Independent Practitioners' Limited Assurance Report

Shareholders and Directors of
Enel Américas S.A:

Conclusion

We have performed a limited assurance engagement on whether the ESG Supplementary Information 2025 and Integrated Annual Report 2025, information identified below, of Enel Américas S.A (hereinafter, the "Company") for year ended at December 31, 2025 has been prepared in accordance with the Global Reporting Initiative ("GRI") Sustainability Reporting Standards, the Sustainability Accounting Standards Board (SASB) standards, and Enel Américas S.A.'s own reporting standards.

We have performed a limited assurance engagement on the following information in the Supplementary Information and Integrated Annual Report 2025 of Enel Américas:

Information subject to assurance	The criteria relevant to information subject to assurance
3-1 Process to determine material topics	Global Reporting Initiative Standard (GRI)
3-2 List of material topics	Global Reporting Initiative Standard (GRI)
3-3 Management of material topics	Global Reporting Initiative Standard (GRI)
205-2 Communication and training about anti-corruption policies and procedures	Global Reporting Initiative Standard (GRI)
302-1 Energy consumption within the organization	Global Reporting Initiative Standard (GRI)
303-3 Water withdrawal	Global Reporting Initiative Standard (GRI)
303-4 Water discharge	Global Reporting Initiative Standard (GRI)
303-5 Water consumption	Global Reporting Initiative Standard (GRI)
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Global Reporting Initiative Standard (GRI)
306-3 Waste generated	Global Reporting Initiative Standard (GRI)
306-4 Waste diverted from disposal	Global Reporting Initiative Standard (GRI)
306-5 Waste directed to disposal	Global Reporting Initiative Standard (GRI)
403-1 Occupational health and safety management system	Global Reporting Initiative Standard (GRI)
403-9 Work-related injuries	Global Reporting Initiative Standard (GRI)
404-1 Average hours of training per year per employee	Global Reporting Initiative Standard (GRI)
404-3 Percentage of employees receiving regular performance and career development reviews	Global Reporting Initiative Standard (GRI)
IF-EU-550a.2 System Average Interruption Duration Index	Sustainability Accounting Standards Board (SASB)
IF-EU-550a.2 System Average Interruption Frequency Index	Sustainability Accounting Standards Board (SASB)
SF6 emissions	Own
Customer Satisfaction	Own
Violations of the Code of Ethics	Own
Female participation in the total workforce	Own
Salary gap	Own
Supplier assessment and development	Own

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Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Information subject to assurance of Enel Américas S.A for year ended at December 31, 2025 is not prepared, in all material respects, in accordance with the Global Reporting Initiative ("GRI") Sustainability Reporting Standards, the Sustainability Accounting Standards Board (SASB) standards, and Enel Américas S.A.'s own reporting standards.

Our conclusion on the Information subject to assurance does not extend to any other information that accompanies or contains the ESG Supplementary 2025 and Integrated Annual Report 2025 of Enel Américas S.A

Basis for conclusion

We conducted our engagement in accordance with Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the Chilean Association of Accountants (Colegio de Contadores de Chile A.G.). Our responsibilities under those standards 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 of the Chilean Association of Accountants (Colegio de Contadores de Chile A.G.).

Our firm applies Standard on Quality Management (SQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, issued by the Chilean Association of Accountants (Colegio de Contadores de Chile A.G.). 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 subject to assurance

The management of Enel Américas are responsible for:

- Designing, implementing and maintaining internal control relevant to the preparation of the Information subject to assurance such that they are free from material misstatement, whether due to fraud or error;
- Selecting or developing suitable criteria for preparing the Information subject to assurance and appropriately referring to or describing the criteria used;
- Appropriately calculate the Information Subject to Assurance in accordance with the standards for the preparation of Sustainability Reports established by the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and Enel Américas S.A.'s own standards; and
- Prepare and fairly present the Information Subject to Assurance in accordance with the applicable standards; the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB) standards, and Enel Américas S.A.'s own standards.

Our responsibilities

We are responsible for:

- Planning and performing the engagement to obtain limited assurance about whether the Information subject to assurance 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 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 subject to assurance that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the Information subject to assurance 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:

- Interview key personnel from Enel Américas S.A.'s Sustainability and Corporate Affairs Management team to gain an understanding of the relevant internal controls related to the preparation and presentation process, content determination, and the information systems used to prepare the Information Subject to Assurance.
- Compare the data included in the Information Subject to Assurance with the supporting documentation provided by Management. However, our procedures did not include testing the data underlying the estimates, nor did we independently develop our own estimates against which to evaluate those of Enel Américas S.A.
- Perform substantive or analytical procedures on the data included in the Information Subject to Assurance based on the supporting documentation provided by Management.
- Compare the data associated with the Information subject to assurance covered by this Limited Assurance Engagement with those presented in Enel Américas S.A.'s 2025 ESG Supplementary Information and Integrated Annual Report 2025.

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 Belderraín P. KPMG Ltda.

Santiago, August 7, 2026