	2022
<b>205-2</b>	<b>Anti-corruption training</b>				
Argentina	No. of employees		3,552	1,219	852
	%		23	17	9
Brazil	No. of employees		7,061	3,527	6,922
	%		46	50	71
Chile	No. of employees		17	20	32
	%		0.1	0.3	0.3
Colombia	No. of employees		2,202	1,073	866
	%		14	15	9
Central America	No. of employees		188	122	149
	%		1	2	2
<b>Total Enel Américas</b>	<b>No. of employees</b>		<b>13,020</b>	<b>5,961</b>	<b>8,821</b>
	<b>% of workforce <sup>(1)</sup></b>		<b>84</b>	<b>47</b>	<b>65</b>

(1) It considers all the trained workers out of the total workforce at the end of December 2024.





# 13. Human Rights

Impact of the topic:	Risks and opportunities:	Management:
Enel's activities can impact vulnerable communities, workers, and local populations.	There are risks of social, reputational, and legal conflicts, but also an opportunity to be a leader in complying with international standards.	At Enel Américas, we apply due diligence across the entire value chain, monitoring impacts and developing corrective action plans. An anonymous reporting channel has been established, accessible both internally and externally.

## Targets

Below are the objectives of the previous Sustainability Plan 2024-2026, the results of 2024 and the objectives of the Sustainability Plan 2025-2027, which could change from the previous plan:

ACTIVITIES	TARGET PLAN 2025-2027	RESULT 2024	TARGET PLAN 2024-2026	SDG
Human Rights due diligence. Implementation of mitigation/remediation plan	Implement actions from the mitigation/remediation plan of the Human Rights due diligence.	Completed	Conduct Human Rights due diligence process and develop mitigation plan	 

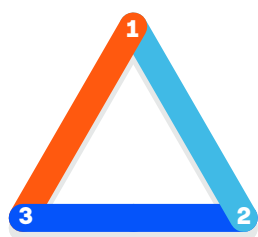
## Human Rights management

| 3-3 |

Respect for human rights is the guiding principle behind all our activities and is fully integrated into our corporate purpose and values.

Based on the three United Nations Guiding Principles,

Protect, Respect, and Remedy, as well as the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises, we have established our human rights management system on the following pillars:



## 1. **Commitment**

### Is articulated in:

- The strategic approach to human rights in business operations
- Public commitment expressed in human rights policy
- Integration of the commitment into:
  - policies and operating procedures
  - training topics and practices
- Governance

## 2. **Process of due diligence**

### Remediation plans are structured as follows:

- Identification of key issues
- Management of key issues
- Relationships with stakeholders: human rights in practice:
  - Workplace
  - contracting and business relations
  - communities
  - customers
  - cross-cutting issues

## 3. **Remediation plans**

### Is articulated in:

- The commitment to provide an appropriate solution in the event of an impact
- Complaint channels
- Repair of previous projects

Our commitment to human rights is reflected in our Human Rights Policy, which serves as a key element in preventing and mitigating negative human rights impacts, as well as in promoting decent work, inclusive economic growth, and sustainable development. A cornerstone of this commitment is its integration into our company's operational processes

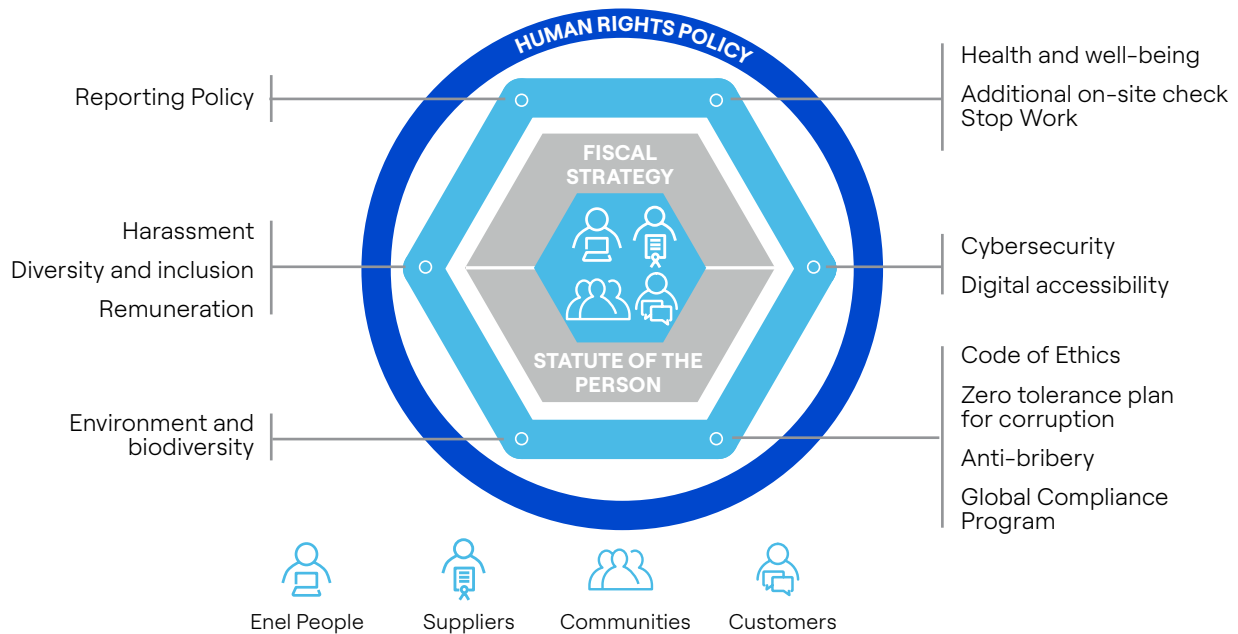
Our commitment is demonstrated through actions that ensure fair and safe working conditions for employees and suppliers, prioritizing their health, safety, and well-being, while respecting the rights of the communities and customers with whom we engage. Our strategic approach goes beyond reactive risk mitigation, focusing also on proactive management by identifying

opportunities for continuous improvement and the creation of shared value.

Our Human Rights Policy is structured around 12 principles, grouped into two main areas: Labor Practices and Communities and Society, both of which are closely linked to our management approach. Through this policy, the company and its subsidiaries promote respect for human rights across all current and potential business relationships, encouraging contractors, suppliers, and business partners to adhere to the same principles. Special attention is given to conflict and high-risk situations, which are incorporated into the company's risk assessments based on materiality.



## HUMAN RIGHTS POLICY



Our policy was updated in 2021 to incorporate developments in international reference frameworks as well as changes in the operational, organizational, and management processes of the Enel Group. This updated version was formally ratified by the Company's Board of Directors.

## Due diligence processes

Since 2016, the due diligence process has been carried out on a continuous basis and is organized into cycles of up to three years, developed in accordance with leading international standards. This approach enables the identification of improvement opportunities and the development of specific action plans, with the aim of harmonizing and integrating processes and policies across the Enel Group.

Enel Américas's Human Rights due diligence processes foster constructive dialogue with stakeholders and

contribute to the continuous improvement of its business practices. This ensures a strong commitment to respecting and promoting human rights across all operations and throughout the value chain.

In this way, Enel Américas covers all the territories in which it operates, as well as its various business lines and corporate functions, including supply chain management, communities, and customers.

	Unit	Total
Operations evaluated (last 3 years)	%	100



This process involves identifying, preventing, mitigating, and accounting for potential negative impacts arising from the Company’s operations, taking into consideration the main stakeholder groups that could be affected:

- Local communities
- Indigenous peoples
- Migrants and women
- Direct employees
- Contractors

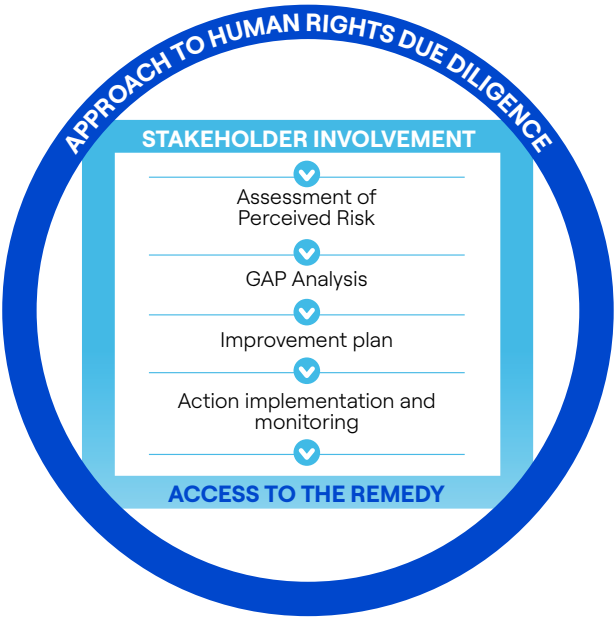
- Suppliers
- Customers
- Among others

Through consultations with relevant stakeholders and experts from various sectors, a country-level analysis is conducted. This allows the Company to understand the human rights context in which it operates and to identify the main business-related risks.

## Stages of the due diligence process

We began the process with a review of potential topics to be included, which is addressed through a contextual analysis that considers an overview of the industry, key international ESG standards, and specific benchmarking on human rights issues in companies within the sector. In each cycle, to assess *perceived risks*, we consult with direct and indirect workers,

civil society representatives from local communities and Indigenous and tribal peoples, labor unions, local institutions, businesses, trade associations, and clients. Through this tool, we identify key human rights issues and their potential impacts, enabling us to prioritize areas of focus based on stakeholder perceptions.





In addition to identifying relevant topics, the management system includes the identification of gaps, focusing on the analysis of the Company's organizational and control systems to ensure the proper integration of human rights into its practices and to identify areas for improvement. This process captures the perception of risks and potential impacts based on the current level of management. Finally, we define improvement plans for each of the identified gaps. Preventive and corrective actions are monitored throughout the Action Plan until the end of the cycle.

## 2023–2025 Due diligence results

In 2023, we launched a new cycle by conducting a risk assessment, using the United Nations Guiding Principles on Business and Human Rights as our primary reference framework. As part of this process, we engaged with our key stakeholders to map potential risks and identify opportunities for improvement across Enel Américas' activities.

As part of the risk assessment, the process enabled us to identify that in each country where we operate, the human rights issues most frequently perceived by representatives of the following stakeholder groups, direct and indirect employees, civil society representatives from local communities, labor unions, local institutions, suppliers, and clients, vary by context.

## Mitigation and remediation processes

| 3-3 |

92

In 2024, we continued the activities related to the 2023–2025 cycle, thereby completing the phases of perceived risk assessment and identification of potential gaps. Together with the relevant areas of the Company, we established a total of 14 prevention, mitigation, and remediation actions to address 100%

of the identified gaps, which will be implemented through December 2025.

For more details on the gaps identified in each country, please refer to the [2024 Enel Américas Integrated Annual Report](#).

# Employee training

| 410-1 | 412-2 |

Training and awareness-raising processes aimed at both employees and business partners are a key component in embedding respect for human rights into business operations.

## Training workers in human rights

GRI/EUSS	KPI	Unit	2024	2023	2022
<b>412-2</b>	<b>Employees trained on human rights policies or procedures <sup>(1)</sup></b>				
	Argentina	%	102	51	84
	Brazil	%	94	89	108
	Chile	%	n.a	107	85
	Colombia	%	94	81	74
	Costa Rica	%	102	66	102
	Guatemala	%	n.a	71	95
	Panama	%	102	84	84

(1) the % corresponds to annual participation.

GRI/EUSS	KPI	Unit	2024	2023	2022
<b>410-1</b>	<b>Security staff trained in human rights policies and procedures</b>				
	Enel Américas	No.	38	36	33
	Enel Américas	%	93	90	77









# 14. Cybersecurity

| 2-24 | 418-1 |

Impact of the topic:	Risks and opportunities:	Management:
Cybersecurity is a fundamental aspect for the protection and continuity of Enel América's operations. In a context of increasing digitalization, ensuring the integrity and availability of systems is essential to maintain the trust of customers, employees, and partners, as well as to guarantee a stable and secure electricity supply.	Key risks include potential attacks that could impact critical infrastructure, cause operational disruptions, and compromise corporate reputation. On the other hand, effective cybersecurity management presents an opportunity to advance the implementation of protective technologies, enhance operational resilience, and strengthen trust in an increasingly demanding digital environment.	Enel América addresses cybersecurity through a comprehensive strategy that includes continuous system monitoring, ongoing staff training, and constant technological upgrades. International standards are adopted, and close collaboration is maintained with authorities and experts, promoting an organizational culture focused on prevention and timely response to potential incidents.

## Targets

Below are the objectives of the previous Sustainability Plan 2024-2026, the results of 2024 and the objectives of the Sustainability Plan 2025-2027, which could change from the previous plan:

ACTIVITIES	TARGET PLAN 2025-2027	RESULT 2024	TARGET PLAN 2024-2026	SDG
Dissemination of a safety culture and behavior change among individuals to reduce risks (number of actions) <sup>(1)</sup>	15	15	15	 
Information security verification activities (ethical hacking, vulnerability assessment, etc.) (No.) <sup>(1)</sup>	1,400	1,400	1,400	 
Execution of cyber exercises (No.) <sup>(1)</sup>	50	55	50	 

(1) Enel Group-level target.

We maintain an ongoing infrastructure review and continuous improvement plan, based on the cybersecurity framework processes. This includes continuous tasks such as risk assessment, cybersecurity strategy, engineering, design and implementation, risk treatment, and assurance (which defines assurance activities for projects prior to launch, as well as for applications and infrastructure already in operation). These activities include:

- Audit plans, monitoring activities, and audit findings;
- Follow-up needs related to assurance;
- Findings from access control checks;
- Requests from other involved parties (e.g., Audit, Legal, Local Security). <sup>2</sup>

Every cybersecurity incident follows five action stages: Preparation and Prevention, Detection, Analysis, Response, and Recovery. The recovery stage includes two key activities:

- **Lessons Learned & Recovery coordination:** During the rapid, effective, and consistent recovery from a cybersecurity incident, the main challenges include: Completing restoration activities for affected assets (e.g., reconnecting networks, rebuilding systems, restoring, recreating, or correcting information); Confirming to relevant stakeholders that remediation has been successful; Learning from the incident and improving the CERT knowledge base.
- **Recovery plans monitoring:** In all cases where **Response References** have defined recovery plans, this phase monitors the progress of those plans and manages any necessary escalation. The owner of this activity is **Cyber Security/Posture and Adoption**, supported by the **Response References**, the **context incident lead**, and **Enel CERT**. Relevant internal stakeholders are kept informed of the recovery status within their respective areas of responsibility. <sup>3</sup>

All incidents are recorded on the CERT platform, which is responsible for managing cybersecurity events in accordance with incident analysis and response services. Risk managers, response managers, and context incident contacts support the maintenance and updating of the data required for this service. The information collected and produced during the cybersecurity incident response process is centralized

in the Enel CERT knowledge base. This knowledge is shared, following the “need-to-know” principle, within Enel CERT and with relevant internal stakeholders to enhance daily operations. <sup>4</sup>

As part of the cybersecurity assurance plan, audit plans, monitoring activities and their conclusions, assurance follow-up needs, findings from access control checks, and requests from other involved parties (e.g., Audit, Legal, Local Security) are all considered.

The cybersecurity assurance plan defines the cybersecurity assurance activities to be carried out, such as penetration testing, ethical hacking, vulnerability assessments, malware analysis, compliance verification, risk analysis, disaster recovery and business continuity plan reviews, among others, and the scope of each activity.

## Monitoring of cybersecurity assurance activities:

- Monitors the progress of implementing vulnerability fixes included in the **general vulnerability remediation plan**;
- Tracks **assurance KPIs/KRIs** and progress reports;
- Manages escalation needs (e.g., in case of critical issues during the implementation of fixes, escalation may be made to the head of the unit responsible for the project/application/infrastructure);
- Provides specific reports to **cyber security risk managers**.

## Definition and monitoring of the awareness and training program:

In line with the cybersecurity strategic plan, defines potential cybersecurity awareness and training initiatives, aligned with relevant economic drivers in the technological environment and the organizational culture:

- Awareness initiatives aimed at focusing attention on cybersecurity. Awareness enables individuals to recognize cybersecurity issues and respond appropriately.
- Training initiatives aimed at enhancing knowledge and skills.

2. Source: Policy 17 cyber security framework – ESP, section 8.0 process description.

3. Source: Organizational procedure No. 204 section process description.

4. Source: Organizational procedure No. 204, sections 5 and 6.



**Cybersecurity reports;** Cyber security collects data and information on the following:

- Results of cybersecurity risk assessments
- Results of cybersecurity assurance activities
- Status of the implementation of cybersecurity risk treatment
- Results of cybersecurity risk monitoring
- Progress in cybersecurity awareness and training
- KPIs, KRIs, progress status, and issues related to ongoing cybersecurity initiatives
- Any other potential alerts/issues/points of attention from Enel's internal units or external entities
- The collected information is analyzed with all relevant stakeholders to address issues, manage escalations, and facilitate cross-functional synergies
- Executive reports based on KPIs and KRIs, along with relevant analyses and information, are made available to the cyber risks operating committee and the cyber security risks committee according to the planned schedule or upon request.<sup>5</sup>

5. Fuente: Policy 17 cyber security framework – ESP











# 15. Reporting practices

## Methodological note

| 2-1 | 2-2 | 2-3 | 2-4 | 2-5 |

At Enel Américas we present the ESG Supplement, which reports information on the economic, social, and environmental management for the period from

January 1 to December 31, 2024, in addition to what is disclosed in its Integrated Annual Report, covering the operations of Enel Américas and all its subsidiaries.

## How we produced this report

We have prepared this ESG Supplement in accordance with the Core option of the Global Reporting Initiative (GRI) Standards, using the most updated version (GRI Standards 2021), and also taking into account the Electric Utilities Sector Supplement issued in 2013 by GRI, which remains in effect. This document, which complements the 2024 Integrated Annual Report, presents social, environmental, and governance metrics, and also addresses topics such as human rights and anti-corruption, to the extent that these are material issues for Enel Américas according to our materiality assessment (for more information, see “Materiality Analysis”).

Regarding the quality of the information reported, we adhere to the principles of accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability.

Through the ESG Supplement, together with the Integrated Annual Report, we respond to the United Nations Global Compact Communication on Progress (COP), the International Integrated Reporting Council (IIRC) framework, and the SDG Compass, a guide that helps align sustainability strategies with the United Nations Sustainable Development Goals (SDG).

To better demonstrate the alignment of our strategy with the SDGs and to measure our performance, we include references to the most relevant SDGs throughout the chapters, in line with the guidance provided in the document “Linking the SDGs and the GRI Standards” published by GRI in January 2021, and the SDG Compass, the guide published in November 2015 and developed by GRI, the UN Global Compact, and the World Business Council for Sustainable Development (WBCSD).

## Reporting vision

Our ESG Supplement is grounded in the principles of transparency and accountability. We communicate the integrated business strategy with an environmental, social, and governance (ESG) perspective that permeates our business strategy, the way we manage risks, and how our operations create value for all stakeholders.

This document includes qualitative and quantitative non-financial information considered most relevant based on our materiality assessment, which also takes

into account the expectations of all stakeholders. The information presented is consistent with the reporting approach of our parent company, Enel S.p.A., and is aligned with the content disclosed in our Integrated Annual Report, in accordance with the SASB (Sustainability Accounting Standards Board) Standards, the Sustainable Industry Classification System® (SICS®), and the IF-EU Electric Utilities & Power Generators standard.

## Verification process

This document has undergone an external verification process conducted by the auditing firm KPMG, which also audits and verifies the Enel Américas Group's Report. This process aims to ensure the reliability of the information presented herein.

Additionally, the verification was carried out in accordance with the ISAE 3000 international standard, and in compliance with the professional code of ethics, including professional independence and verification of the absence of conflicts of interest that could affect the principles of integrity, objectivity, professional competence, due care, and confidentiality.

## Changes in ownership and business structure

During 2024, no significant or extraordinary changes in ownership or business structure were recorded.



# Verification letter



## Independent Practitioner's Limited Assurance Report

The Shareholders and Directors of  
Enel Américas S.A.:

### Conclusion

We have performed a limited assurance engagement on whether the assessment of the indicators of the 2024 ESG Supplement, information identified below, of Enel Américas S.A. (hereinafter the "Company") for the year ended December 31, 2024, have been prepared in accordance with the standards for the preparation of Sustainability Reporting in the Global Reporting Initiative (GRI), General Standard - NCG (due to the Spanish acronym) N°461 (as amended by NCG N°519), the Sustainability Accounting Standards Board (SASB), and Enel Américas S.A.'s own standards.

Information Identified:

Indicators assured	Standard assured
3-1 Process to determine material topics.	GRI
3-2 List of material topics.	GRI
3-3 Management of material topics.	GRI
205-2 Communication and training about anti-corruption policies and procedures.	GRI
205-3 Confirmed incidents of corruption and actions taken.	GRI
302-1 Energy consumption within the organization.	GRI
303-3 Water withdrawal.	GRI
303-4 Water discharge.	GRI
303-5 Water consumption.	GRI
305-1 Direct (Scope 1) GHG emissions.	GRI
305-2 Energy-related indirect (Scope 2) GHG emissions.	GRI
305-3 Other indirect (Scope 3) GHG emissions.	GRI
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions.	GRI
306-3 Waste generated.	GRI
306-4 Waste diverted from disposal.	GRI
306-5 Waste directed to disposal.	GRI
403-1 Occupational health and safety management system.	GRI
403-9 Work-related injuries.	GRI
404-1 Average hours of training per year per employee.	GRI
404-3 Percentage of employees receiving regular performance and career development reviews.	GRI
405-1 Diversity of governance bodies and employees.	GRI
IF-EU-550a.2 System Average Interruption Frequency Index (SAIFI).	SASB
IF-EU-550a.2 System Average Interruption Duration Index (SAIDI).	SASB
Customer satisfaction.	Own standard
Violations of the Code of Ethics.	Own standard
7.1 Payment to suppliers	General Standard No. 461

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**Santiago**  
Av. Presidente Riesco 5685, piso 15,  
Las Condes



Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Information Identified of Enel Américas S.A. for the year ended December 31, 2024, is not prepared, in all material respects, in accordance with the Sustainability Reporting Standards in the Global Reporting Initiative (GRI), General Standard - NCG (due to the Spanish acronym) No. 461 (as amended by NCG No. 519), the Sustainability Accounting Standards Board (SASB), and Enel Américas S.A.'s own standards.

Our conclusion on the Information Identified does not extend to any other information that accompanies or contains the Company's 2024 ESG Supplement.

### ***Basis for conclusion***

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under this standard are further described in the "Our responsibilities" section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Our firm applies International Standard on Quality Management (ISQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

### ***Responsibilities for the Information Identified***

Those charged with corporate governance of Enel Américas S.A. are responsible for

- Designing, implementing and maintaining internal control relevant to the preparation of the Information Identified such that it is free from material misstatement, whether due to fraud or error;
- Selecting or developing suitable criteria for preparing the Information Identified and appropriately referring to or describing the criteria used;
- Preparing properly the Information Identified in accordance with the Standard for Sustainability Reporting in the Global Reporting Initiative (GRI), General Standard - NCG (due to the Spanish acronym) No. 461 (as amended by NCG No. 519), the Sustainability Accounting Standards Board (SASB), and Enel Américas S.A.'s own standards; and
- Faithfully preparing and presenting the Information Identified in accordance with applicable standards (GRI; General Standard No. 461 (as amended by General Standard No. 519); the Sustainability Accounting Standards Board (SASB) and the Company's own standards).



### ***Our responsibilities***

We are responsible for:

- Planning and performing the engagement to obtain limited assurance about whether the Information Identified is free from material misstatement, whether due to fraud or error;
- Forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- Reporting our conclusion to the Company's Management.

### ***Summary of the work we performed as the basis for our conclusion***

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the Information Identified that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the Information Identified and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of:

- Interviewing the Sustainability and Corporate Affairs Management key personnel, as well as the responsible for other areas responsible for Information Identified at Enel Américas S.A. to understand the internal controls relevant to the preparation and presentation process, content definition, and the information systems used to prepare the Identified Information.
- Comparing the data included in the Information Identified to the supporting documentation provided by Management. However, our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Enel Américas S.A.'s estimates.
- Conducting substantive testing on the data included in the Information Identified from the supporting documentation provided by Management.
- Comparing the data associated with the ESG indicators covered by this Limited Assurance Engagement to those presented in the 2024 ESG Supplement of Enel Américas S.A.



The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The translation of the practitioner's report is provided as a free translation from the Spanish language original, which is the official and binding version. Such translation has been made solely for the convenience of non-Spanish readers.

Signed in the Spanish version

Juan Pablo Belderrain P.

KPMG Ltda.

Santiago, July 14, 2025



## GRI content index

STANDARD	INDICATOR	NAME	PAGE	COMMENT OR OMISSION
<b>GRI 2: General disclosures (2021)</b>				
The organization and its reporting practices	2-1	Organization details	98	
The organization and its reporting practices	2-2	Entities included in the reports	98	
The organization and its reporting practices	2-3	Reporting period	98	
The organization and its reporting practices	2-4	Restatements of information	54, 98	
The organization and its reporting practices	2-5	Reporting obligations and covered entities	98	
Activities and workers	2-6	Activities, value chain and relationships	11	
Activities and workers	2-7	Employees	57	
Activities and workers	2-8	Non-employee workers	62	
Governance	2-9	Governance: structure	84	
Governance	2-13	Delegation of responsibility	84, 85	
Governance	2-15	Conflicts of interest	84	
Strategy, policies and practices	2-22	Statement on sustainability strategy	18	
Strategy, policies and practices	2-24	Integration of commitments and policies	69 y 94	
Stakeholder engagement	2-29	Approach to stakeholder engagement	11,12	
<b>GRI 3: Material topics (2021)</b>				
GRI 3	3-1	Process to determine material topics	8	
GRI 3	3-3	Management of material impacts	44, 88 y 92	
GRI 3	3-6	Quantitative objectives related to human capital development	56	
GRI 3	3-7	Employee satisfaction and engagement level	57	
GRI 3	3-10	Initiatives for economic development after closure	82	
<b>Thematic content</b>				
<b>Economic</b>				
GRI 203: Indirect economic impacts (2016)	203-1	Investments in infrastructure and supported services	68, 69 y 82	



STANDARD	INDICATOR	NAME	PAGE	COMMENT OR OMISSION
GRI 203: Indirect economic impacts (2016)	203-2	Significant indirect economic impacts	71	
GRI 205: Anticorruption (2016)	205-2	Communication and training on anti-corruption policies and procedures	86	
GRI 205: Anticorruption (2016)	205-3	Confirmed incidents of corruption and actions taken	85	
GRI 207: Tax behavior (2019)	207-4	Country-by-country tax information	84	
<b>Environmental</b>				
GRI 301: Materials (2016)	301-1	Materials used by weight or volume	32, 33	
GRI 301: Materials (2016)	301-2	Recycled input materials used	32, 33	
GRI 302: Energy (2016)	302-1	Energy consumption within the organization	19	
GRI 302: Energy (2016)	302-5	Reduction of energy requirements of products and services	20	
GRI 303: Water and effluents (2018)	303-1	Interaction with water as a shared resource	24	
GRI 303: Water and effluents (2018)	303-3	Water withdrawal	24, 25	
GRI 303: Water and effluents (2018)	303-4	Water discharges	25	
GRI 303: Water and effluents (2018)	303-5	Water consumption	24, 25	
GRI 304: Biodiversity (2016)	304-1	Operational sites owned, leased, managed or adjacent to protected areas and areas of high biodiversity value outside protected areas	29, 30	
GRI 304: Biodiversity (2016)	304-2	Significant impacts of activities, products and services on biodiversity	29, 30	
GRI 304: Biodiversity (2016)	304-3	Protected or restored habitats	29, 30	
GRI 304: Biodiversity (2016)	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	30	
GRI 305: Emissions (2016)	305-1	Direct emissions (scope 1)	14 y 16	
GRI 305: Emissions (2016)	305-2	Indirect emissions (scope 2)	16	
GRI 305: Emissions (2016)	305-3	Other indirect emissions (scope 3)	16	
GRI 305: Emissions (2016)	305-4	GHG emissions intensity	14 y 16	
GRI 305: Emissions (2016)	305-5	Reduction of GHG emissions	14, 16 y 17	



STANDARD	INDICATOR	NAME	PAGE	COMMENT OR OMISSION
GRI 305: Emissions (2016)	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX) and other significant air emissions	14, 16 y 23	
GRI 306: Waste (2020)	306-1	Waste generation	32	
GRI 306: Waste (2020)	306-2	Management of waste-related impacts	32	
GRI 306: Waste (2020)	306-3	Waste generated	32, 34	
GRI 306: Waste (2020)	306-4	Waste not destined for disposal	34	
GRI 306: Waste (2020)	306-5	Waste destined for disposal	34	
GRI 308: Supplier environmental assessment (2016)	308-1	New suppliers selected using environmental criteria	62	
GRI 308: Supplier environmental assessment (2016)	308-2	Negative environmental impacts in the supply chain and actions taken	62	
<b>Social</b>				
GRI 401: Employment (2016)	401-1	New employee hires and employee turnover	54	
GRI 401: Employment (2016)	401-3	Parental leave	55	
GRI 403: Occupational health and safety (2018)	403-1	Occupational health and safety management system	65	
GRI 403: Occupational health and safety (2018)	403-2	Hazard identification, risk assessment and incident investigation	65	
GRI 403: Occupational health and safety (2018)	403-3	Occupational health services	65	
GRI 403: Occupational health and safety (2018)	403-4	Worker participation, consultation and communication on occupational health and safety	66	
GRI 403: Occupational health and safety (2018)	403-6	Promotion of worker health	65, 66	
GRI 403: Occupational health and safety (2018)	403-7	Prevention and mitigation of health and safety impacts of workers directly linked to business relationships	65, 66	
GRI 403: Occupational health and safety (2018)	403-8	Coverage of the occupational health and safety management system	65	
GRI 403: Occupational health and safety (2018)	403-9	Work-related injuries	64, 66 y 67	
GRI 403: Occupational health and safety (2018)	403-10	Work-related illnesses and diseases	66 y 67	
GRI 404: Training and education (2016)	404-1	Average training hours per employee	45 y 56	

STANDARD	INDICATOR	NAME	PAGE	COMMENT OR OMISSION
GRI 404: Training and education (2016)	404-2	Programs to improve employee skills and transition assistance programs	56	
GRI 404: Training and education (2016)	404-3	Percentage of employees receiving regular performance and career development reviews	45	
GRI 405: Diversity and equal opportunity (2016)	405-1	Diversity in governance bodies and employees	46	
GRI 405: Diversity and equal opportunity (2016)	405-2	Ratio of basic salary and remuneration of women to men	57	
GRI 406: Non-discrimination (2016)	406-1	Incidents of discrimination and corrective actions taken	85	
GRI 408: Child labor (2016)	408-1	Operations and suppliers at significant risk of child labor incidents	62	
GRI 409: Forced or compulsory labor (2016)	409-1	Operations and suppliers at significant risk of forced or compulsory labor incidents	62	
GRI 410: Security practices (2016)	410-1	Security personnel trained in human rights policies or procedures	93	
GRI 412: Human rights assessment (2016)	412-2	Training on human rights policies or procedures	93	
GRI 413: Local communities (2016)	413-1	Local community engagement	71, 80	
GRI 413: Local communities (2016)	413-2	Operations with significant actual or potential negative impacts on local communities	68, 81	
GRI 414: Supplier social assessment (2016)	414-1	New suppliers selected using social criteria	62	
GRI 414: Supplier social assessment (2016)	414-2	Negative social impacts in the supply chain and actions taken	62	
GRI 418: Customer privacy (2016)	418-1	Substantiated complaints concerning breaches of customer privacy	94	
<b>General Standard for the Electric Sector</b>				
GRI: Product responsibility disclosures for the electric utilities sector (G4)	EU1	Installed capacity by energy source	18	
GRI: Product responsibility disclosures for the electric utilities sector (G4)	EU2	Net energy production segmented by energy source	21	



STANDARD	INDICATOR	NAME	PAGE	COMMENT OR OMISSION
GRI: Product responsibility disclosures for the electric utilities sector (G4)	EU12	Transmission and distribution losses as a percentage of total energy	40	
GRI: Product responsibility disclosures for the electric utilities sector (G4)	EU15	Percentage of employees eligible to retire in the next 5 and 10 years, broken down by employment category and region	55	
GRI: Product responsibility disclosures for the electric utilities sector (G4)	EU26	Percentage of unserved population within service areas	41	
GRI: Product responsibility disclosures for the electric utilities sector (G4)	EU27	Number of residential disconnections due to non-payment, broken down by disconnection duration and regulatory regime	41	
GRI: Product responsibility disclosures for the electric utilities sector (G4)	EU28	Frequency of power outages	37	
GRI: Product responsibility disclosures for the electric utilities sector (G4)	EU30	Average plant availability factor by energy source and regulatory regime	18	



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