

Total Tax Contribution ENEL Americas 2024

May 2025



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We hope to continue promoting values such as transparency, honesty, collaboration, and integrity, encouraging more and more actors in the region to adopt good practices”

Enel Americas is one of the largest private electricity companies in the region. Aware of its role, seeks to contribute to the development of the countries where it operates. This contribution is reflected in investments, growth, and job opportunities, but it is also closely tied to fiscal responsibility.

In this sense, since 2018, the company has disclosed its “Total Tax Contribution” model, openly publishing information related to the taxes it pays annually. This aligns with its standards of transparency, governance, and commitment.

Additionally, we collaborate by providing information for academic purposes. One example is the study “Compliance with Tax Sustainability Standards,” conducted by the Pontificia Universidad Católica de Valparaíso. Its final report once again ranked us first in compliance with tax sustainability standards among a group of 30 companies with the highest stock market presence on the Santiago Stock Exchange.

We hope to continue promoting values such as transparency, honesty, collaboration, and integrity, encouraging more and more actors in the region to adopt good practices. We do so with the conviction that tax matters play a key social role and that paying taxes is fundamental to the economic growth of countries.



Rafael De la Haza
CFO, Enel Americas

1

Enel Americas' Tax Strategy, Governance and Principles



Tax transparency approach*

Enel Americas is an industrial group whose main activity involves energy generation, distribution and sales. The choice of countries where the Group operates is guided by business assessments.

Tax strategy

Since 2017, the Enel Group has adopted a tax strategy, which was approved by the Board of Directors of Enel Americas in 2020, as a set of principles and guidelines inspired by values of transparency and legality, which is published on the website: www.enelamericas.com. The Group's subsidiaries are required to adopt the tax strategy approved by the Parent Company, thereby assuming the responsibility of ensuring it is acknowledged and applied.

Tax strategy goals

Enel's Board of Directors sets out the tax strategy of the entire Group, with the aim of ensuring uniform tax management for all entities involved. The strategy is underpinned by the following approach:

- correct and timely determination and settlement of taxes due under the law and implementation of the respective obligations.
- correct management of the tax risk, which is the risk incurred for the violation of tax rules or abuse of the principles and purposes of the tax system.



* The Tax Transparency approach contained in this document was provided by Enel Group.

Tax transparency approach*

Tax strategy principles

The tax strategy principles are the guidelines for Group companies, underpinning their business operations when managing the fiscal variable. The principles also require suitable processes to be adopted to ensure their effectiveness and application.

Values



In line with its sustainability strategy, the Group acts in accordance with the values of honesty and integrity in its tax management, being well aware that tax revenue is one of the main sources of contribution to economic and social development of the countries where it operates.



Legality

The Group pursues behavior generated towards compliance with the applicable tax rules and is committed to interpreting them in a way that respects both the substance and form.



Tone at the top

The Board of Directors has the role and responsibility of leading the dissemination of a corporate culture based on the values of honesty and integrity and the principle of legality



Transparency

The Group maintains collaborative and transparent relations with tax authorities, enabling them - among other things - to gain a full understanding of the facts underlying the application of tax rules.



Shareholder value

The Group considers tax to be a business cost and, as such, believes that it must be managed in compliance with the principle of legality, with the aim of safeguarding the Group's assets and pursuing the primary interest of creating value for shareholders in the medium to long term.

Tax transparency approach*

Governance

Enel Group ensures that the tax strategy is recognized and implemented within the Company through its governance bodies. Its interpretation is the responsibility of the Parent Company, through the Tax Unit, which also manages its periodic updates.

Compliance

The Group's entities must respect the principle of legality by promptly applying the tax laws of the countries where the Group operates, ensuring that the letter, spirit, and purpose of the applicable tax rules or systems are upheld.

On the other hand, Enel Group does not engage in domestic or cross-border practices or transactions that result in purely artificial arrangements, which do not reflect economic reality and from which undue tax advantages could reasonably be expected—particularly when such arrangements conflict with the intent or spirit of the relevant tax provisions or systems and lead to double deductions, non-inclusion, or double non-taxation, even as a result of mismatches between the tax systems of different jurisdictions.



Tax transparency approach*

Intercompany transactions

All intercompany transactions follow a transfer pricing policy, which has been adopted by the Enel Group in line with the arm's length principle, an international standard established by the Model Tax Convention and referred to the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (here in after also referred to as the “OECD Guidelines”). Intercompany relations are structured at market prices and conditions, ensuring value creation in the places where the Group conducts its business.

As such, the Group has put internal policies in place to support the methods set out in the OECD Guidelines, which provide for the application of the Comparable Uncontrolled Price - CUP method (which compares the price of goods and/or services transferred in a transaction concluded between associated companies with the price applied in transactions between independent third parties).



Tax transparency approach*

Low-tax jurisdictions

The Group does not invest in or through countries considered to be tax havens for the sole purpose of reducing its tax burden. Such investments may only be proposed if they are supported by sound economic/strategic reasons and have the aim of developing the activities included in the Group's corporate purpose.

If, in circumstantial situations (for example, in the event of third-party purchases of a group of companies), structures were found to have been created for the sole purpose of reducing the tax burden or in areas deemed to be tax havens, the Group – failing any viable economic/strategic reasons other than mere tax savings – will commit to removing such structures as quickly as possible.

Tax incentives

Tax incentives are a key, development-oriented mechanism for economic policy, which countries use to stimulate growth and attract investment to support the national policy. The use of tax incentives generally results in a reduction of long-term tax liabilities. Some countries where the Enel Group operates offer various incentives. Enel Group only uses widely applicable tax incentives for all operators, respecting all specific regulations, where the incentives are in line with its industrial and operational objectives and are consistent with the economic substance of its investments.



Tax governance, control and risk management

Governance body

Enel's organizational model, the Tax Affairs unit of the Holding company is responsible, among other things, for developing the Group's tax strategy, identifying, analyzing, and managing various optimization initiatives, monitoring key tax issues, and supporting the different Business Lines.

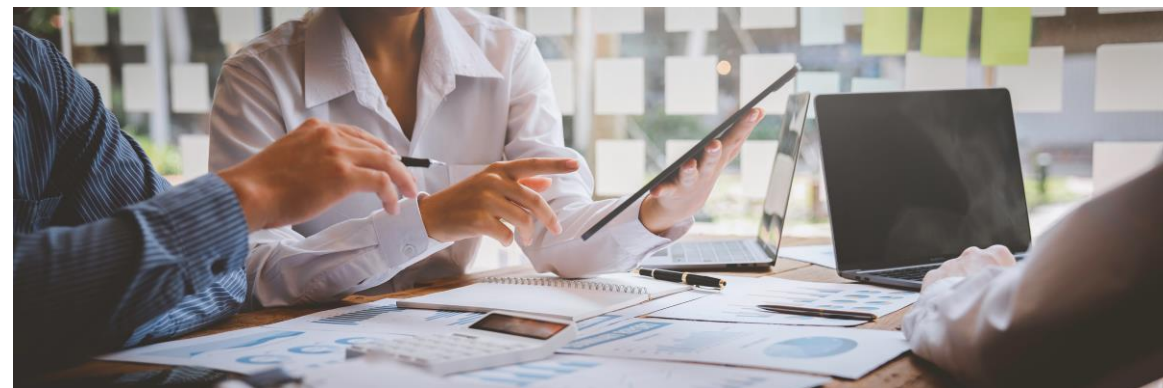
In parallel with the Holding function, the Tax Affairs units in each country—acting in accordance with the values and principles of the tax strategy defined by the Holding—are responsible for managing compliance, tax planning, and tax monitoring at the local level.

Organization

Enel Group has adopted a set of rules, procedures, and standards that are part of the Group's broader organizational and control system, and which are considered key reference points that all parties—depending on their relationship with the Group—must follow. The various policies and procedures, applicable both at the Group level and at the country level, govern activities as well as the management procedures and responsibilities of the Tax Affairs unit, including its interactions with other corporate functions.

These documents are published on the company's intranet and are accessible to all Enel employees; they constitute the general rules of conduct applicable within the Group in the performance of related activities. Specifically, regarding taxation, in addition to the tax strategy, there are specific organizational documents (both global and local) related to tax compliance processes, tax planning, tax monitoring, transfer pricing, and tax risk management.

The Tax Affairs units must be appropriately sized and equipped with the necessary skills to fulfill the role of a decision-making analysis center within governance and business processes, in addition to their role in overseeing performance. To support it specific and ongoing tax training initiatives are implemented at both national and global levels, with regular meetings among all the Group's Tax Managers to ensure proper alignment.



¹ For example: Ethics' Code; Zero Tolerance Plan Against Corruption; Enel Global Compliance Program (EGCP); corporate policies, models, and procedures; the tax strategy; the internal Control and Risk Management System; the proxy system; the sanctions system referred to in the applicable national collective bargaining agreement (also known as CCNL, by its acronym in Italian); any other documentation related to current control systems; relevant accounting standards; procedures and IT applications.

Tax governance, control and risk management

Tax risks

The Group has a Tax Control Framework (TCF) whose main aim is to provide the Tax units with a single and consistent set of guidance for adopting a correct and effective approach to tax risk management within the Group. The framework sets out guidelines and methodological rules to consistently assess, monitor and manage the relevant tax risk for the Group companies, in accordance with the principles and guidelines set out by the tax strategy and Tax Risk Policy, and in the awareness that the Group companies operating in different jurisdictions must adopt the TCF with respect for the specific corporate context and domestic regulations of each individual country in question. In this regard, the Group has adopted a Tax Risk Policy whose main objective is to provide unambiguous and consistent guidance to the tax units when implementing the TCF at local level.

In this sense, the Group has adopted a Tax Risk Policy whose main objective is to provide unambiguous and consistent guidance to the tax units when implementing the TCF at local level.

In accordance with the established principles and guidelines, Enel Group aims to proactively manage the tax risk and believes that adopting a TCF can ensure the timely detection, correct measurement and control of the tax risk.

The task of the TCF is to identify the sources of tax risk for the purpose of compliance interpreting tax regulations, while mapping out the respective processes and activities to form a network of risk detectors, to be associated with the resulting control measures. In particular, as the set of detectors and control measures identify sources of risk, the TCF can perform a broad spectrum of control. As such, any materialization of the tax risk can be intercepted and managed by each Tax unit in question.



Tax governance, control and risk management

The effectiveness and ongoing updates of the TCF are ensured through periodic monitoring of the risk mapping, regular internal audit processes, as well as through the tax authority systems set out under cooperative compliance regimes (where implemented).

The results from the monitoring of tax risks are periodically brought to the attention of the competent Functions and corporate bodies, including to establish the most appropriate way to mitigate such risks. Regards to significant uncertain tax positions, reference should be made to the information and comments provided in the integrated Annual Report 2023.

Stakeholder report in g mechanism

For the Enel Group, tax compliance is considered a key aspect of the Company's ethical and responsible management. As such, the violations that can be reported through the Company's internal channels also include those relating to tax. The Group's Code of Ethics is the framework of "ethical management" in which Enel operates, also tying in fully with the tax strategy. There are appropriate provisions on the Ethic's Code violations to ensure its effective implementation, and these requirements must also be considered to cover the provisions of the tax strategy.



Relación transparente con los stakeholders

Enel Group ensures transparency and integrity in its relations with tax authorities, in the event of audits on both the Group companies and third parties. To consolidate this transparency with tax authorities, Enel Group promotes engagement in Cooperative Compliance schemes for companies that integrate the requirements of their respective domestic regulations in order to reinforce their relations. It also complies with the transfer pricing documentation provisions in accordance with OECD Guidelines, taking the “three-tiered approach” which is divided into: Master File, Local File and Country-by-Country Report. Moreover, to avoid double taxation, the Group promotes mutual agreement procedures for the settlement of international disputes (Mutual Agreement Procedure – MAP), which have the direct involvement of tax authorities from the contracting countries. Lastly, Enel consistently acts with a transparent and collaborative approach with all institutions and associations to support the development of effective tax systems in the various countries where it operates.

In 2019, Enel joined the European Business Tax Forum (EBTF), an association that aims to facilitate the public debate on taxation by providing a balanced and comprehensive perspective of the taxes paid by companies. This aim is pursued, in particular, by providing information and tax data to the various stakeholders. The Forum has published two studies relating to the EU/EFTA Total Tax Contribution for the years 2018 and 2019, which are available on the association’s website (ebtforum.org) and which report the aggregate data for the various types of taxes paid by the largest European multinational companies by turnover and/or by stock market capitalization, as well as, for the year 2019, a dedicated section with Country-by-Country Reporting.



EUROPEAN BUSINESS TAX FORUM

"European business engaging in the public tax debate"



2

Context and Methodology

Purpose of this report and methodology

The **Total Tax Contribution Report (TTC Framework)** is built on **Country-by-Country**. The TTC Framework is universal and aims to provide a concise and immediate overview of the taxes paid by Enel Americas in the jurisdictions where it operates. It is structured in a simple, non-technical way, and therefore relatively easy to understand for those with limited knowledge of tax complexities. It includes **indicators** and **benchmarks** explaining the overall and significant tax contributions of Enel Americas.

The Total Tax Contribution Report adopts the cash criterion as a general principle for representing tax data, considering it to be the most adequate for disclosing the actual tax contribution.

The total tax data, as defined and detailed in the following, is determined through the various taxes paid* by all the entities in the scope of each tax jurisdiction in subject to reporting regardless of the tax year to which the taxes refer. The TTC Framework, in line with the approach adopted by the OECD is built around two essential criteria:

The TTC Framework, in line with the approach adopted by the OECD is built around two essential criteria:

- **the definition of tax;**
- the classification of the different taxes into categories by differentiating between taxes that constitute an expense for a company (**Taxes borne**) and those that the company pays due to rebate mechanisms, substitution etc. (**Taxes collected**) but that, at any rate, are the result of the company's own economic activities.

The key points to be borne in mind of the methodology adopted are the following:

1. **The definition of tax and the differentiation between taxes which are a cost to Enel Americas and Taxes collected by Enel Americas.**

Tax payments to public administrations which, given their characteristics, are in fact taxes are considered taxes even if, for historical or circumstantial reasons, they are not classified as such.



Taxes borne: these are a direct cost for Enel Americas. These are the taxes that Enel Americas has paid to the tax authorities of various jurisdictions, i.e. Profit taxes, social contributions, Property taxes, etc.



Taxes collected: these are the taxes that have been paid as a result of economic activities of Enel Americas, but do not constitute a cost for Enel Americas. In this case, Enel Americas collects taxes from other parties on behalf of governments (i.e. income Taxes collected from employees under a payroll system). Nevertheless, these taxes should be taken into consideration during the calculation of Total Tax Contribution of Enel Americas, considering these amounts result from the activities of the Enel Americas.

*The data for taxes paid includes payments on account, taxes related for previous years, including after assessments, net of refunds obtained. Interest and penalties are not considered.

Background and purpose of this report

The sum of **Taxes borne and Taxes collected** gives **the Total Tax Contribution (TTC)** a measurement of Enel Americas effective tax contribution in the jurisdictions where it operates.

Some taxes can be considered either as Taxes borne or as Taxes collected on the basis of their nature (i.e. irrecoverable VAT is considered as a tax borne and net VAT, which accounts for taxes incurred on products/services supplied by Enel, is considered as a tax collected) or from their incidence (i.e. stamp duty paid by the company is a tax borne, while stamp duty withheld from customers of a company is a tax collected).

From this point of view, the Total Tax Contribution methodology follows the approach adopted by the OECD, which highlights the importance, in the tax system, of the role played by business groups, both as contributors of taxes that imply a cost (so-called "Legal Tax Liability") and as "collectors" of taxes on behalf of third parties (so-called "Legal Remittance Responsibility").

2. TTC Framework classifies taxes under 5 categories for clarification purposes

Total Tax Contribution has been used by companies in different jurisdictions. Since taxes have different names in different countries, PwC TLS has identified the following five tax bases under which taxes, both borne and collected, can be categorized - **“the five P’s”**.

Profit taxes - Profit taxes: this category includes taxes on company profits, that can be both borne (e.g. corporate income tax that may be levied on State or local level, trade tax on business profits, solidarity surcharge, as well as taxes withheld at source) and collected, in the case where they are applied to a third party or to a physical person (e.g. withholding taxes on interest income, royalties, subcontractors and suppliers).

Property - Property taxes: taxes on the ownership, use or transfer of tangible or intangible property. This category includes both Taxes borne (e.g. taxes on ownership and use of property; capital tax levied on share capital increase; transfer taxes on the acquisition or disposal of assets; net wealth and capital transactions; registration duties, stamp duties related to transfer of real estate; stamp duty on share transfers; tax on financial operations levied on transactions involving foreign loans or financing, etc.), and Taxes collected (e.g. rental of business duty collected by the leaser and paid to the government).

People - Employment taxes: this category generally includes taxes on employment, including those on income tax and social security payments. Taxes levied on the employer are considered Taxes borne (e.g. social security contributions, health insurance, pensions, disability contributions), while taxes levied on the employee are considered as Taxes collected (e.g. personal income tax or social security contributions levied on the employee which are normally withheld by the employer).

Background and purpose of this report

Products - Taxes on products and services: Indirect taxes levied on production, sale or use of goods and services, including taxes and duties levied on international trade and transactions. This category includes taxes that can be paid by businesses with reference to their own consumption of goods and services, notwithstanding that these may be paid to the supplier of the goods and services, rather than directly to the government. This category includes both Taxes borne (e.g. consumption tax; turnover tax; excise duties; customs duties; import duties; taxes on insurance contracts; taxes on the use and ownership of motor vehicles; unrecoverable VAT) and Taxes collected (e.g. net VAT paid).

Planet - Environmental taxes: include taxes and duties levied on energy products (including vehicle fuels); motor vehicles and transport services; and on the supply use or consumption of goods that are considered to be harmful to the environment, as well as management of waste, noise, water, land, soil, forests, biodiversity, wildlife and fish stocks which are borne by the entity. Examples of planet Taxes borne are tax on value of electricity production, tax on the production of nuclear fuel, carbon taxes, example of planet Taxes collected are tax on electricity and tax on hydrocarbons.

3. The special characteristics of Value Added Tax and equivalent taxes are taken into account

Value added tax (and equivalent taxes) is classified as a Taxes on products and services collected, and its amounts reflects the net payments made by Enel to the tax authorities in the corresponding period.

In light of the way in which VAT works, the figure presented in this report is the difference between VAT payable and the deductible input VAT. The portion of input VAT paid to suppliers but non-deductible for the purposes of the relevant VAT legislation is considered as tax borne on products and services, since it represents a cost for Enel Americas.

4. Main Assumptions made during the preparation of this Report

Perimeter: This report takes into account 100% of the tax contribution made by companies whose accounts are consolidated with those of the parent company by the full consolidation method, provided that it has been possible to obtain the necessary information. In particular, this report considers the tax contributions made by 280 Entities in 2024.

Currency: As the local data of Enel Americas' offices have been collected in local currency, the report refers to currency conversion rates which have been taken from the main banking institutes of the countries involved.

Source of economic and financial data: the data represented in the report are expressed under GAAP (Generally Accepted Accounting Principles) used for the purposes of the Country by Country Report or IFRS accounting principles adopted by Enel Americas and are at stand-alone entity level.

Rounding: Due to rounding, numbers presented throughout this report may not add up precisely to the totals indicated.

Background and purpose of this report

Revenue: The data regarding revenues of individual entities in each country has been provided under local GAAP (Generally Accepted Accounting Principles) or IFRS. For the purposes of this report, such data has been aggregated in order to arrive to an amount at a group level.

Sueldos y salarios: the data regarding wages and salaries of individual entities in each country has been provided under local GAAP (Generally Accepted Accounting Principles) or IFRS. For the purposes of this report, such data has been aggregated to arrive to an amount at a group level. The total amount of wages and salaries retrieved from the financial statements was generally net of social security contributions, incentives or benefits, severance costs. However, the exact principle depends on the accounting standards applied. Where possible, personal taxes were also excluded from wages and salaries for the purpose of calculation.

Profit before taxes: Report considers data on Profit before taxes, which is provided under GAAP used for the purposes of the Country by Country Report, using the indicator “EBT/earnings before taxes” from the local reporting. For the purposes of this report, such data has been aggregated in order to arrive to an amount at a group level.

The amount of Profit before taxes excludes intercompany dividends in order to avoid double-counting of the same income of various entities, if that income was distributed as dividends to the other entities of Enel Americas. Such calculation allows to reflect the objective amount of Profit before taxes at country levels, and to calculate the objective ETRs since dividends are usually subject to beneficial tax treatment compared to the other types of income (so-called ‘participation exemption’ regime).



Background and purpose of this report

Effective tax rate: Effective tax rate (ETR) shall be calculated as the ratio of “Corporate Income Tax expense” divided by “Profit before taxes”. The ETR has been determined under accrued basis.

Nominal tax rate: Nominal tax is a country’s statutory corporate income tax levied on the profit of a company operating in the country. The Nominal tax rate indicates the amount of tax liability in relation to taxable income, which is defined in the country’s tax law.



Total Tax Contribution indicators:

a) Total Tax Contribution ratio: is an indicator of the cost represented by Taxes borne in relation to Profit before taxes borne. The Total Tax Contribution rate is calculated as the percentage of Taxes borne with respect to profit before such taxes, based on Enel’s activity in the countries which are in the perimeter of this report.

b) TTC to turnover: TTC with respect to turnover is an indicator that reflects the extent of the contribution made by Enel Americas in relation to the size of its business.

The indicator is calculated as Total Tax Contribution divided by revenues.

c) Taxes paid in respect of wages and salaries per employee: taxes paid in respect of annual wages and salaries per employee is an indicator that relates the level of employment to associated taxes.

This indicator is calculated by dividing total taxes linked to employment (borne and collected) by the number of employees for the year.

A woman with dark hair and glasses, wearing a blue blazer, is seated at a white table in a meeting. She is gesturing with both hands while speaking. A laptop and a glass of water are on the table. The background shows a large window with a grid pattern.

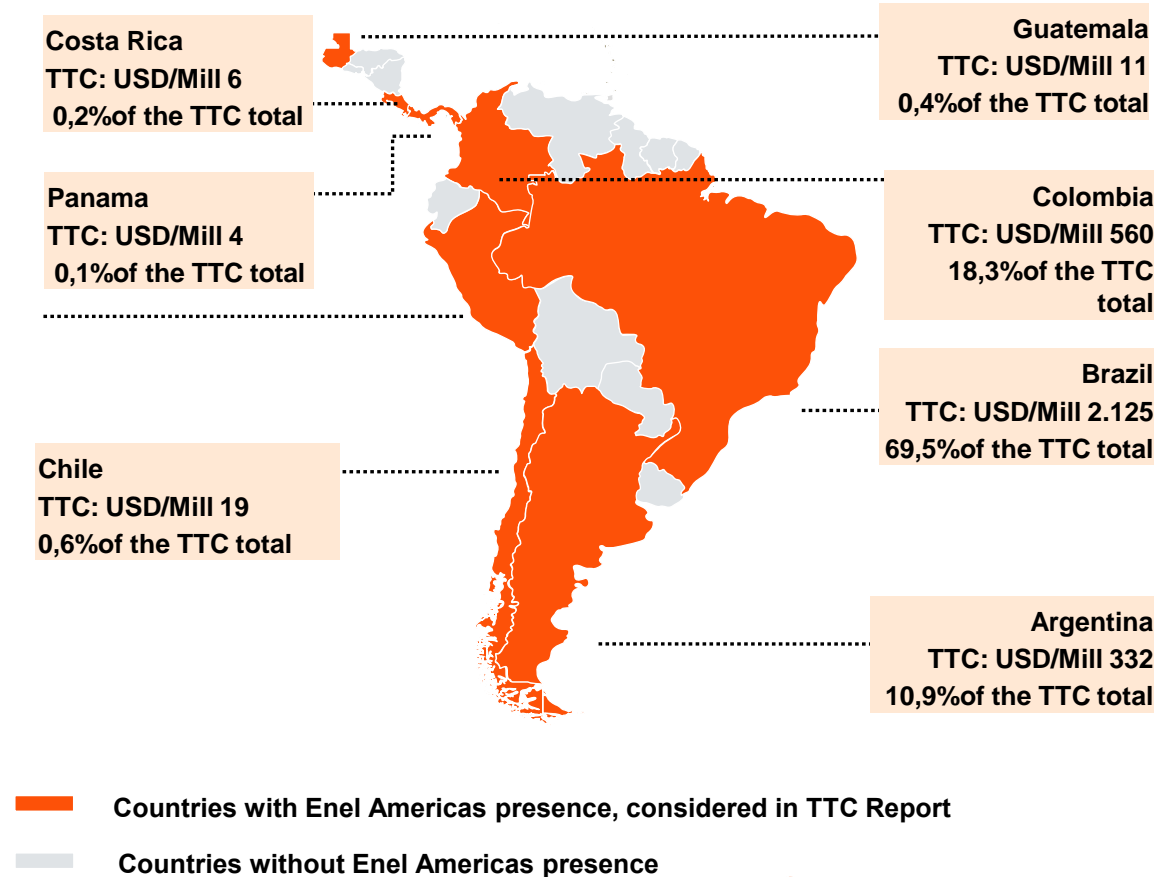
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Executive Summary

Enel Americas – Key figures 2024

Entities	Quantity	280
Revenue	USD/Mill	16.500
Profit before taxes	USD/Mill	3.143
Tax over accrued profits	USD/Mill	279
Taxes of paid profit	USD/Mill	537
Taxes borne	USD/Mill	1.238
Taxes collected	USD/Mill	1.819
Employees	Quantity	15.540

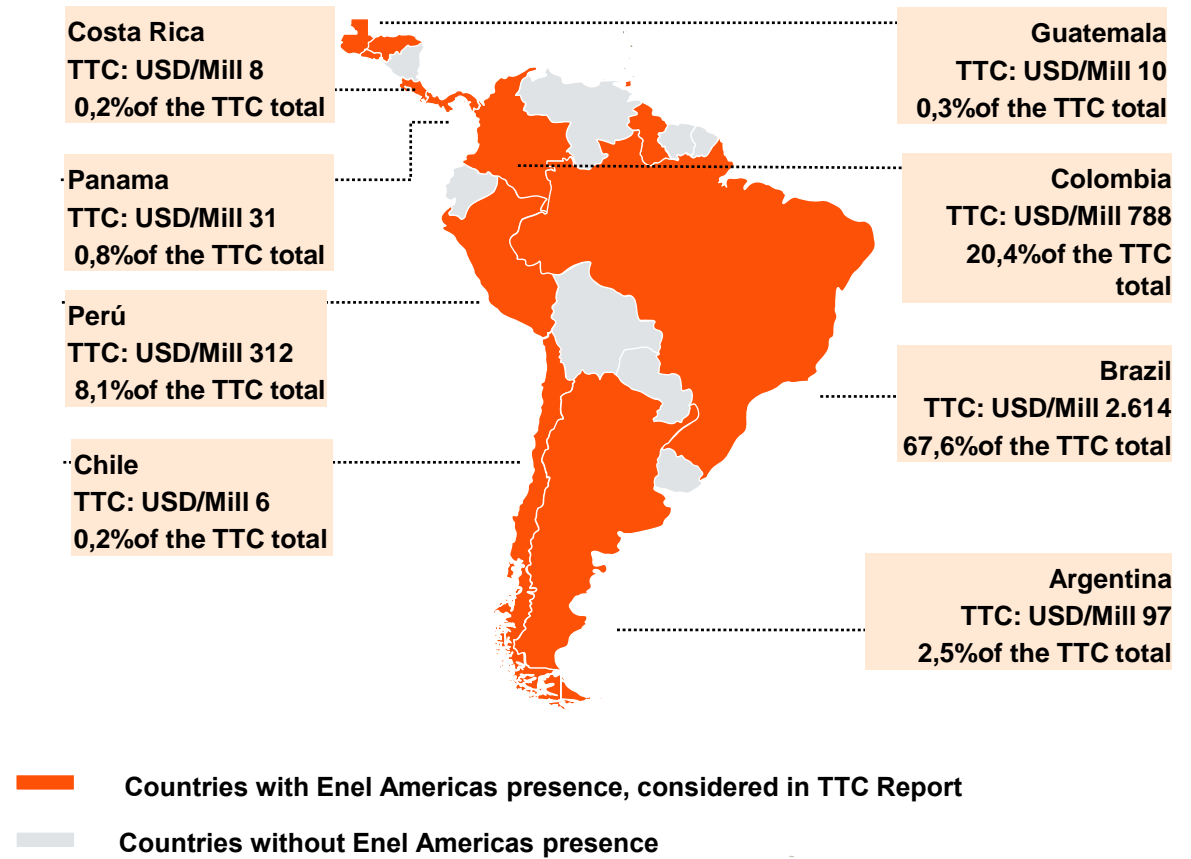
Countries in which Enel Americas operates



Enel Americas – Key figures 2023

Entities	Quantity	306
Revenue	USD/Mill	20.054
Profit before taxes	USD/Mill	2.762
Tax over accrued profits	USD/Mill	857
Taxes of paid profit	USD/Mill	941
Taxes borne	USD/Mill	1.894
Taxes collected	USD/Mill	1.972
Employees	Quantity	15.399

Countries in which Enel Americas operates



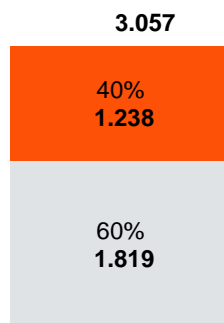
Executive Summary

Total Tax Contribution

Enel Americas' Total Tax Contribution in 2024 amounted to **3.057 million US dollars**, which decreased by 21% compared to **2023**, from where **Enel Americas** had a **Total Tax Contribution of 3.866 million US dollars**.

Note that **40%** of the Total Tax Contribution corresponds to **Taxes Borne** and the remaining **60%** to **Taxes Collected**.

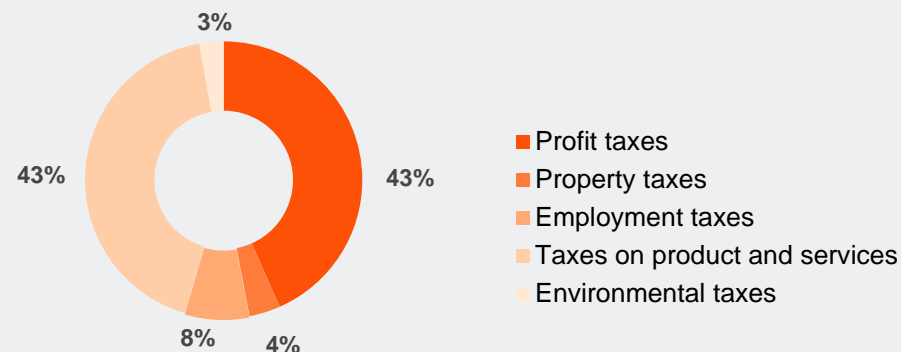
Expressed in million of USD



2024

■ Taxes collected ■ Taxes borne

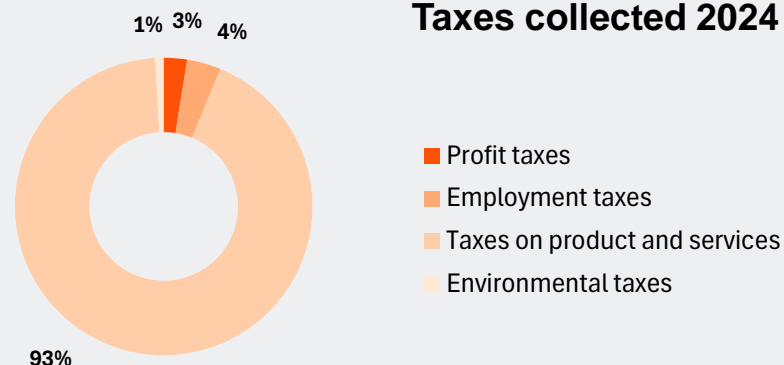
Taxes borne 2024



Taxes borne by Enel Americas in 2024 amounted to 1.238 million USD.

Most of this amount corresponds to **Profit taxes and Taxes on products and services**, which represent separately **43% of the Taxes Borne**.

Taxes collected 2024



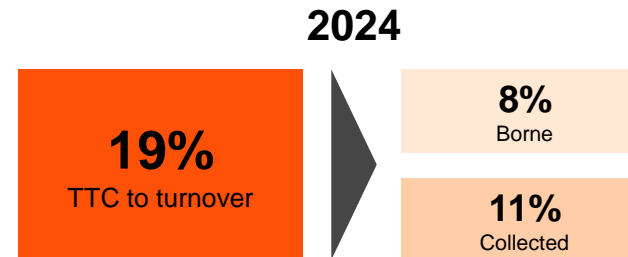
Taxes Collected by Enel Americas in 2024 amounted to 1.819 million US dollars. Most of this amount corresponds to **Tax on products and services** which represents **93% of the Taxes Collected**.

[*] Total Tax Contribution considers the total amount of taxes paid in 2024 on cash basis

Executive Summary

Indicators and trends

Total Tax to turnover 2024 [*]



In relation to the size of its business, for **every 100 dollars** in turnover generated by Enel Americas group, **19 dollars** are destined to pay taxes, from which **8 dollars are taxes borne and 11 dollars are taxes collected.**

TTC trend in 2023-2024

2024

USD/Mill 3.057

2023

USD/Mill 3.866

Enel Americas' **total tax contribution** in **2024** decreased by 21% compared to the year **2023**. This trend is explained by the decrease of **taxes borne** by 35% and the decrease of **taxes collected** by 8%.

“

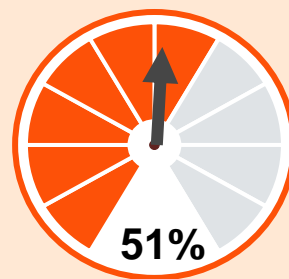
For the year 2024, data on taxes paid and borne by the companies in Peru are not included, as the main operating companies that were part of the group in that country — namely, Enel Generación Perú S.A.A. and Enel Distribución Perú S.A.A. — were sold during the first half of 2024. However, it is reported that the corporate tax paid (income tax and advance payments) in 2024 by the remaining companies in Peru — Enel Generación Piura S.A. and Enel Perú S.A.C. — amounted to a total of 81 million dollars. ”

[*] TTC to turnover: Taxes borne and Collected / Revenue

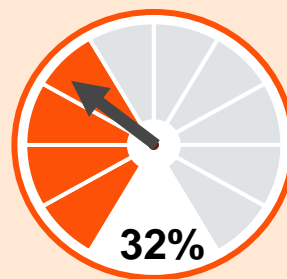
Executive Summary

Indicators and trends

TTC ratio trend in 2023 -
2024



2023



2024

In 2024 the **Total Tax Contribution** de **Enel Americas** In 2024, Enel Americas' Total Tax Contribution decreased **by 19%** compared to 2023.

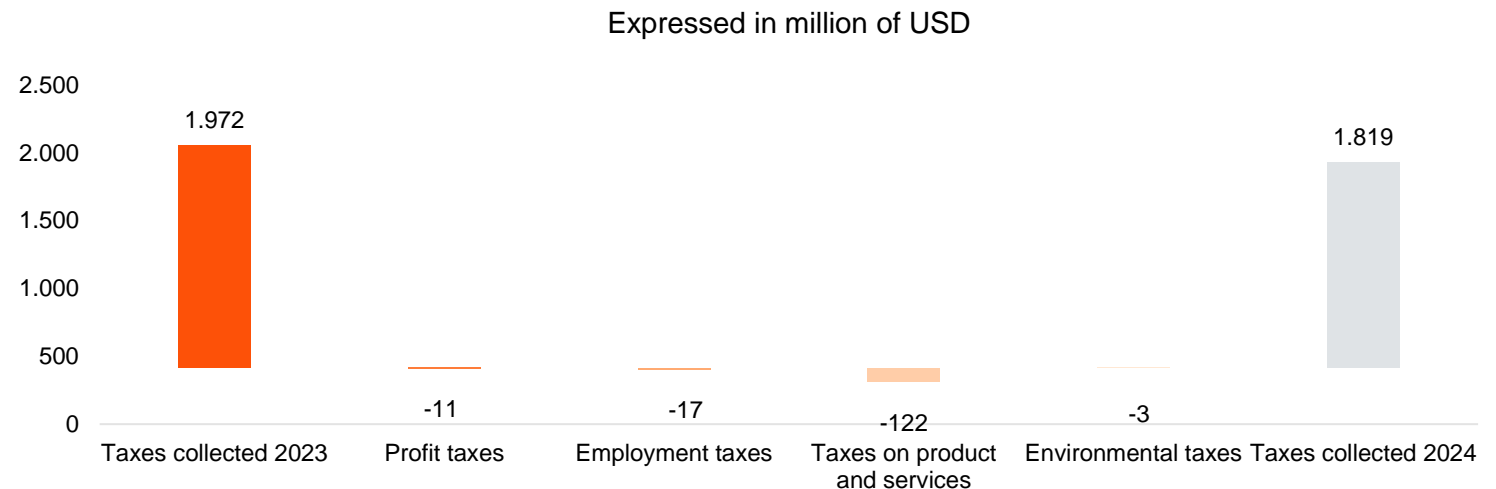
Taxes borne tren between 2023 and 2024

Taxes borne during the year 2024 amounted to 1.238 million dollars, compared to **1.894 million dollars in 2023**, representing a **35%** decrease between the two years. The main causes of this variation are related to a **43%** decrease in profit taxes, primarily explained by the decline in Colombia, as well as a **32%** decrease in taxes on products and services, which is mainly attributed to the reduction of this category in Brazil.



Taxes collected tren between 2023 and 2024

The **taxes collected** during commercial year 2024 amounted to **1.819 billion USD**, while in the 2023 fiscal year they **totaled 1.972 billion USD**, representing an **8% decrease** between the two years. The main drivers of this variation are related to a 19% decrease in **profit taxes**, primarily due to a reduction in Colombia, and a 20% decrease in employment taxes, mainly explained by a decline in this category in Brazil.





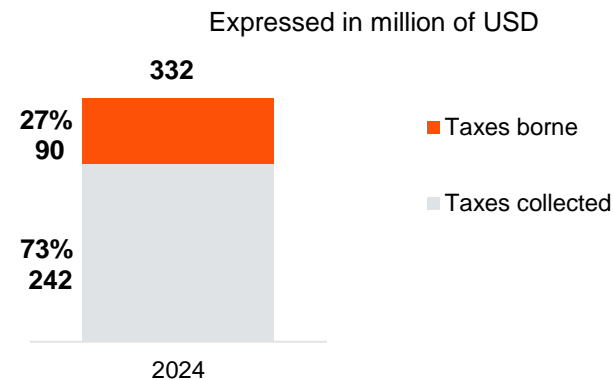
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Total Tax Contribution
(TTC) by Country

Key figures in Argentina



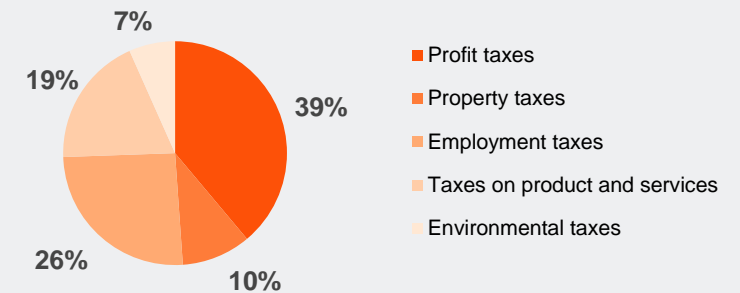
Entities	Quantity 13
Revenue	USD/Mill 3.577
Taxes before profits	USD/Mill -188
Taxes on accrued profits	USD/Mill 42
Taxes of paid profit	USD/Mill 35
Employees	Quantity 3.725
Salarie per employee	USD 29.262
Tax per employee	USD 10.470



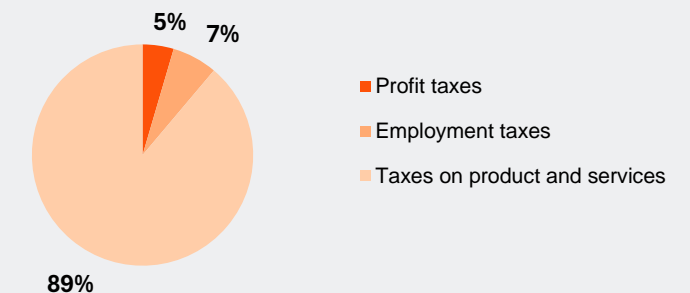
Enel Americas in Argentina contributed 10,9% of Enel Americas' entire TTC, amounting to 332 million US dollars. Of this, 27% of the Total Tax Contribution corresponds to **Taxes Borne**, while the remaining 73% corresponds to **Taxes Collected**.

In Argentina, the tax that generates the highest contribution is the **tax on products and services** collected which accounts to approximately **65% of Argentina's Total Tax Contribution**.

Taxes borne in 2024

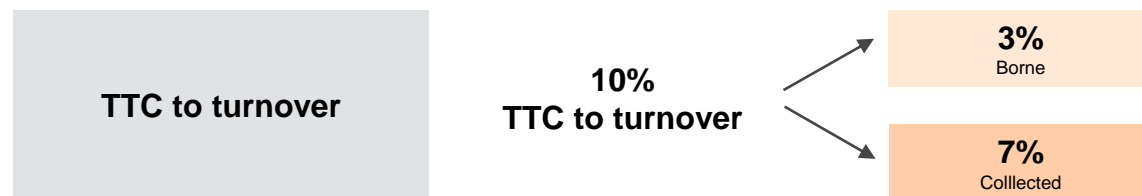


Taxes collected in 2024



Indicators and trends of Total Tax Contribution in Argentina

Indicators and trends



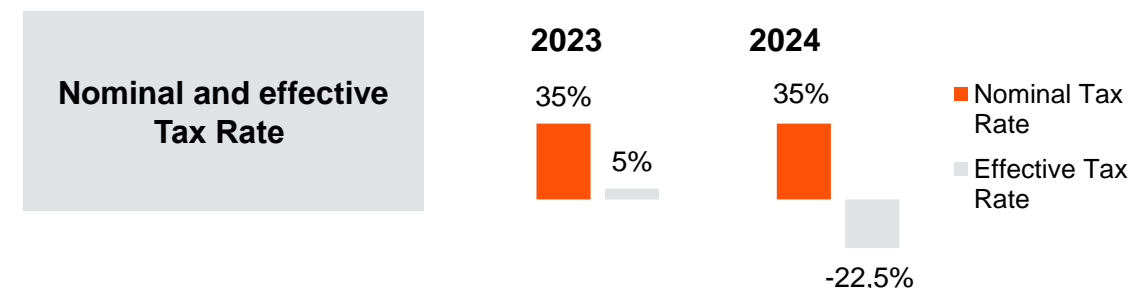
In 2024 the **Total Tax Contribution** performed to the Public Authorities represented 10% of the total generated revenues. For every 100 US dollars of generated revenues, 10 US dollars were used to pay taxes of which 3 are taxes borne and 7 are taxes collected.



The **Total Tax Contribution ratio for 2023** decreased by 82,4% compared to **2023**.

This trend is due to a decrease in the **Profit before tax borne** by 175%, however the **Taxes Borne** increased by 246 %.

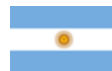
Note that It is not reflected in the 2024 chart as it corresponds to a negative value.



The **Effective Tax Rate (ETR)** of Enel Americas in Argentina was -22,5% in 2024 in relation to the **Nominal Tax Rate of 35%**, which has been determined on an accounting or accrual basis.

This variation is mainly explained by (i) the accounting inflation adjustment and the application of IFRIC 7, which for tax purposes, are not recognized. However, for tax purposes the comprehensive fiscal inflation adjustment is considered; (ii) the tax impact of fixed assets directly affects the calculation of local income tax

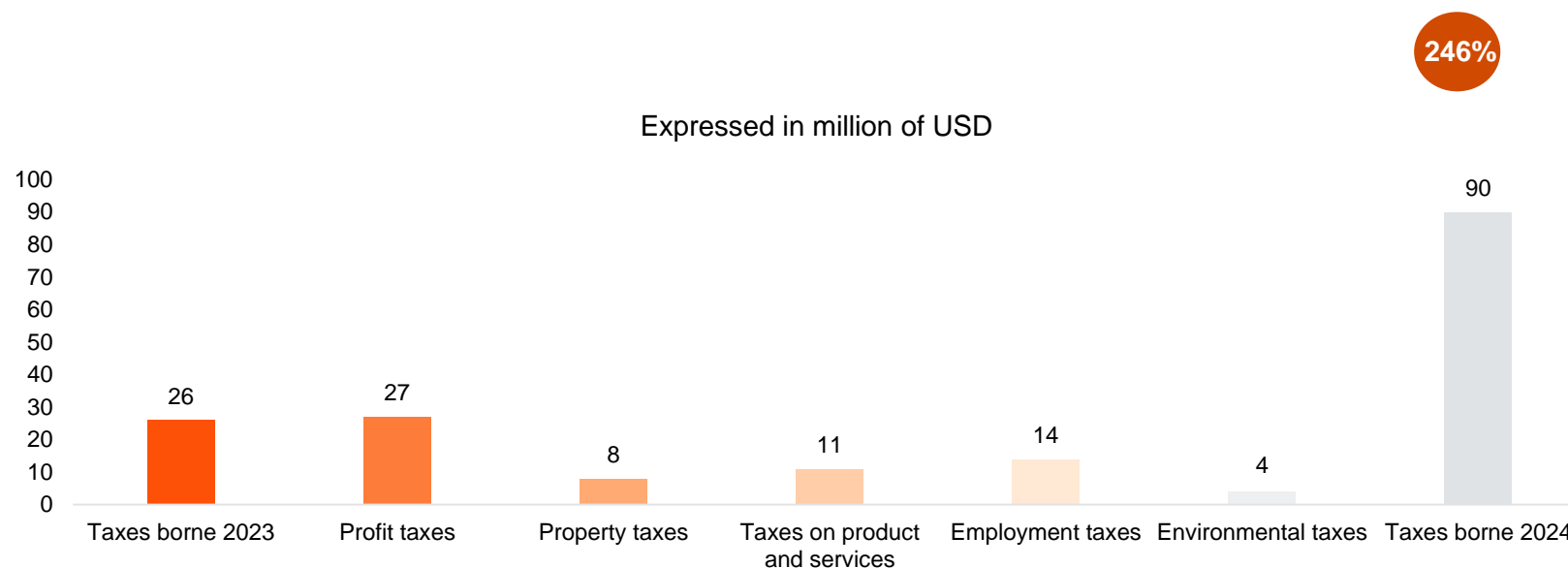
Taxes borne tren between 2023 and 2024



The **taxes borne** in 2024 increased by 246% in relation to 2023, this is primarily to the increase in the profit taxes.

This increase is due mostly to the 2 following factors:

- i. Interest earned by Hidroinvest S.A. from a loan granted to Empresa Distribuidora Sur S.A. in 2023, which resulted in a higher tax burden in 2024.
- ii. Regarding Enel Generación El Chocón S.A., there was an increase in income from energy generation. On the other hand, there was no deduction for depreciation of fixed assets, as they were fully amortized.

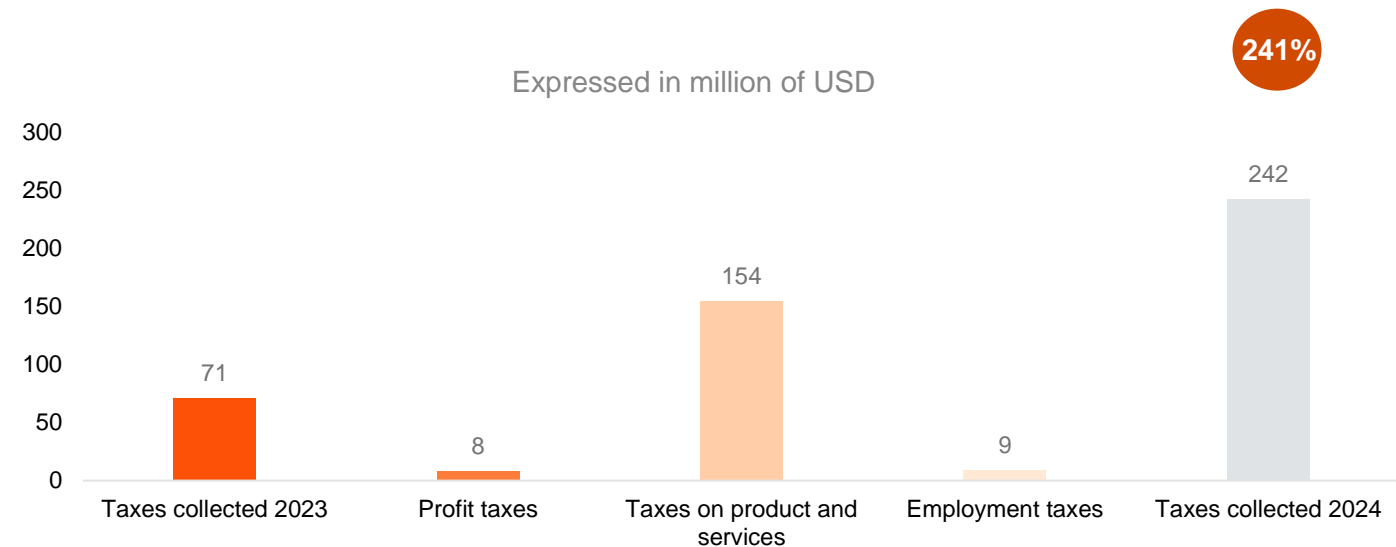


Taxes collected trend between 2023 and 2024



Taxes collected in 2024 increased by 241% compared to 2023, mainly due to the rise in taxes on goods and services. This increase is primarily attributable to the average 237% rise in municipal rates.

Additionally, there was an increase in VAT withholdings made by Empresa Distribuidora Sur S.A., due to higher costs and payments to suppliers for which the company acts as a withholding agent. This cost increase is associated with inflation.

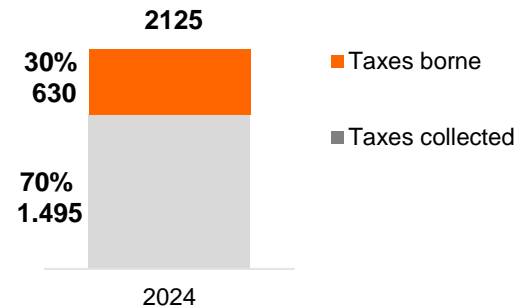


Key figures in Brazil



Entities	Quantity 239
Revenue	USD/Mill 8.918
Taxes before profits	USD/Mill 519
Taxes on accrued profits	USD/Mill 68
Taxes of paid profit	USD/Mill 127
Employees	Quantity 9.377
Salarie per employee	USD 17.596
Tax per employee	USD 9.171

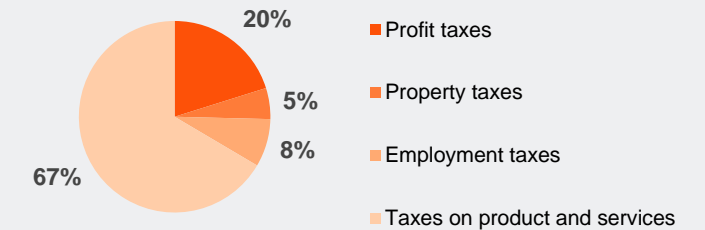
Expressed in million of USD



Enel Americas in Brazil contributed **69%** of Enel Americas' entire TTC, amounting to **2.125 million US dollars**. Of this, **30%** of the Total Tax Contribution corresponds to **Taxes Borne**, while the remaining 70% corresponds to **Taxes Collected**.

In Brazil, the tax that generates the highest contribution is the **tax on products and services collected**, which accounts for approximately **68%** of the Total Tax Contribution.

Taxes borne in 2024



Taxes collected in 2024



Indicators and trends of Total Tax Contribution in Brazil



Indicators and trends

TTC to turnover

24%
TTC to turnover

7%

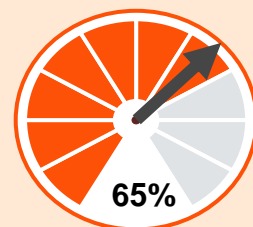
Borne

17 %

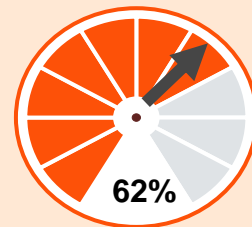
Collected

In 2023, the **Total Tax Contribution** made to the **Public Authorities** represented **24%** of the total generated revenues. For every 100 US dollars of generated revenues, 24 US dollars were used to pay taxes.

TTC ratio trend in 2023-2024



2023

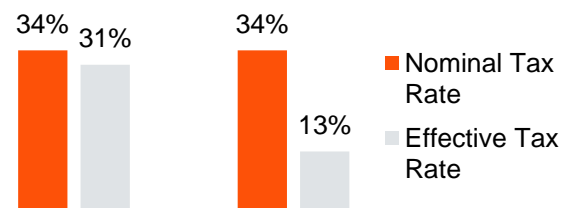


2024

The **Total Tax Contribution** ratio in 2024 decreased by 3% compared to 2023.

This trend is due to a decrease in **Profit before tax borne** by 28% and a decrease of the **Taxes Borne** by 32%.

Nominal and effective Tax Rate



The **Effective Tax Rate (ETR)** of **Enel Americas** in Brazil was **13%** in **2024**, in relation with **The Nominal Tax Rate** of 34%, which has been determined on an accounting or accrual basis.

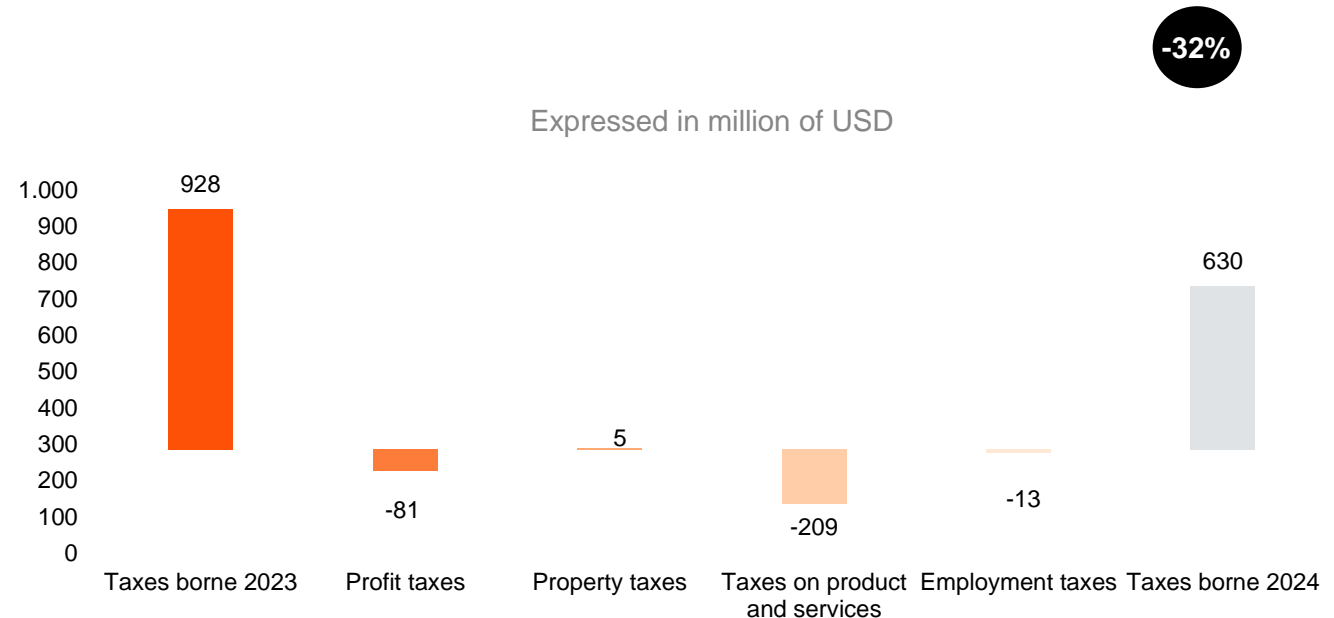
This different rates are mainly explained by tax adjustments that reduce the taxable base, such as: (i) Tax benefits given by SUDENE (Superintendencia de Desarrollo del Nordeste). (ii) PAT (Employee Alimentation Program). (iii) The resume Profit regime (iv) The deductibility of intercompany payments.

Taxes borne trend between 2023 and 2024



The **Taxes Borne** in **2024** decreased by 32% compared to **2023**, this is mainly due to decreases in the **products and services taxes, which decreased by 33%.**

The latter is mainly explained by the reduction of the taxable base of the ICMS (Tax on Goods and Services) due to Enel Brazil Group's participation in the Worker's Profit Sharing Program (PIS) and the Social Security Financing Contribution (COFINS). The participation in these programs leads to the recognition of tax credits against this tax.

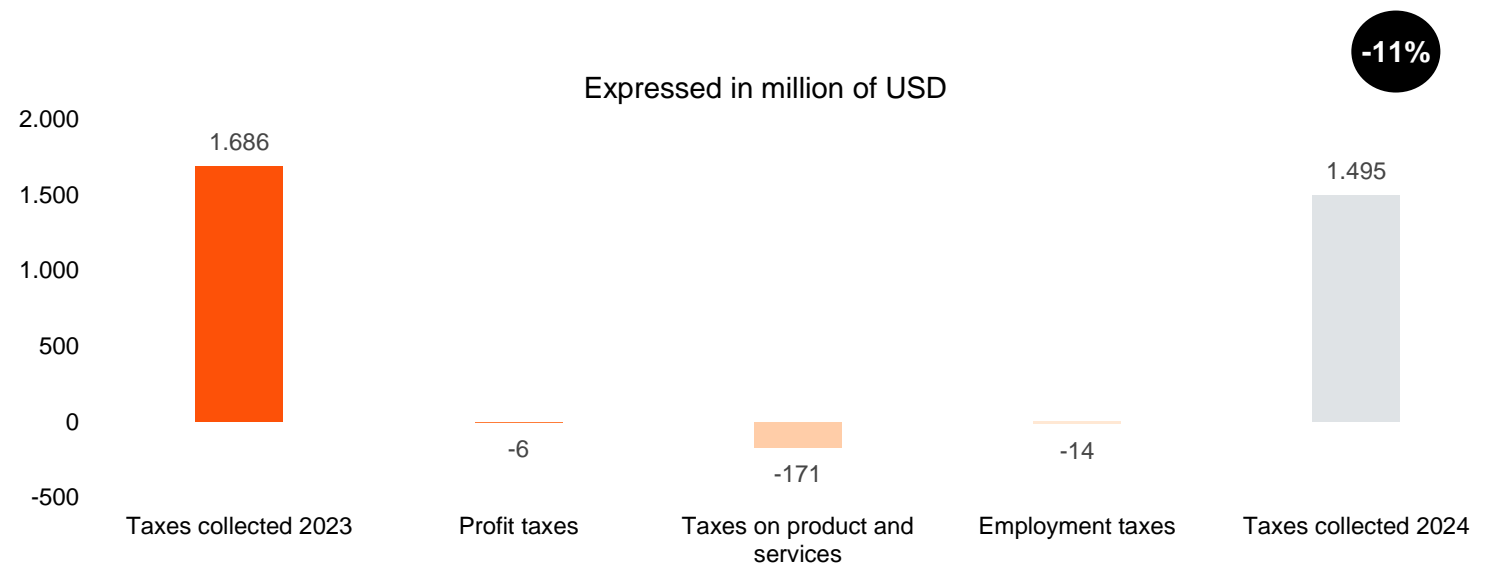


Taxes collected trend between 2023 and 2024



The taxes collected in 2024 decreased by 11% compared to 2023, mainly due to the decreased in taxes on products and services by 11%.

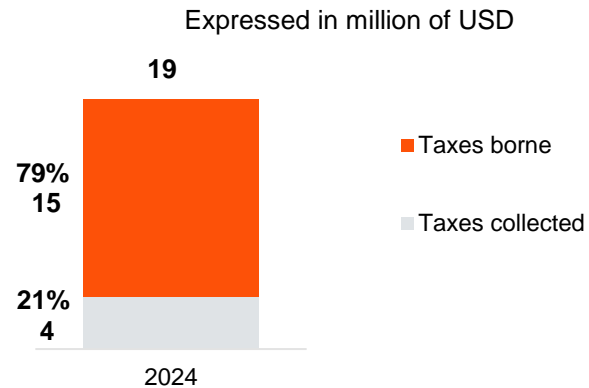
Taxes on goods and services collected increased, mainly due to the rise in the Tax on products and Services (ICMS), driven by higher tax rates in some states, increased customer revenues, and the commissioning of new renewable energy plants (SPEs). Since this report is presented in U.S. dollars (USD), the decrease shown in the chart is explained by a 28% increase in the U.S. dollar exchange rate relative to Brazil's local currency between 2023 and 2024. As a result, although taxes on goods and services collected increased in 2024 in Brazil's local currency, when converted to U.S. dollars—which appreciated by 28%—this leads to a decrease in the reported amount of that tax.



Key figures in Chile



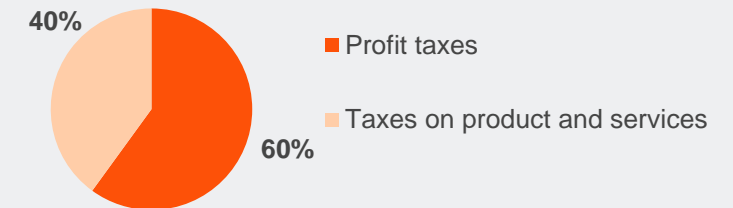
Entities	Quantity	1
Revenue	USD/Mill	0,3
Taxes before profits	USD/Mill	2.017
Taxes on accrued profits	USD/Mill	-109
Taxes of paid profit	USD/Mill	9
Employees	Quantity	17
Salarie per employee	USD	142.941
Tax per employee	USD	58.824



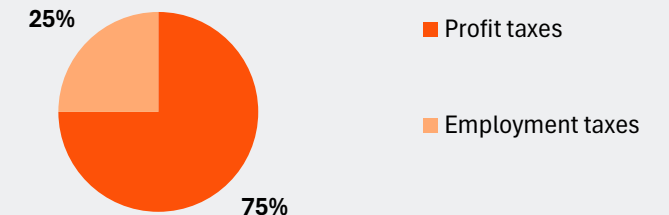
Enel Americas in Chile contributed **0,6%** of **Enel Americas' entire TTC**, amounting to **6 million US dollars**. Of this, **79%** of the **Total Tax Contribution** corresponds to **Taxes Borne**, while the remaining **21%** corresponds to **Taxes Collected**.

In Chile, the tax that generates the highest contribution is the **Profit taxes borne**, which accounts for approximately **47%** of the **total tax contribution** in Chile.

Taxes borne in 2024



Taxes collected in 2024



Indicators and trends of Total Tax Contribution in Chile



Indicators and trends

TTC to turnover

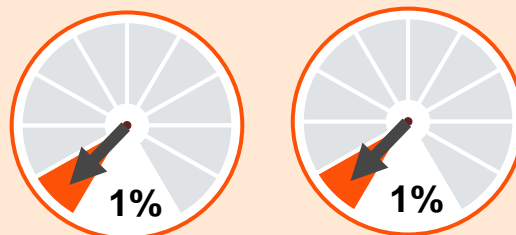
7307%
TTC to turnover

5769%
Borne

1538%
Collected

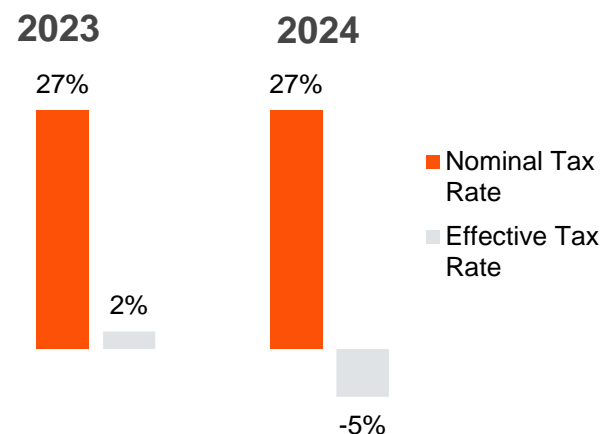
In 2024, the **Total Tax Contribution** made to the **public authorities** represented 7307% of the generated revenues.

TTC ratio trend in 2023-2024



This report shows Enel Americas' **TTCR in Chile**, remaining at 1% between the years 2023 and 2024.

Nominal and effective Tax Rate



Enel Americas' purpose in Chile is to invest and manage their investments in subsidiaries and associated companies. Its main income source are the dividends of such companies, which had already paid taxes in their countries.

The Effective Tax Rate (ETR) of **Enel Americas** in Chile was -5% in **2024**, in relation with the **Nominal Tax Rate** of 27%, which has been determined on an accounting or accrual basis.

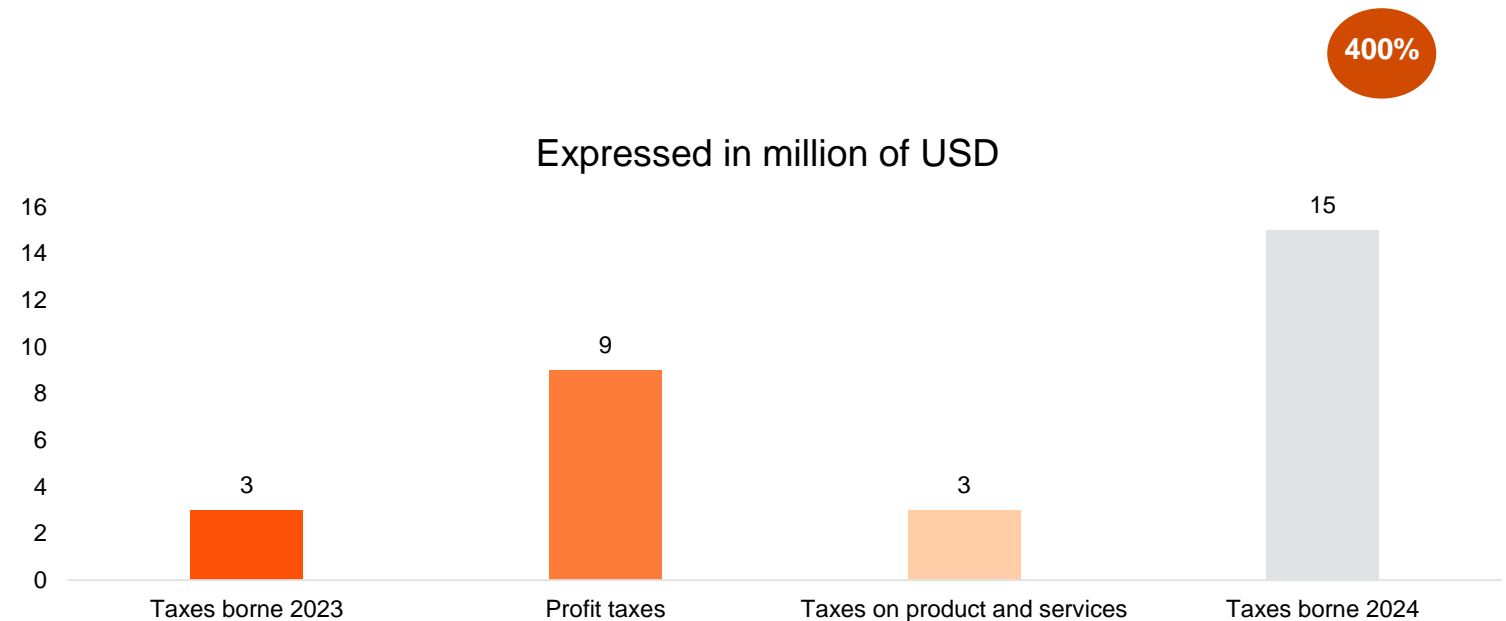
This variation is mainly explained by the effect of the credit for withholding tax on foreign-source income, which is recorded as a current tax benefit. This covers the First Category Tax at a 27% rate.

Taxes borne trend between 2023 and 2024



The taxes borne in 2024 increased by 400% compared to the year 2023, this is mainly related to the increase in the profit taxes.

The previous increase is explained mainly because Enel Perú S.A.C. retained taxes to Enel Americas S.A. as a result of the sale of Enel Generación Perú S.A.A to Niagara Energy S.A.C.

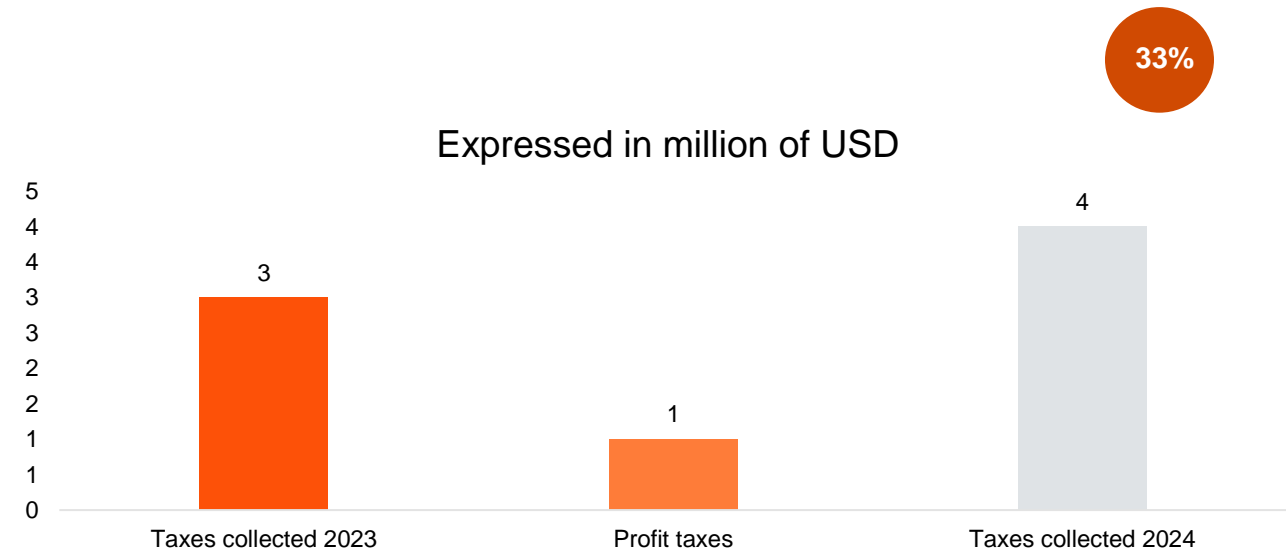


Taxes collected trend between 2023 and 2024



The **Taxes Collected** in **2024** increased by 33% compared to **2023**, which is mainly related to the increase in profit **tax**.

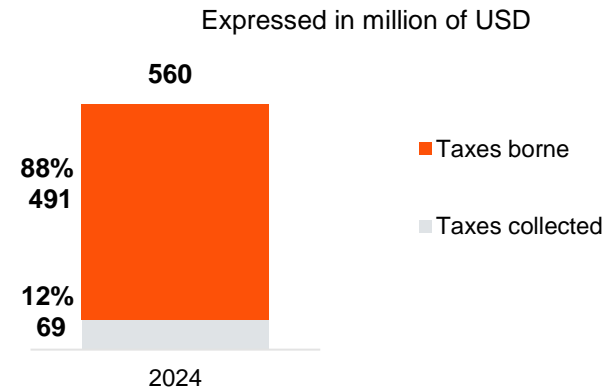
This is explained by the increase in the additional tax on dividends distributed to shareholders in 2024, whereas in 2023, no distribution took place. This is because dividends are distributed based on the consolidated result of the previous year. For 2023, there were profits available for distribution to shareholders, as reflected in the 2023 income statement. In contrast, no profits were distributed in 2022 because the consolidated result for that year did not have profits available for distribution.



Key figures in Colombia



Entities	Quantity	10
Revenue	USD/Mill	3.622
Taxes before profits	USD/Mill	703
Taxes on accrued profits	USD/Mill	251
Taxes of paid profit	USD/Mill	357
Employees	Quantity	2.225
Salarie per employee	USD	40.000
Tax per employee	USD	14.831



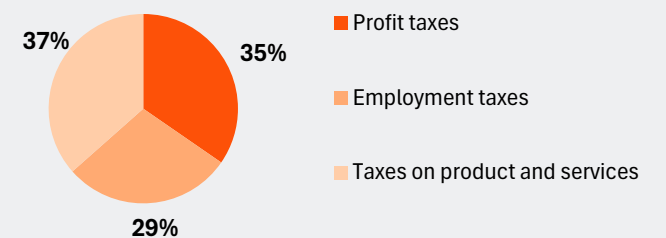
Enel Americas in Colombia contributed 18% of Enel Americas' entire TTC, amounting 560 million US dollars. Of this, **88% of the Total Tax Contribution** corresponds to **Taxes Borne**, while the remaining 12% corresponds to **Taxes Collected**.

In Colombia, the tax that generates the highest contribution is the **profit taxes borne**, which accounts for approximately **64%** of the Total Tax Contribution.

Taxes borne in 2024



Taxes collected in 2024



Indicators and trends of Total Tax Contribution in Colombia



Indicators and trends

TTC to turnover

16%
TTC to turnover

14%
Borne

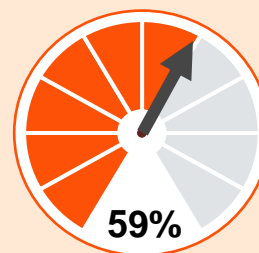
2%
Collected

In 2024, the **Total Tax Contribution** made to the **Public Authorities** represented **16%** of the generated revenues. For every 100 US dollars of generated revenues, 16 US dollars were used to pay taxes.

TTC ratio trend in 2023-2024



2023



2024

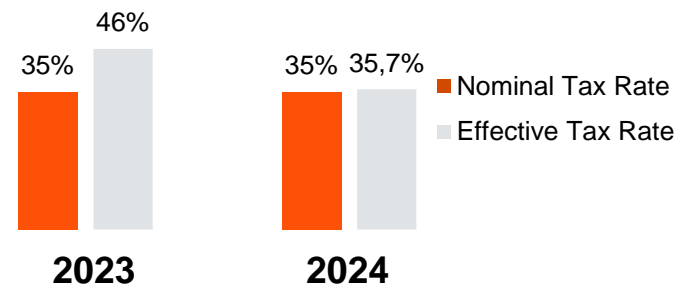
The **Total Tax Contribution** ratio in 2024 decreased by 1% compared to the year 2023. This trend is due to a decrease on the **Taxes Borne** by 29%, and a decrease of the **Profit before tax borne** by 28%.

Indicators and trends of Total Tax Contribution in Colombia



Indicators and trends

Nominal and effective Tax Rate



The Effective Tax Rate (ETR) of **Enel Americas** in Colombia was **35,7%** in **2024**, in relation with **Nominal Tax Rate** of **35%**, which has been determined on an accounting or accrual basis.

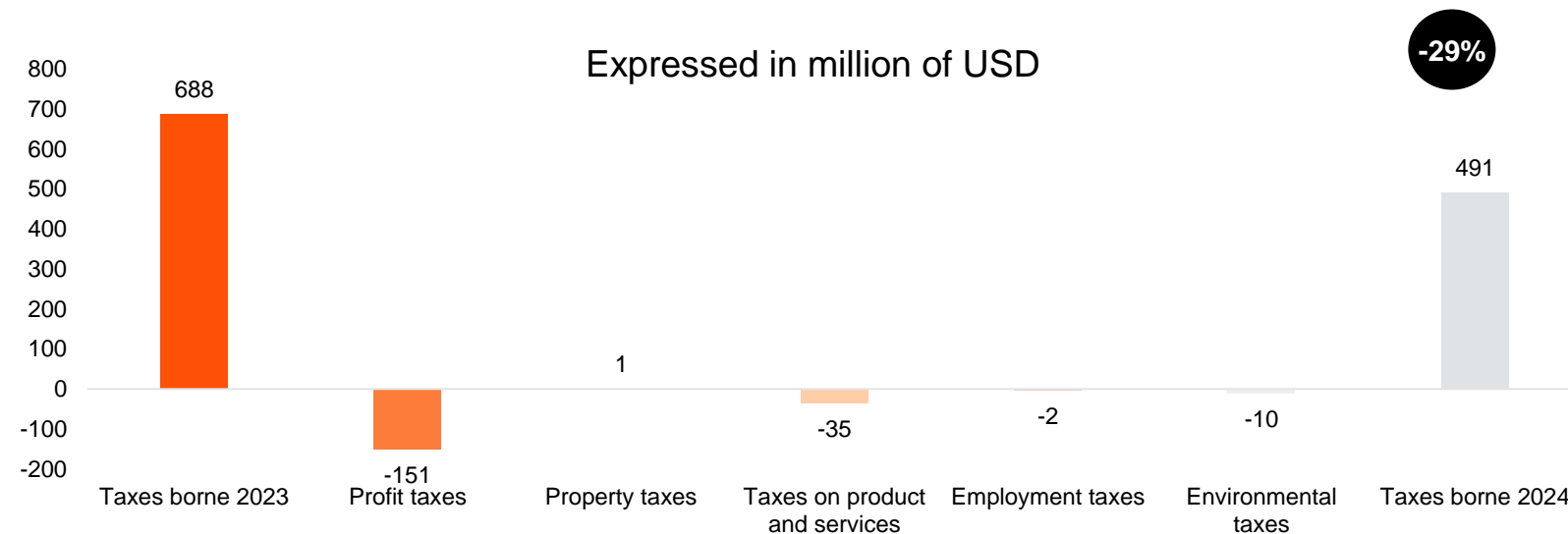
This variation is explained by tax non-deductible expenses, mainly related to the sale of the Windpeshi wind farm, which is a non-conventional energy project in La Guajira that was not carried out.

Taxes borne trend between 2023 and 2024



The **Taxes Borne** in **2024** decreased by 29% compared to **2023**, given a decrease in the profit tax.

This decrease is largely explained by a drop in revenue resulting from the sale of certain companies within the Enel Colombia group to Infrabridge, particularly those identified as ZE. These companies, focused on electric mobility, were established to develop energy charging depots for the Transmilenio public transportation system, specifically in the localities of Usme and Fontibón. The sale of these companies finalized at the beginning of the fiscal year 2023, which led to a reduction in that year's revenue, which significantly lowered the taxable base used to determine the profit tax paid in the fiscal year 2024.

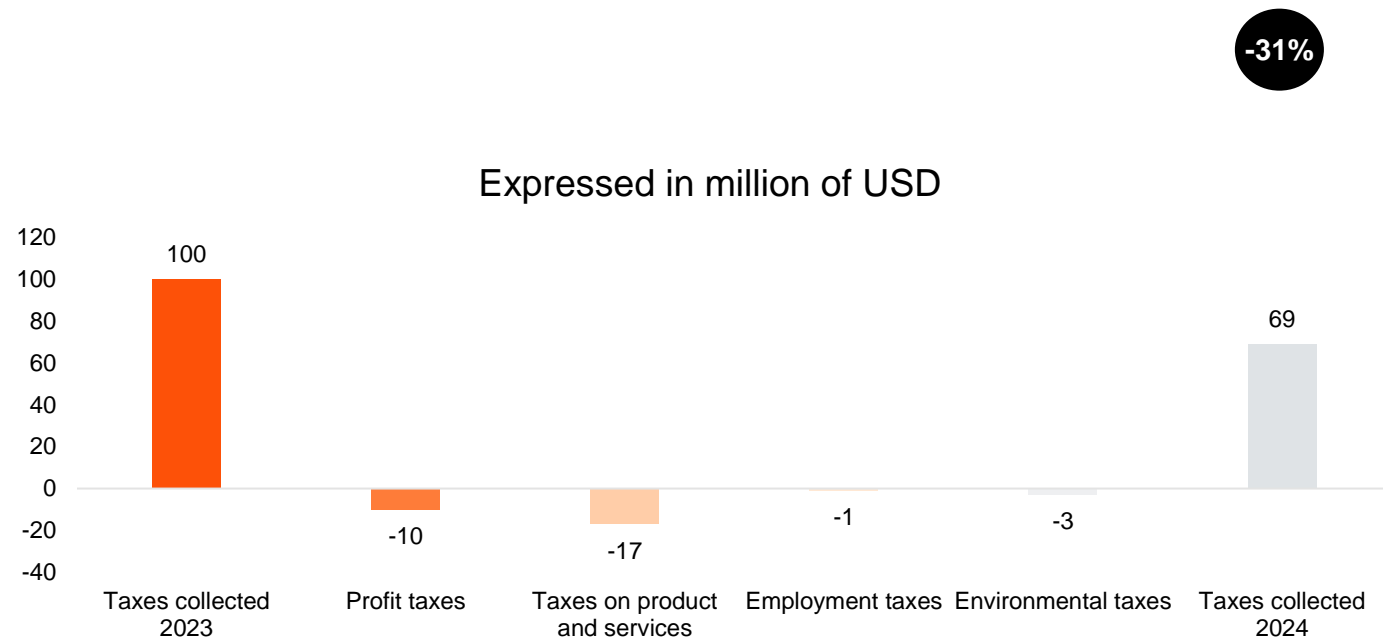


Taxes collected trend between 2023 and 2024



The Taxes Collected in 2024 decreased by **29%** compared to **2023**, mainly related to the decrease in the **Tax on products and services**.

This previous decrease is explained by a decrease in purchases from suppliers whose tax regime is subject to withholding by Enel.

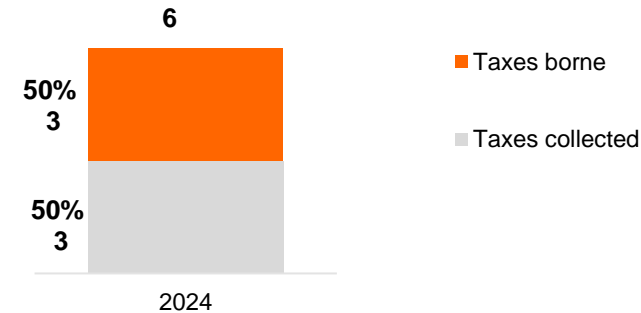


Key figures in Costa Rica



Entities	Quantity 4
Revenue	USD/Mill 32
Taxes before profits	USD/Mill 5
Taxes on accrued profits	USD/Mill 1
Taxes of paid profit	USD/Mill 1
Employees	Quantity 29
Salarie per employee	USD 57.931
Tax per employee	USD 34.483

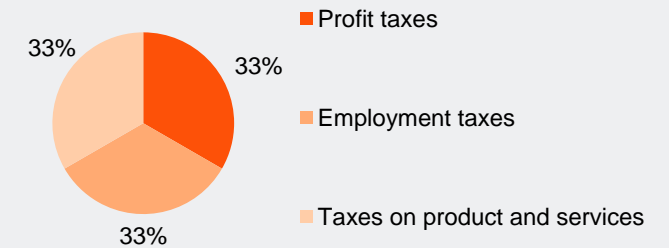
Expressed in million of USD



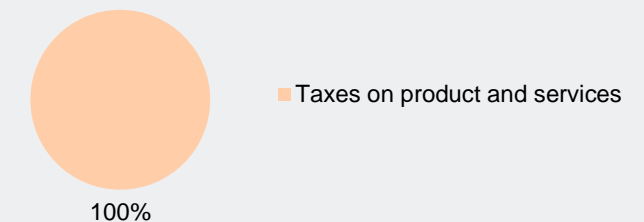
Enel Americas in Costa Rica contributed **0,2% of Enel Americas' entire TTC**, amounting **6 million US dollars**, from which **50% of the Total Tax Contribution** corresponds to **Taxes Borne**, while the remaining 50% corresponds to **Taxes Collected**.

In Costa Rica, the **Tax on products and services collected** accounts for approximately **50% of the Total Tax Contribution**.

Taxes borne in 2024



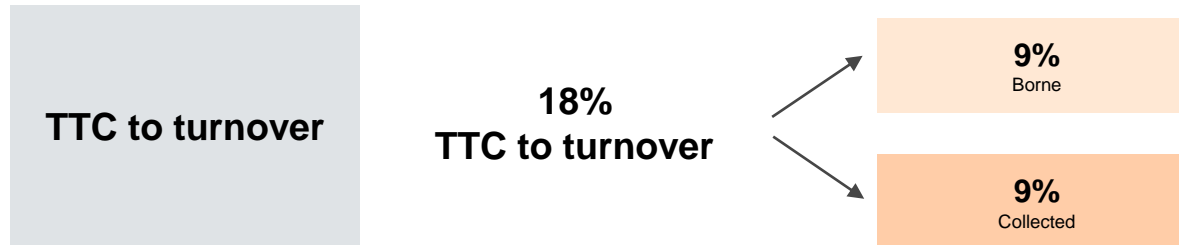
Taxes collected in 2024



Indicators and trends of Total Tax Contribution in Costa Rica

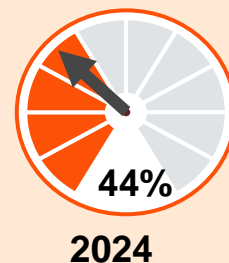


Indicators and trends



In 2024, the **Total Tax Contribution** made to Public Authorities **represented 18% of the generated revenues**. For every 100 US dollars of generated revenues, 18 US dollars were used to pay taxes.

TTC Ratio trend in 2022-2023



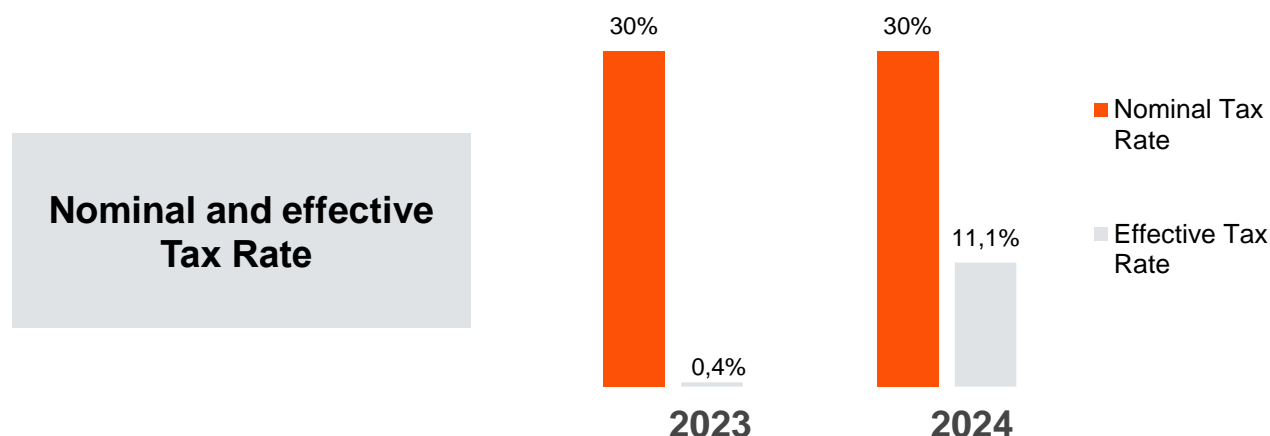
The **Tax Total Contribution** ratio for 2024 increased by 49% compared to 2023. This trend is mainly attributed to the increase in **Profit before Taxes borne** by 109%; however, **taxes borne** decreased by 25%.

It does not reflect in the 2023 graphic as it corresponds to a negative value.

Indicators and trends of Total Tax Contribution in Costa Rica



Indicators and trends



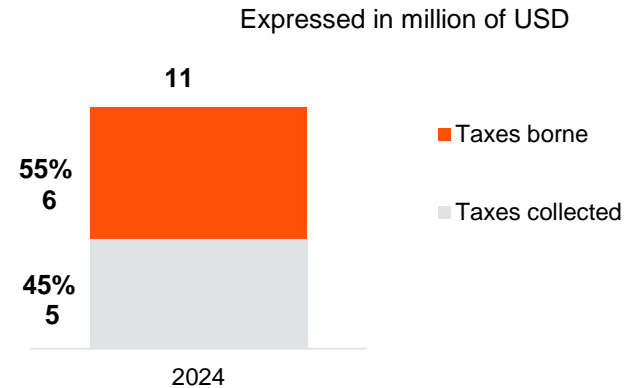
The **Effective Tax Rate (ETR)** of **Enel Americas** in Costa Rica was 11.1% in **2024**, in relation with **The Nominal Tax Rate of 30%**, which has been determined on an accounting or accrual basis.

This is mainly explained by tax losses. In the case of PH Don Pedro S.A. and PH Río Volcán S.A., they have carryforward losses from previous years during which both plants operated without energy sales contracts. This resulted in three years of losses that are now beginning to be utilized. PH Chucas S.A. also has a tax loss and does not calculate deferred tax due to the lack of expectation of generating taxable income.

Key figures in Guatemala



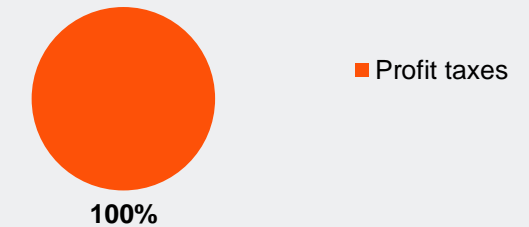
Entities	Quantity 5
Revenue	USD/Mill 129
Profit before taxes	USD/Mill 14
Taxes on accrued profits	USD/Mill 5
Taxes of paid profit	USD/Mill 6
Employees	Quantity 87
Salarie per employee	USD 45.977
Tax per employee	USD 0



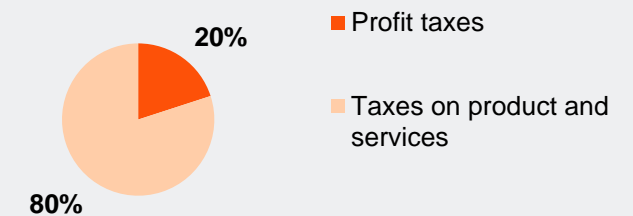
Enel Americas in Guatemala contributed 0,4% of Enel Americas' entire TTC, amounting 11 million US dollars. Of which, 55% of the Total Tax Contribution corresponds to Taxes Borne, while the remaining 45% corresponds to Taxes Collected.

In Guatemala, the **products and services taxes** collected accounts for **36%** of the **Total Tax Contribution**, and the **Profit tax borne** accounts for approximately **55%** of the Total Tax Contribution.

Taxes borne in 2024



Taxes collected in 2024



Indicators and trends of Total Tax Contribution in Guatemala



Indicators and trends

TTC to turnover

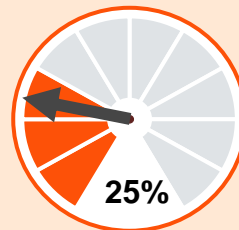
9%
TTC to turnover

5%
Borne

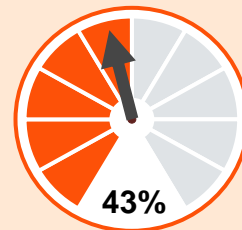
4%
Collected

In 2024, the **Total Tax Contribution** made to **Public Authorities** represented **10%** of the generated revenues. For every 100 US dollars of generated revenues, 10 US dollars were used to pay taxes.

TCC ratio in 2023-2024



2023



2024

The Total Tax Contribution Ratio of Enel Americas in 2024 increased by 18% compared to 2023.

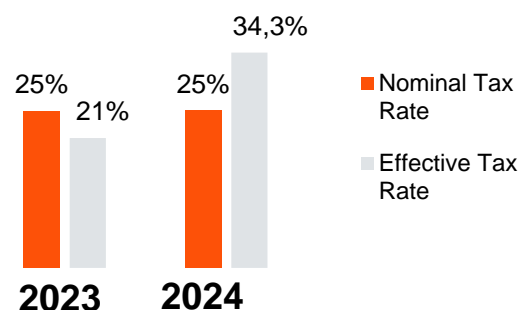
This trend is due to the increase on the tax borne by a 20%, however the profit before tax borne decreased by a 31%.

Indicators and trends of Total Tax Contribution in Guatemala



Indicators and trends

Nominal and effective Tax Rate



The **Effective Tax Rate (ETR)** of **Enel Americas** in Guatemala was **34,3%** in 2024, in relation with **The Nominal Tax Rate** of 25%, which was determined on an accounting or accrual basis.

This variation is mainly explained by the different tax rates in Guatemala, as one of the companies pays a 25% tax on net income, while the rest of the companies are subject to a 7% tax on gross income. Therefore, variations in revenue directly impact the amount of tax paid. It is important to note that in Guatemala, most entities are taxed under the 7% gross income regime; thus, any increase or decrease will affect the tax burden.

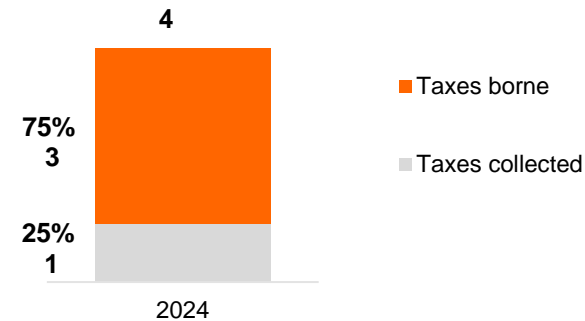
During 2024, there were extraordinary records of operating expenses that affected the effective tax rate. These include: 1. Recognition of impairment of accounts receivable for VAT credit, which affected the loss result, stemming from a tax litigation case in which legal advisors believe the outcome in court will be unfavorable for the company. 2. Uncollectible accounts related to the adjustment of receivables from advances granted to the co-developer of the research and development project in renewable energy known as “Kristal.” This amount was charged to loss, as the decision was made not to continue with the project.

Key figures in Panama



Entities	Quantity 8
Revenue	USD/Mill 222
Profit before taxes	USD/Mill 73
Taxes on accrued profits	USD/Mill 22
Taxes of paid profit	USD/Mill 2
Employees	Quantity 80
Salarie per employee	USD 50.000
Tax per employee	USD 0

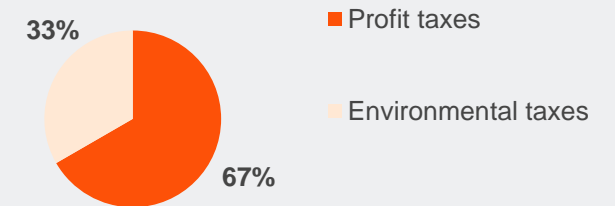
Expressed in million of USD



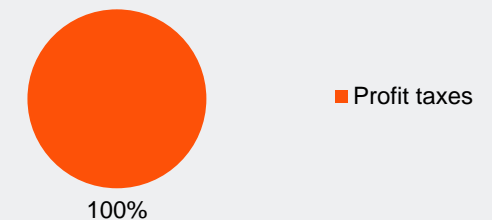
Enel Americas in Panama contributed 0,1% of Enel Americas' TTC, amounting 4 million US dollars. Of which 75% of the Total Tax Contribution corresponds to Taxes Borne, while the remaining 25% corresponds to Taxes Collected.

In Panama, the Profit Tax borne is the tax that generates the highest contribution and it accounts for approximately 50% of the Total Tax Contribution.

Taxes borne in 2024



Taxes collected in 2024



Indicators and trends of Total Tax Contribution in Panama



Indicators and trends

TTC to turnover

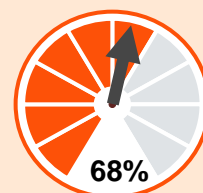
1%
TTC to turnover

1%
Borne

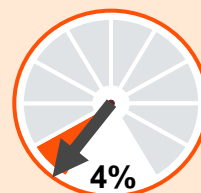
0%
Collected

In 2024, the **Total Tax Contribution** made to **Public Authorities** represented **1%** of the generated revenues. For every 100 US dollars of generated revenues, 1 US dollars were used to pay taxes.

TCC ratio in 2023-2024



2023

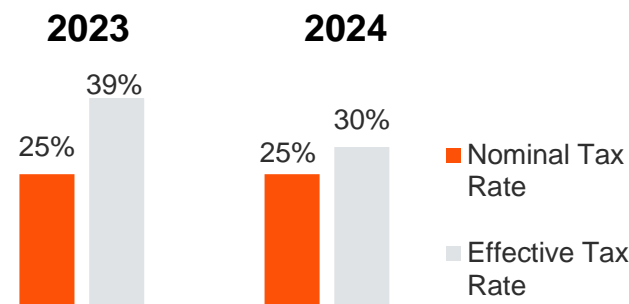


2024

During 2024, the **ratio of the Total Tax Contribution of Enel Americas** in Panama decreased by 64% compared to 2023.

This trend is explained by a decreased in the taxes borne by 89%. However, the profit before tax borne increased by 80%.

Nominal and effective Tax Rate



The **Effective Tax Rate (ETR)** of **Enel Americas** in Panama was **30%** in **2024** in relation with **The Nominal Tax Rate** of 25%, which was determined on an accounting or accrual basis.

This variation is mainly explained by tax non-deductible expenses, which are broken down as follows: foreign exchange differences due to payments made in different currencies in USD; dismantling provisions; bonus payments; and provision for the Rural Electrification rate.



5

Appendix

Appendix I: Exchange rate

Currency	Exchange Rate		
	2023	2024	Source
	USD/Currency	USD/Currency	
ARS – Argentinian Peso	788,25	1.029,00	Central Bank of Argentina
BRL – Brazilian Real	4,84	6,19	Central Bank of Brazil
CLP – Chilean Peso	884,59	992,12	Central Bank of Chile
COP – Colombian Peso	3.822,05	4.409,15	Bank of the Republic of Colombia
CRC – Costa Rican Colon	519,21	506,66	Central Bank of Costa Rica
GTQ – Guatemalan Quetzal	7,83	7,71	Bank of Guatemala
PAB - Panamanian Balboa	1,00	1,00	National Bank of Panama
PEN – Peruvian Sol	3,71	3,74	Central Bank of Reserva del Peru

Appendix II: Enel Americas' TTC summary in 2024

	UM	Argentina	Brazil	Chile	Colombia	Costa Rica	Guatemala	Panama	TOTAL
Total taxes borne		90	630	15	491	3	6	3	1.238
Profit taxes	USD/mill	35	127	9	357	1	6	2	537
Property taxes	USD/mill	9	33	-	3	-	-	-	45
Employment taxes	USD/mill	23	51	-	18	1	0	-	93
Tax on product and services	USD/mill	17	419	6	85	1	-	-	528
Environmental taxes	USD/mill	6	-	-	28	-	-	1	35
Total taxes collected		242	1.495	4	69	3	5	1	1.819
Profit taxes	USD/mill	11	12	3	18	-	1	1	46
Property taxes	USD/mill	-	-	-	-	-	-	-	-
Employment taxes	USD/mill	16	35	1	15	-	0	-	67
Tax on product and services	USD/mill	215	1.448	-	19	3	4	-	1.689
Environmental taxes	USD/mill	-	-	-	17	-	-	-	17
Total Tax Contribution	USD/mill	332	2.125	19	560	6	11	4	3.057
Representation	%	10,9%	69,5%	0,6%	18,3%	0,2%	0,4%	0,1%	

Economic information	UM	Argentina	Brazil	Chile	Colombia	Costa Rica	Guatemala	Panama	TOTAL
Profit before taxes	USD/mill	-188	519	2.017	703	5	14	73	3.143
Profit taxes accroued	USD/mill	42	68	-109	251	1	5	22	279
Profit after taxes	USD/mill	-230	452	2.127	452	4	9	51	2.864
Profit before taxes borne		-133	1.022	2.023	837	7	14	74	3.844
Revenues	USD/mill	3.577	8.918	0	3.622	32	129	222	16.500
Wages and salaries	USD/mill	109	165	2	89	2	4	4	375
Number of employees	N°	3.725	9.377	17	2.225	29	87	80	15.540

TTC indicators	UM	Argentina	Brazil	Chile	Colombia	Costa Rica	Guatemala	Panama	TOTAL
Ratio TTC	%	-68%	62%	1%	59%	44%	43%	4%	0,51
TTC in relation to profit after taxes	%	-177%	409%	1%	80%	123%	80%	6%	1,4
TTC in relation to revenues	%	10%	24%	7307%	16%	18%	9%	1%	0,19
Taxes borne relation to revenues	%	3%	7%	5769%	14%	9%	5%	1%	0,09
Taxes collected in relation to revenues	%	7%	17%	1538%	2%	9%	4%	0%	0,1
Wages and salaries per employee	USD	29.262	17.596	142.941	40.000	57.931	45.977	50.000	30.922
Taxes paid per employee	USD	10.470	9.171	58.824	14.831	34.483	-	-	11.819
Effective tax rate	%	-23%	13%	-5%	36%	11%	34%	30%	31%

Appendix II: Enel Americas' TTC summary in 2023

	UM	Argentina	Brazil	Chile	Colombia	Costa Rica	Guatemala	Panama	Perú	TOTAL
Total taxes borne		26	928	3	688	4	5	28	212	1.894
Profit taxes	USD/mill	8	208	-	508	2	5	26	184	941
Property taxes	USD/mill	1	28	-	2	-	-	-	4	35
Employment taxes	USD/mill	9	64	-	20	1	-	1	3	98
Tax on product and services	USD/mill	6	628	3	120	1	-	-	19	777
Environmental taxes	USD/mill	2	-	-	38	-	-	1	2	43
Total taxes collected		71	1.686	3	100	4	5	3	100	1.972
Profit taxes	USD/mill	3	18	2	28	-	1	3	2	57
Property taxes	USD/mill	-	-	-	-	-	-	-	-	-
Employment taxes	USD/mill	7	49	1	16	-	-	-	11	84
Tax on product and services	USD/mill	61	1.619	-	36	4	4	-	87	1.811
Environmental taxes	USD/mill	-	-	-	20	-	-	-	-	20
Total Tax Contribution	USD/mill	97	2.614	6	788	8	10	31	312	3.866
Representation	%	2,4%	67,6%	0,2%	20,4%	0,2%	0,3%	0,8%	8,1%	

Economic information	UM	Argentina	Brazil	Chile	Colombia	Costa Rica	Guatemala	Panama	Perú	TOTAL
Profit before taxes	USD/mill	159	697	458	976	-78	20	39	491	2.762
Profit taxes accrued	USD/mill	7	215	-9	446	-0	4	15	179	857
Profit after taxes	USD/mill	151	482	467	530	-78	16	24	312	1.905
Profit before taxes Borne		177	1.417	461	1.156	-76	20	41	519	3.715
Revenues	USD/mill	2.743	10.744	1	4.161	28	107	244	2.026	20.054
Wages and salaries	USD/mill	70	219	5	99	2	4	5	73	476
Number of employees	N°	3.646	8.145	20	2.281	32	92	92	1.091	15.399

TTC indicators	UM	Argentina	Brazil	Chile	Colombia	Costa Rica	Guatemala	Panama	Perú	TOTAL
Ratio TTC	%	15%	65%	1%	60%	-5%	25%	68%	41%	0,51
TTC in relation to profit after taxes	%	61%	375%	1%	81%	-10%	50%	79%	64%	1,4
TTC in relation to revenues	%	4%	24%	857%	19%	28%	9%	13%	15%	0,19
Taxes borne relation to revenues	%	1%	9%	429%	17%	14%	5%	11%	10%	0,09
Taxes collected in relation to revenues	%	3%	16%	429%	2%	14%	5%	1%	5%	0,1
Wages and salaries per employee	USD	19.158	26.948	231.604	43.406	62.813	38.261	49.239	67.021	30.922
Taxes paid per employee	USD	4.388	13.874	50.000	15.783	31.250	-	10.870	12.832	11.819
Effective tax rate	%	5%	31%	2%	46%	0%	21%	39%	36%	31%

Appendix IV: List of consolidate entities

N°	Country	Name of the company	Currency
1	ARGENTINA	COMPANIA DE TRASMISION DEL MERCOSUR SA - CTM	ARGENTINIAN PESO
2	ARGENTINA	DISTRILEC in VERSORA SA	ARGENTINIAN PESO
3	ARGENTINA	EGP SOLAR V SAU	ARGENTINIAN PESO
4	ARGENTINA	EGP SOLAR VI SAU	ARGENTINIAN PESO
5	ARGENTINA	GASODUCTO ATACAMA Argentina SA SUCURSAL Argentina	ARGENTINIAN PESO
6	ARGENTINA	EMPRESA DISTRIBUIDORA SUR SA - EDESUR	ARGENTINIAN PESO
7	ARGENTINA	ENEL Argentina SA	ARGENTINIAN PESO
8	ARGENTINA	ENEL GENERACION EL CHOCON S.A.	ARGENTINIAN PESO
9	ARGENTINA	ENEL TRAD in G Argentina S.R.L.	ARGENTINIAN PESO
10	ARGENTINA	ENEL X Argentina S.A.U.	ARGENTINIAN PESO
11	ARGENTINA	HIDRO in VEST SA	ARGENTINIAN PESO
12	ARGENTINA	PARQUE SOLAR CAUCHARI IV SAU	ARGENTINIAN PESO
13	ARGENTINA	TRANSPORTADORA DE ENERGIA SA- TESA	COSTA RICAN COLON
14	COSTA RICA	ENEL COSTA RICA CAM S.A.	COSTA RICAN COLON
15	COSTA RICA	PH RÍO VOLCÁN S.A.	COSTA RICAN COLON
16	COSTA RICA	PH DON PEDRO S.A.	COSTA RICAN COLON
17	COSTA RICA	PH CHUCAS S.A.	COSTA RICAN COLON
18	CHILI	ENEL Americas S.A.	CHILEAN PESO
19	PANAMA	ENEL PANAMA CAM S.R.L.	PANAMANIAN BALBOA
20	PANAMA	ENEL FORTUNA S.A.	PANAMANIAN BALBOA
21	PANAMA	ENEL RENOVABLE S.R.L.	PANAMANIAN BALBOA
22	PANAMA	GENERADORA SOLAR AUSTRAL S A	PANAMANIAN BALBOA
23	PANAMA	GENERADORA SOLAR EL PUERTO S A	PANAMANIAN BALBOA
24	PANAMA	GENERADORA SOLAR OCCIDENTE S A	PANAMANIAN BALBOA
25	PANAMA	JAGUITO SOLAR 10MW. S.A. - SE FUSIONÓ in EL 2024 A ENEL RENOVABLE	PANAMANIAN BALBOA
26	PANAMA	PROGRESO SOLAR 20MW, S.A. - SE FUSIONÓ in EL 2024 A ENEL RENOVABLE	PANAMANIAN BALBOA
27	BRAZIL	ALBA ENERGIA LTDA.	BRAZILIAN REAL
28	BRAZIL	ALVORADA ENERGIA S.A	BRAZILIAN REAL
29	BRAZIL	AMPLA ENERGIA E SERVICOS S.A.	BRAZILIAN REAL
30	BRAZIL	APIACAS ENERGIA S.A	BRAZILIAN REAL
31	BRAZIL	BONDIA ENERGIA LTDA.	BRAZILIAN REAL
32	BRAZIL	CENTRAL GERADORA FOTOVOLTAICA BOM NOME LTDA	BRAZILIAN REAL
33	BRAZIL	CENTRAL GERADORA FOTOVOLTAICA SAO FRANCISCO LTDA	BRAZILIAN REAL
34	BRAZIL	COMPANHIA ENERGETICA DO CEARA - COELCE	BRAZILIAN REAL
35	BRAZIL	ENEL GREEN POWER AROEIRA 01 S.A.	BRAZILIAN REAL
36	BRAZIL	ENEL GREEN POWER AROEIRA 02 S.A.	BRAZILIAN REAL

Appendix IV: List of consolidate entities

Nº	Country	Name of the company	Currency
37	BRAZIL	ENEL GREEN POWER LAGOA DO SOL 01 S.A.	BRAZILIAN REAL
38	BRAZIL	ENEL GREEN POWER LAGOA DO SOL 02 S.A.	BRAZILIAN REAL
39	BRAZIL	ENEL GREEN POWER LAGOA DO SOL 03 S.A.	BRAZILIAN REAL
40	BRAZIL	ENEL GREEN POWER LAGOA DO SOL 04 S.A.	BRAZILIAN REAL
41	BRAZIL	ENEL GREEN POWER MORRO NORTE 03 S.A.	BRAZILIAN REAL
42	BRAZIL	ENEL GREEN POWER NOVA OL in DA 04 S.A.	BRAZILIAN REAL
43	BRAZIL	ENEL GREEN POWER NOVA OL in DA 13 S.A.	BRAZILIAN REAL
44	BRAZIL	ENEL GREEN POWER NOVO LAPA 01 S.A.	BRAZILIAN REAL
45	BRAZIL	ENEL GREEN POWER NOVO LAPA 02 S.A.	BRAZILIAN REAL
46	BRAZIL	ENEL GREEN POWER SAO CIRILO 02 S.A.	BRAZILIAN REAL
47	BRAZIL	ENEL GREEN POWER SAO GONCALO 07 S.A.	BRAZILIAN REAL
48	BRAZIL	ENEL GREEN POWER SAO GONCALO 12 S.A.	BRAZILIAN REAL
49	BRAZIL	ENEL GREEN POWER SAO GONCALO 18 S.A.	BRAZILIAN REAL
50	BRAZIL	ELETROPAULO METROPOLITANA ELETRICIDADE DE SAO PAULO S.A.	BRAZILIAN REAL
51	BRAZIL	ENEL Brazil S.A	BRAZILIAN REAL
52	BRAZIL	ENEL CIEN SA	BRAZILIAN REAL
53	BRAZIL	ENEL GREEN POWER AROEIRA 03 S.A.	BRAZILIAN REAL
54	BRAZIL	ENEL GREEN POWER AROEIRA 04 S.A.	BRAZILIAN REAL
55	BRAZIL	ENEL GREEN POWER AROEIRA 05 S.A.	BRAZILIAN REAL
56	BRAZIL	ENEL GREEN POWER AROEIRA 06 S.A.	BRAZILIAN REAL
57	BRAZIL	ENEL GREEN POWER AROEIRA 07 S.A.	BRAZILIAN REAL
58	BRAZIL	ENEL GREEN POWER AROEIRA 08 S.A.	BRAZILIAN REAL
59	BRAZIL	ENEL GREEN POWER BOA VISTA 01 LTDA.	BRAZILIAN REAL
60	BRAZIL	ENEL GREEN POWER BOA VISTA EOLICA S.A	BRAZILIAN REAL
61	BRAZIL	ENEL GREEN POWER CABECA DE BOI S.A.	BRAZILIAN REAL
62	BRAZIL	ENEL GREEN POWER CACHOEIRA DOURADA SA	BRAZILIAN REAL
63	BRAZIL	ENEL GREEN POWER CERRADO SOLAR S.A	BRAZILIAN REAL
64	BRAZIL	ENEL GREEN POWER CRISTAL EOLICA S.A	BRAZILIAN REAL
65	BRAZIL	ENEL GREEN POWER CUMARU 01 S.A.	BRAZILIAN REAL
66	BRAZIL	ENEL GREEN POWER CUMARU 02 S.A.	BRAZILIAN REAL
67	BRAZIL	ENEL GREEN POWER CUMARU 03 S.A.	BRAZILIAN REAL
68	BRAZIL	ENEL GREEN POWER CUMARU 04 S.A.	BRAZILIAN REAL
69	BRAZIL	ENEL GREEN POWER CUMARU 05 S.A.	BRAZILIAN REAL
70	BRAZIL	ENEL GREEN POWER CUMARU PARTICIPACOES S.A.	BRAZILIAN REAL
71	BRAZIL	ENEL GREEN POWER CUMARU SOLAR 01 S.A.	BRAZILIAN REAL

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Nº	Country	Name of the company	Currency
72	BRAZIL	ENEL GREEN POWER CUMARU SOLAR 02 S.A.	BRAZILIAN REAL
73	BRAZIL	ENEL GREEN POWER DAMASCENA EOLICA S.A.	BRAZILIAN REAL
74	BRAZIL	ENEL GREEN POWER DELF in A A EOLICA S.A.	BRAZILIAN REAL
75	BRAZIL	ENEL GREEN POWER DELF in A B EOLICA S.A.	BRAZILIAN REAL
76	BRAZIL	ENEL GREEN POWER DELF in A C EOLICA S.A.	BRAZILIAN REAL
77	BRAZIL	ENEL GREEN POWER DELF in A D EOLICA S.A.	BRAZILIAN REAL
78	BRAZIL	ENEL GREEN POWER DELF in A E EOLICA S.A.	BRAZILIAN REAL
79	BRAZIL	ENEL GREEN POWER DESENVOLVIMENTO LTDA.	BRAZILIAN REAL
80	BRAZIL	ENEL GREEN POWER DOIS RIACHOS EOLICA S.A.	BRAZILIAN REAL
81	BRAZIL	ENEL GREEN POWER EMILIANA EOLICA S.A	BRAZILIAN REAL
82	BRAZIL	ENEL GREEN POWER ESPERANCA EOLICA S.A.	BRAZILIAN REAL
83	BRAZIL	ENEL GREEN POWER FAZENDA S.A	BRAZILIAN REAL
84	BRAZIL	ENEL GREEN POWER FONTES DOS VENTOS 3 S.A.	BRAZILIAN REAL
85	BRAZIL	ENEL GREEN POWER FONTES II PARTICIPACOES S.A.	BRAZILIAN REAL
86	BRAZIL	ENEL GREEN POWER FONTES SOLAR S.A	BRAZILIAN REAL
87	BRAZIL	ENEL GREEN POWER FONTES DOS VENTOS 2 S.A.	BRAZILIAN REAL
88	BRAZIL	ENEL GREEN POWER HORIZONTE MP SOLAR S.A.	BRAZILIAN REAL
89	BRAZIL	ENEL GREEN POWER ITUVERAVA NORTE SOLAR S.A	BRAZILIAN REAL
90	BRAZIL	ENEL GREEN POWER ITUVERAVA SOLAR S.A.	BRAZILIAN REAL
91	BRAZIL	ENEL GREEN POWER ITUVERAVA SUL SOLAR S.A.	BRAZILIAN REAL
92	BRAZIL	ENEL GREEN POWER JOANA EOLICA S.A	BRAZILIAN REAL
93	BRAZIL	ENEL GREEN POWER LAGOA II PARTICIPACOES S.A.	BRAZILIAN REAL
94	BRAZIL	ENEL GREEN POWER LAGOA III PARTICIPACOES S.A.	BRAZILIAN REAL
95	BRAZIL	ENEL GREEN POWER LAGOA PARTICIPACOES S.A.	BRAZILIAN REAL
96	BRAZIL	ENEL GREEN POWER LAGOA DO SOL 05 S.A	BRAZILIAN REAL
97	BRAZIL	ENEL GREEN POWER LAGOA DO SOL 06 S.A	BRAZILIAN REAL
98	BRAZIL	ENEL GREEN POWER LAGOA DO SOL 07 S.A	BRAZILIAN REAL
99	BRAZIL	ENEL GREEN POWER LAGOA DO SOL 08 S.A	BRAZILIAN REAL
100	BRAZIL	ENEL GREEN POWER LAGOA DO SOL 09 S.A	BRAZILIAN REAL

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N°	Country	Name of the company	Currency
101	BRAZIL	ENEL GREEN POWER LAGOA DO SOL 10 S.A.	BRAZILIAN REAL
102	BRAZIL	ENEL GREEN POWER LAGOA DO SOL 11 S.A.	BRAZILIAN REAL
103	BRAZIL	ENEL GREEN POWER LAGOA DO SOL 12 S.A.	BRAZILIAN REAL
104	BRAZIL	ENEL GREEN POWER LAGOA DO SOL 13 S.A.	BRAZILIAN REAL
105	BRAZIL	ENEL GREEN POWER MANICOBA EOLICA S.A.	BRAZILIAN REAL
106	BRAZIL	ENEL GREEN POWER MODELO I EOLICA S.A.	BRAZILIAN REAL
107	BRAZIL	ENEL GREEN POWER MODELO II EOLICA S.A.	BRAZILIAN REAL
108	BRAZIL	ENEL GREEN POWER MORRO DO CHAPEU I EOLICA S.A.	BRAZILIAN REAL
109	BRAZIL	ENEL GREEN POWER MORRO DO CHAPEU II EOLICA S.A.	BRAZILIAN REAL
110	BRAZIL	ENEL GREEN POWER MORRO NORTE 02 S.A.	BRAZILIAN REAL
111	BRAZIL	ENEL GREEN POWER MORRO NORTE 04 S.A.	BRAZILIAN REAL
112	BRAZIL	ENEL GREEN POWER MORRO DO CHAPEU SOLAR 01 S.A.	BRAZILIAN REAL
113	BRAZIL	ENEL GREEN POWER MOURAO S.A.	BRAZILIAN REAL
114	BRAZIL	ENEL GREEN POWER NOVA OL in DA 01 S.A.	BRAZILIAN REAL
115	BRAZIL	ENEL GREEN POWER NOVA OL in DA 02 S.A.	BRAZILIAN REAL
116	BRAZIL	ENEL GREEN POWER NOVA OL in DA 03 S.A.	BRAZILIAN REAL
117	BRAZIL	ENEL GREEN POWER NOVA OL in DA 05 S.A.	BRAZILIAN REAL
118	BRAZIL	ENEL GREEN POWER NOVA OL in DA 06 S.A.	BRAZILIAN REAL
119	BRAZIL	ENEL GREEN POWER NOVA OL in DA 07 S.A.	BRAZILIAN REAL
120	BRAZIL	ENEL GREEN POWER NOVA OL in DA 08 S.A.	BRAZILIAN REAL
121	BRAZIL	ENEL GREEN POWER NOVA OL in DA 09 S.A.	BRAZILIAN REAL
122	BRAZIL	ENEL GREEN POWER NOVA OL in DA 10 S.A.	BRAZILIAN REAL
123	BRAZIL	ENEL GREEN POWER NOVA OL in DA 11 S.A.	BRAZILIAN REAL
124	BRAZIL	ENEL GREEN POWER NOVA OL in DA 12 S.A.	BRAZILIAN REAL
125	BRAZIL	ENEL GREEN POWER NOVO LAPA 03 S.A.	BRAZILIAN REAL
126	BRAZIL	ENEL GREEN POWER NOVO LAPA 04 S.A.	BRAZILIAN REAL
127	BRAZIL	ENEL GREEN POWER NOVO LAPA 05 S.A.	BRAZILIAN REAL
128	BRAZIL	ENEL GREEN POWER NOVO LAPA 06 S.A.	BRAZILIAN REAL
129	BRAZIL	ENEL GREEN POWER NOVO LAPA 07 S.A.	BRAZILIAN REAL
130	BRAZIL	ENEL GREEN POWER NOVO LAPA 08 S.A.	BRAZILIAN REAL
131	BRAZIL	ENEL GREEN POWER PARANAPANEMA S.A.	BRAZILIAN REAL
132	BRAZIL	ENEL GREEN POWER PAU FERRO EOLICA S.A.	BRAZILIAN REAL
133	BRAZIL	ENEL GREEN POWER PEDRA DO GERONIMO EOLICA S.A.	BRAZILIAN REAL
134	BRAZIL	ENEL GREEN POWER PRIMAVERA EOLICA S.A.	BRAZILIAN REAL

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N°	Country	Name of the company	Currency
135	BRAZIL	ENEL GREEN POWER SALTO APIACAS S.A.	BRAZILIAN REAL
136	BRAZIL	ENEL GREEN POWER SAO ABRAAO EOLICA S.A.	BRAZILIAN REAL
137	BRAZIL	ENEL GREEN POWER SAO CIRILO 03 S.A	BRAZILIAN REAL
138	BRAZIL	ENEL GREEN POWER SAO GONCALO 02 S.A.	BRAZILIAN REAL
139	BRAZIL	ENEL GREEN POWER SAO GONCALO 08 S.A.	BRAZILIAN REAL
140	BRAZIL	ENEL GREEN POWER SAO GONCALO 1 S.A.	BRAZILIAN REAL
141	BRAZIL	ENEL GREEN POWER SAO GONCALO 10 S.A.	BRAZILIAN REAL
142	BRAZIL	ENEL GREEN POWER SAO GONCALO 11 S.A.	BRAZILIAN REAL
143	BRAZIL	ENEL GREEN POWER SAO GONCALO 14	BRAZILIAN REAL
144	BRAZIL	ENEL GREEN POWER SAO GONCALO 15	BRAZILIAN REAL
145	BRAZIL	ENEL GREEN POWER SAO GONCALO 17 S.A	BRAZILIAN REAL
146	BRAZIL	ENEL GREEN POWER SAO GONCALO 19 S.A	BRAZILIAN REAL
147	BRAZIL	ENEL GREEN POWER SAO GONCALO 21 S.A.	BRAZILIAN REAL
148	BRAZIL	ENEL GREEN POWER SAO GONCALO 22 S.A.	BRAZILIAN REAL
149	BRAZIL	ENEL GREEN POWER SAO GONCALO 3 S.A.	BRAZILIAN REAL
150	BRAZIL	ENEL GREEN POWER SAO GONCALO 4 S.A.	BRAZILIAN REAL
151	BRAZIL	ENEL GREEN POWER SAO GONCALO 5 S.A.	BRAZILIAN REAL
152	BRAZIL	ENEL GREEN POWER SAO GONCALO 6 S.A.	BRAZILIAN REAL
153	BRAZIL	ENEL GREEN POWER SAO JUDAS EOLICA S.A	BRAZILIAN REAL
154	BRAZIL	ENEL GREEN POWER SAO MICAEL 01 S.A.	BRAZILIAN REAL
155	BRAZIL	ENEL GREEN POWER SAO MICAEL 02 S.A.	BRAZILIAN REAL
156	BRAZIL	ENEL GREEN POWER SAO MICAEL 03 S.A.	BRAZILIAN REAL
157	BRAZIL	ENEL GREEN POWER SAO MICAEL 04 S.A.	BRAZILIAN REAL
158	BRAZIL	ENEL GREEN POWER SAO MICAEL 05 S.A.	BRAZILIAN REAL
159	BRAZIL	ENEL GREEN POWER TACAICO EOLICA S.A	BRAZILIAN REAL
160	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA 1 S.A.	BRAZILIAN REAL
161	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA 10 S.A.	BRAZILIAN REAL
162	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA 14 S.A	BRAZILIAN REAL
163	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA 15 S.A.	BRAZILIAN REAL
164	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA 17 S.A.	BRAZILIAN REAL
165	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA 19 S.A.	BRAZILIAN REAL
166	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA 2 S.A	BRAZILIAN REAL
167	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA 20 S.A.	BRAZILIAN REAL
168	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA 21 S.A.	BRAZILIAN REAL
169	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA 3 S.A.	BRAZILIAN REAL

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N°	Country	Name of the company	Currency
170	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA 4 S.A.	BRAZILIAN REAL
171	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA 6 S.A.	BRAZILIAN REAL
172	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA 7 S.A.	BRAZILIAN REAL
173	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA 8 S.A.	BRAZILIAN REAL
174	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA 9 S.A.	BRAZILIAN REAL
175	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA ACL 12 S.A.	BRAZILIAN REAL
176	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA ACL 18 S.A.	BRAZILIAN REAL
177	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA ACL 13 S.A.	BRAZILIAN REAL
178	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA ACL 16 S.A.	BRAZILIAN REAL
179	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ESPERANCA 08 S.A.	BRAZILIAN REAL
180	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ESPERANCA 1 S.A.	BRAZILIAN REAL
181	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ESPERANCA 13 S.A.	BRAZILIAN REAL
182	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ESPERANCA 15 S.A.	BRAZILIAN REAL
183	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ESPERANCA 16 S.A.	BRAZILIAN REAL
184	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ESPERANCA 17 S.A.	BRAZILIAN REAL
185	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ESPERANCA 21 S.A.	BRAZILIAN REAL
186	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ESPERANCA 22 S.A.	BRAZILIAN REAL
187	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ESPERANCA 25 S.A.	BRAZILIAN REAL
188	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ESPERANCA 26 S.A.	BRAZILIAN REAL
189	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ESPERANCA PARTICIPACOES S.A.	BRAZILIAN REAL
190	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA 11 S.A.	BRAZILIAN REAL
191	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ANGELA 5 S.A.	BRAZILIAN REAL
192	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ESPERANCA 3 S.A.	BRAZILIAN REAL
193	BRAZIL	ENEL GREEN POWER VENTOS DE SANTA ESPERANCA 7 S.A.	BRAZILIAN REAL
194	BRAZIL	ENEL GREEN POWER VENTOS DE SANTO ORESTES 1 S.A.	BRAZILIAN REAL
195	BRAZIL	ENEL GREEN POWER VENTOS DE SANTO ORESTES 2 S.A.	BRAZILIAN REAL
196	BRAZIL	ENEL GREEN POWER VENTOS DE SAO ROQUE 01 S.A.	BRAZILIAN REAL
197	BRAZIL	ENEL GREEN POWER VENTOS DE SAO ROQUE 02 S.A.	BRAZILIAN REAL
198	BRAZIL	ENEL GREEN POWER VENTOS DE SAO ROQUE 03 S.A.	BRAZILIAN REAL
199	BRAZIL	ENEL GREEN POWER VENTOS DE SAO ROQUE 04 S.A.	BRAZILIAN REAL
200	BRAZIL	ENEL GREEN POWER VENTOS DE SAO ROQUE 05 S.A.	BRAZILIAN REAL

Appendix IV: List of consolidate entities

N°	Country	Name of the company	Currency
201	BRAZIL	ENEL GREEN POWER VENTOS DE SAO ROQUE 06 S.A.	BRAZILIAN REAL
202	BRAZIL	ENEL GREEN POWER VENTOS DE SAO ROQUE 07 S.A.	BRAZILIAN REAL
203	BRAZIL	ENEL GREEN POWER VENTOS DE SAO ROQUE 08 S.A.	BRAZILIAN REAL
204	BRAZIL	ENEL GREEN POWER VENTOS DE SAO ROQUE 11 S.A.	BRAZILIAN REAL
205	BRAZIL	ENEL GREEN POWER VENTOS DE SAO ROQUE 13 S.A.	BRAZILIAN REAL
206	BRAZIL	ENEL GREEN POWER VENTOS DE SAO ROQUE 16 S.A.	BRAZILIAN REAL
207	BRAZIL	ENEL GREEN POWER VENTOS DE SAO ROQUE 17 S.A.	BRAZILIAN REAL
208	BRAZIL	ENEL GREEN POWER VENTOS DE SAO ROQUE 18 S.A.	BRAZILIAN REAL
209	BRAZIL	ENEL GREEN POWER VENTOS DE SAO ROQUE 19 S.A.	BRAZILIAN REAL
210	BRAZIL	ENEL GREEN POWER VENTOS DE SAO ROQUE 22 S.A.	BRAZILIAN REAL
211	BRAZIL	ENEL GREEN POWER VENTOS DE SAO ROQUE 26 S.A.	BRAZILIAN REAL
212	BRAZIL	ENEL GREEN POWER VENTOS DE SAO ROQUE 29 S.A.	BRAZILIAN REAL
213	BRAZIL	ENEL GREEN POWER VOLTA GRANDE S.A.	BRAZILIAN REAL
214	BRAZIL	ENEL GREEN POWER ZEUS II - DELF in A 8 S.A.	BRAZILIAN REAL
215	BRAZIL	ENEL GREEN POWER ZEUS SUL 1 LTDA.	BRAZILIAN REAL
216	BRAZIL	ENEL SOLUCOES ENERGETICAS LTDA	BRAZILIAN REAL
217	BRAZIL	ENEL TRAD in G Brazil S.A.	BRAZILIAN REAL
218	BRAZIL	ENEL X Brazil GERENCIAMENTO DE ENERGIA LTDA	BRAZILIAN REAL
219	BRAZIL	ENEL X Brazil S.A.	BRAZILIAN REAL
220	BRAZIL	ENEL X DEMAND RESPONSE S.A.	BRAZILIAN REAL
221	BRAZIL	ENEL X MOBILIDADE URBANA S.A.	BRAZILIAN REAL
222	BRAZIL	ENEL X WAY Brazil S.A.	BRAZILIAN REAL
223	BRAZIL	ENELPOWER DO Brazil LTDA	BRAZILIAN REAL
224	BRAZIL	FAZENDA AROEIRA EMPREENDIMENTO DE ENERGIA LTDA.	BRAZILIAN REAL
225	BRAZIL	FOTONS DE SANTO ANCHIETA ENERGIAS RENOVAVEIS S.A.	BRAZILIAN REAL
226	BRAZIL	ISAMU IKEDA ENERGIA S.A	BRAZILIAN REAL
227	BRAZIL	JADE ENERGIA LTDA	BRAZILIAN REAL
228	BRAZIL	LUZ DE ITANHAEM S.A.	BRAZILIAN REAL
229	BRAZIL	LUZ DE JABOATAO ENERGIA S.A.	BRAZILIAN REAL
230	BRAZIL	LUZ DE MAR in GA S.A.	BRAZILIAN REAL
231	BRAZIL	LUZ DE ALAGO in HAS S.A.	BRAZILIAN REAL
232	BRAZIL	LUZ DE ANGRA ENERGIA S.A.	BRAZILIAN REAL
233	BRAZIL	LUZ DE CARUARU ENERGIA S.A.	BRAZILIAN REAL
234	BRAZIL	LUZ DE CATAGUASES S.A	BRAZILIAN REAL
235	BRAZIL	LUZ DE CAXIAS DO SUL S.A.	BRAZILIAN REAL

Appendix IV: List of consolidate entities

N°	Country	Name of the company	Currency
236	BRAZIL	LUZ DE MACAPA ENERGIA S.A.	BRAZILIAN REAL
237	BRAZIL	LUZ DE PONTA GROSSA S.A.	BRAZILIAN REAL
238	BRAZIL	PARQUE EOLICO PALMAS DOS VENTOS LTDA	BRAZILIAN REAL
239	BRAZIL	PRIMAVERA ENERGIA S.A	BRAZILIAN REAL
240	BRAZIL	QUATIARA ENERGIA S.A	BRAZILIAN REAL
241	BRAZIL	SOCIBE ENERGIA S.A	BRAZILIAN REAL
242	BRAZIL	US in A EOLICA PEDRA P in TADA A LTDA.	BRAZILIAN REAL
243	BRAZIL	US in A EOLICA PEDRA P in TADA B LTDA.	BRAZILIAN REAL
244	BRAZIL	US in A EOLICA PEDRA P in TADA C LTDA	BRAZILIAN REAL
245	BRAZIL	US in A EOLICA PEDRA P in TADA D LTDA.	BRAZILIAN REAL
246	BRAZIL	US in A EOLICA PEDRA P in TADA E LTDA.	BRAZILIAN REAL
247	BRAZIL	US in A FOTOVOLTAICA AR in OS E 11 LTDA	BRAZILIAN REAL
248	BRAZIL	US in A FOTOVOLTAICA AR in OS E 12 LTDA	BRAZILIAN REAL
249	BRAZIL	US in A FOTOVOLTAICA AR in OS E 14 LTDA	BRAZILIAN REAL
250	BRAZIL	US in A FOTOVOLTAICA AR in OS E 15 LTDA.	BRAZILIAN REAL
251	BRAZIL	US in A FOTOVOLTAICA AR in OS E 17 LTDA	BRAZILIAN REAL
252	BRAZIL	US in A FOTOVOLTAICA AR in OS E 21 LTDA.	BRAZILIAN REAL
253	BRAZIL	US in A FOTOVOLTAICA AR in OS E 23 LTDA.	BRAZILIAN REAL
254	BRAZIL	US in A FOTOVOLTAICA AR in OS E 24 LTDA.	BRAZILIAN REAL
255	BRAZIL	US in A EOLICA PEDRA P in TADA F LTDA.	BRAZILIAN REAL
256	BRAZIL	US in A EOLICA PEDRA P in TADA G LTDA.	BRAZILIAN REAL
257	BRAZIL	US in A FOTOVOLTAICA AR in OS E 13 LTDA.	BRAZILIAN REAL
258	BRAZIL	US in A FOTOVOLTAICA AR in OS E 16 LTDA.	BRAZILIAN REAL
259	BRAZIL	US in A FOTOVOLTAICA AR in OS E 22 LTDA.	BRAZILIAN REAL
260	BRAZIL	VENTOS DE SAO CIRILO ENERGIAS RENOVAVEIS S.A.	BRAZILIAN REAL
261	BRAZIL	VENTOS DE SAO MARIO ENERGIAS RENOVAVEIS S/A	BRAZILIAN REAL
262	BRAZIL	VENTOS DE SANTA ANGELA ENERGIAS RENOVAVEIS S.A	BRAZILIAN REAL
263	BRAZIL	VENTOS DE SANTA ESPERANCA ENERGIAS RENOVAVEIS S.A	BRAZILIAN REAL
264	BRAZIL	VENTOS DE SANTO ORESTES ENERGIAS RENOVAVEIS S.A	BRAZILIAN REAL
265	BRAZIL	VENTOS DE SAO ROQUE ENERGIAS RENOVAVEIS S.A.	BRAZILIAN REAL
266	COLOMBIA	ATLANTICO PHOTOVOLTAIC S.A.S. ESP	COLOMBIAN PESO
267	COLOMBIA	EGP FOTOVOLTAICA LA LOMA S.A.S in LIQUIDACION	COLOMBIAN PESO
268	COLOMBIA	ENEL X WAY COLOMBIA S.A.S.	COLOMBIAN PESO
269	COLOMBIA	ENEL COLOMBIA SA ESP	COLOMBIAN PESO
270	COLOMBIA	ENEL X COLOMBIA SAS ESP	COLOMBIAN PESO

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N°	Country	Name of the company	Currency
271	COLOMBIA	GUAYEPO SOLAR III S.A.S ESP	COLOMBIAN PESO
272	COLOMBIA	GUAYEPO SOLAR SAS	COLOMBIAN PESO
273	COLOMBIA	LATAMSOLAR ENERGIAS RENOVABLES S.A.S.	COLOMBIAN PESO
274	COLOMBIA	LATAMSOLAR FOTOVOLTAICA FUNDACION SAS	COLOMBIAN PESO
275	COLOMBIA	LATAMSOLAR FOTOVOLTAICA SAHAGUN S.A.S.	COLOMBIAN PESO
276	GUATEMALA	ENEL GUATEMALA, S.A.	GUATEMALAN QUETZAL
277	GUATEMALA	GENERADORA MONTECRISTO, S.A.	GUATEMALAN QUETZAL
278	GUATEMALA	GENERADORA DE OCCIDENTE, S.A.	GUATEMALAN QUETZAL
279	GUATEMALA	RENOVABLES DE GUATEMALA, S.A.	GUATEMALAN QUETZAL
280	GUATEMALA	TECNOGUAT, S.A.	GUATEMALAN QUETZAL

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