

Total Tax Contribution ENEL AMÉRICAS 2025

April 2026



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We expect to continue promoting values such as transparency, honesty, collaboration and integrity, encouraging more regional stakeholder to adopt best practices

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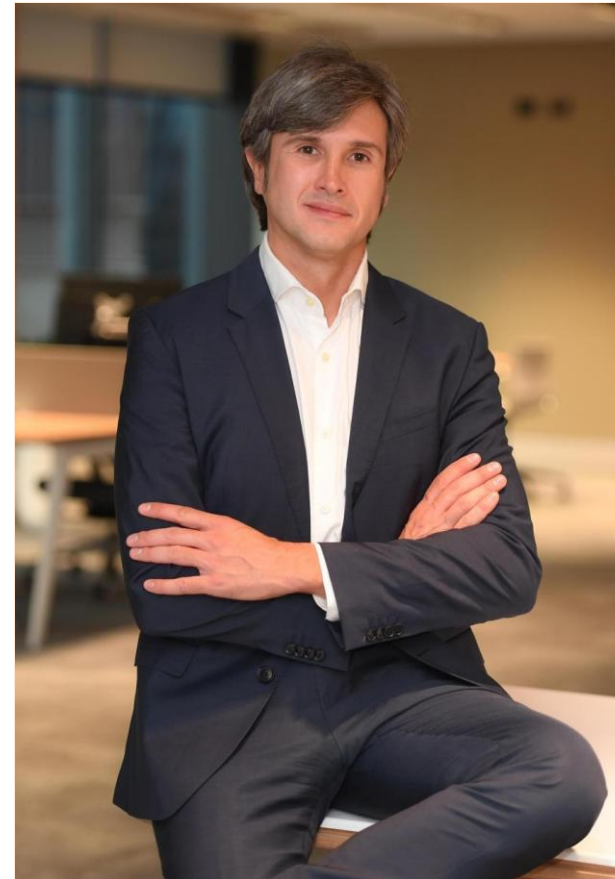
Enel Américas is one of the largest private electricity companies in Latin America, with operations in Argentina, Brazil, Colombia, Peru, Costa Rica, Panama, and Guatemala.

Sustainability lies at the core of the Company’s strategy and represents a fundamental pillar for organic growth and for the creation of economic, social, and environmental value for all stakeholders.

In line with this approach, and as a result of collaborative work with the Chilean Internal Revenue Service, we signed a Cooperation Agreement within the framework of Law No. 21,713 enacted in 2024. This agreement marks the beginning of a new form of engagement with the tax authority, based on a more agile, transparent, and collaborative relationship aligned with international best practices. Through this agreement, greater legal certainty in tax matters is provided to our businesses, representing a milestone of significant relevance for the Company.

In addition, in 2025 we were recognized for our commitment to responsible and transparent management. Enel Américas ranked first in the Tax Sustainability Index prepared by the Pontificia Universidad Católica de Valparaíso, which analyzed publicly available information from 26 business groups representing a total of 512 companies.

Cooperation for tax compliance has become a highly relevant mechanism in the analyses conducted by OECD member countries, as it has proven effective in identifying and addressing taxpayers’ tax gaps, risks, and contingencies. In this context, we reaffirm our commitment to continue promoting transparency and the timely fulfillment of tax obligations, which are fundamental elements for the sustainable development of the countries in which we operate.



Rafael De la Haza
CFO, Enel Américas



1

Tax Principles, Governance, and Strategy of Enel Américas

Tax Transparency Approach*

Enel Américas is an industrial group whose main activity is the generation, distribution, and commercialization of energy. The selection of the countries in which the Group operates is based on commercial assessments.

Through Law No. 21,713 enacted in October 2024, Chile became the first country in Latin America to introduce the concept of tax sustainability into its legislation. This new law amended the Tax Code to incorporate the legal definition of tax sustainability as the set of measures adopted by taxpayers to promote cooperation and transparency in the fulfillment of their tax obligations.

This legislation provides for the execution of Tax Cooperation Agreements between taxpayers and the Chilean Internal Revenue Service, enabling taxpayers to be certified as companies whose operations and tax strategies comply with tax sustainability principles.

In August 2025, with the objective of entering into a Cooperative Tax Compliance Agreement and obtaining tax sustainability certification, the Enel Group in Chile submitted a formal application to the Tax Authority.

As a result, on January 6, 2026, the Chilean Internal Revenue Service and the Enel Group in Chile entered into a Tax Cooperation Agreement. Since the introduction of this regulation, we are the first multinational group in Chile to have entered into an agreement of this magnitude with the Tax Authority.

This represents a significant achievement for our Group, stemming from the trust built over the years through ongoing collaborative work with the Chilean Internal Revenue Service.

Moreover, we have been recognized and awarded by the Pontificia Universidad Católica de Valparaíso, having ranked first in both 2024 and 2025 among leading IPSA companies, as the business group with the highest tax sustainability standards in Chile.



* The tax transparency approach contained in this document was provided by Enel Group

Tax Transparency Approach*

Enel Américas is an industrial group whose main activity is the generation, distribution, and commercialization of energy. The selection of the countries in which the Group operates is based on commercial assessments.

Tax Strategy

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

Tax Strategy Objectives

The Board of Directors of Enel defines the tax strategy of the entire Group, with the objective of ensuring uniform tax management across all the entities involved. The strategy is based on the following approach:

- Proper and timely determination and settlement of taxes due in accordance with the law, and compliance with the corresponding tax obligations;
- Proper management of tax risk, understood as the risk arising from breaches of tax regulations or the abuse of the principles and purposes of the tax system.



Tax Transparency Approach*

Tax Strategy Principles

The tax strategy principles are the guidelines adopted by the Group's companies, which underpin their business operations through the management of tax matters. These principles also require the adoption of appropriate processes to ensure their effectiveness and proper implementation.

Values



In line with its sustainability strategy, the Group manages its tax activities based on the values of honesty and integrity, acknowledging that taxes paid represent a key contribution to the economic and social development of the countries in which it operates.

Legality



The Group encourages conduct aimed at complying with tax regulations and interpreting them in such a way that they are respected both in form and in substance.

Tone at the top



The Board of Directors has the role and responsibility of guiding and promoting a corporate culture based on the values of honesty and integrity, as well as on the principle of legality.

Transparency



The Group maintains a collaborative and transparent relationship with the tax authority, ensuring that the authority has a full understanding of the facts underlying the application of tax regulations.

Shareholder value



The Group considers taxes as a cost of business activity and, as such, they must be managed in compliance with the principle of legality, with the aim of safeguarding corporate assets and pursuing the primary objective of value creation for shareholders in the medium and long term.

Tax Transparency Approach*

Governance

The Enel Group ensures that the tax strategy is acknowledged and applied throughout the Company through its governance bodies. Its interpretation is the responsibility of the Parent Company, through the Tax Unit, which is also responsible for managing its periodic updates.

Compliance

The Group's entities are required to comply with the principle of legality through the prompt application of the tax laws of the countries in which the Group operates, ensuring that the terms, spirit, and purpose of the applicable tax rules or tax system are respected. Furthermore, the Enel Group does not engage in domestic or cross-border arrangements or transactions that result in purely artificial constructions which do not reflect economic reality and from which undue tax advantages could reasonably be expected, where such arrangements conflict with the purpose or spirit of the relevant tax provisions or system and give rise to double deductions, non-inclusion, or double non-taxation, including as a result of any divergence between the tax systems of different jurisdictions.



Tax Transparency Approach *

Intercompany transactions

All transactions between related parties are conducted in accordance with the transfer pricing policy adopted by the Enel Group, which is consistent with the “arm’s length principle”, an international standard established by the OECD “Model Tax Convention” and referred to in the OECD “Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations” (hereinafter, the “OECD Guidelines”). Intercompany transactions are structured at market prices and conditions, ensuring value creation in the locations where the Group conducts its business.

In this context, the Group has implemented internal policies that support the methods established under the OECD Guidelines, which provide for the application of the “Comparable Uncontrolled Price (CUP)” method (that compares the prices of goods and/or services transferred in transactions between related companies with the prices applied in comparable transactions between independent third parties).



Tax Transparency Approach*

Low-tax jurisdictions

The Enel 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 or strategic reasons and are intended to develop activities falling within the Group's corporate purposes.

If, in exceptional circumstances (for example, in the case of acquisitions from third parties within a group of companies), it is determined that structures have been created solely to reduce the tax burden or are located in jurisdictions considered to be tax havens, the Group – in the absence of viable economic or strategic reasons other than mere tax savings – commits to eliminating such structures as soon as possible.

Tax incentives

Tax incentives are a key mechanism of development-oriented economic policy, which countries use to stimulate growth and attract investment in support of national policies. The use of tax incentives generally results in a reduction of long-term tax liabilities. Some of the countries in which the Enel Group operates offer various tax incentives. The Enel Group only makes use of tax incentives that are broadly applicable to all operators, fully complying with all specific regulations, when such incentives are aligned with its industrial and operational objectives and are consistent with the economic substance of its investments.



Management, Control and Administration of Tax Risks

Governance body

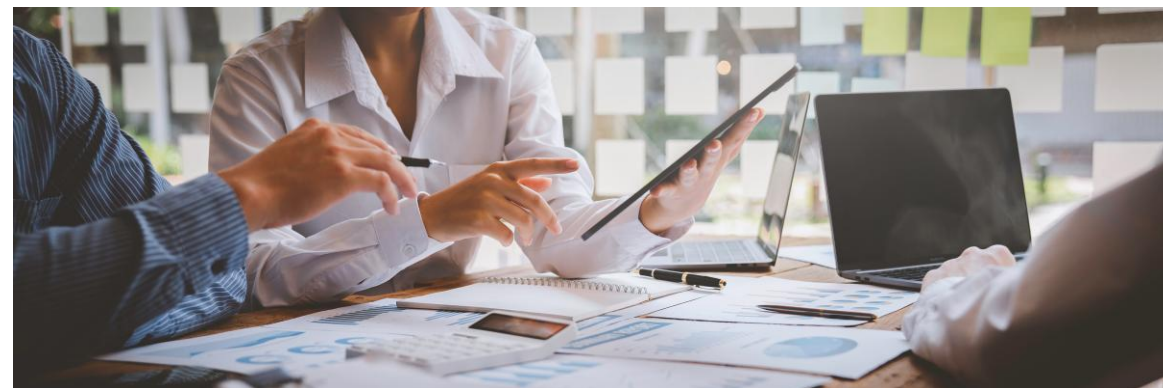
Within Enel's organizational model, the Holding Company's Tax Affairs Unit is responsible, among other tasks, for developing the Group's tax strategy by identifying, analyzing, and managing the various optimization initiatives, monitoring key tax matters, and providing support to the different Business Lines. In parallel with the Holding Function, the Tax Affairs Units in the different countries, acting in accordance with the values and principles of the tax strategy defined by the Holding Company, are responsible for managing tax compliance, tax planning, and tax monitoring at the local level.

Organization

The Enel Group has adopted a set of rules, procedures, and standards that form part of the Group's broader organizational and control system and are considered key reference points that all parties, depending on their relationship with the Group, are required to follow.¹ The various policies and procedures applicable at both Group and country level govern activities, as well as management processes and the responsibilities of the Tax Affairs Unit, including in relation to 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 with regard to taxation, in addition to the tax strategy, there are specific organizational documents (at both global and local levels) relating 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 perform their role as a decision-making and analytical center within governance and business processes, in addition to their role in overseeing performance. To this end, specific and ongoing tax training initiatives are implemented at both local and global levels, together with periodic meetings among all the Group's Tax Heads 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.

Management, Control and Administration of Tax Risks

Tax risk

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 establishes methodological guidelines and standards to assess, control, and manage, in a consistent manner, the tax risks relevant to the Group's companies, in accordance with the principles and guidelines set out in the tax strategy and the Tax Risk Policy. This is done with the awareness that Group companies operating in different jurisdictions must implement the TCF in compliance with the specific corporate context and the national regulations of each respective country.

In this regard, the Group has adopted a Tax Risk Policy whose main objective is to provide clear and consistent guidance to the tax units in the local implementation of the TCF.

In line with the principles and guidelines defined in the tax strategy, the Enel Group aims to proactively manage tax risk and believes that the adoption of a TCF can ensure the timely identification, proper measurement, and effective control of tax risk.

The purpose of the TCF is to identify sources of tax risk in order to support the correct interpretation of tax regulations, while mapping the related processes and activities to establish a network of risk detectors that are linked to the resulting control measures. In particular, since the set of risk detectors and control measures identifies sources of risk, the TCF enables a broad range of control activities. Therefore, any materialization of tax risk can be intercepted and managed by each respective Tax Affairs Unit.



Management, Control and Administration of Tax Risks

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 Reporting 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 may be reported through the Company's internal channels also include those related to tax matters. The Group's Code of Ethics constitutes the framework of "ethical management" within which Enel operates and is fully aligned with the tax strategy. Appropriate provisions regarding breaches of the Code of Ethics are in place to ensure its effective implementation, and these requirements must also be considered in order to cover the provisions of the tax strategy.



Transparent engagement with stakeholders

The Enel Group ensures transparency and integrity in its relationships with public administrations, including in the context of audits conducted both on Group companies and on third parties. To strengthen this transparency with public authorities, the Enel Group promotes participation in Cooperative Compliance programs by companies that meet the requirements set out in their respective national regulations, with the aim of reinforcing such relationships. The Group also fulfills its obligation to provide transfer pricing documentation in accordance with the OECD Guidelines, adopting the three-tiered approach, which comprises the Master File, the Local File, and the Country-by-Country Report. In addition, in order to prevent double taxation, the Group promotes Mutual Agreement Procedures (MAPs) for the resolution of international tax disputes, which involve the direct participation of the public administrations of the contracting countries.

Finally, Enel acts consistently under a transparent and collaborative approach with institutions and associations to support the development of effective tax systems in the countries in which it operates.

In 2019, Enel joined the European Business Tax Forum (EBTF), an association whose objective is to facilitate public debate on taxation by providing a balanced and comprehensive perspective on the taxes paid by companies. This objective is pursued, in particular, through the provision of tax information and data to the various stakeholders.

The Forum has published two studies related to the EU / EFTA Total Tax Contribution for the years 2018 and 2019, which are available on the association's website (ebtforum.org). These studies present aggregated data on the different types of taxes paid by the largest European multinational enterprises, based on turnover and/or market capitalization, and, for the year 2019, include a dedicated section on the Country-by-Country Report.



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 conceptual framework)** is based on the **Country-by-Country Report**. The **TTC conceptual framework** is universal and aims to provide a concise and immediate overview of the taxes paid by Enel Américas in the jurisdictions in which it operates. It is structured in a simple, non-technical manner and is therefore relatively easy to understand for readers with limited knowledge of tax complexities. It includes **indicators and benchmarks** that explain Enel Américas' global and significant tax contributions.

The **Total Tax Contribution** Report adopts the **cash basis** as the general principle for the presentation of tax data, as it is considered the most appropriate approach to reflect the actual tax contribution.

Tax information, as defined and detailed below, is determined based on the different taxes paid* by all entities within the scope of each tax jurisdiction during the reporting year, regardless of the fiscal year to which such taxes relate.

In line with the approach adopted by the OECD, the TTC conceptual framework is built around two essential criteria:

- The definition of tax; and
- the classification of different taxes into categories, distinguishing between taxes that represent a cost for the company (taxes borne) and those that are paid by the company through refund, withholding, or substitute mechanisms, among others (taxes collected), which in any case arise from the company's own economic activities.

The key points to be considered with respect to the methodology adopted are the following:

1. The definition of tax and the distinction between taxes that represent a cost for Enel Américas and taxes collected by Enel Américas.

Taxes paid to public administrations which, due to their characteristics, are in substance taxes, are treated as taxes even if, for historical or temporary reasons, they are not formally classified as such.



Taxes Borne: these are taxes that represent a direct cost to Enel Américas. They are taxes that Enel Américas has paid to the tax authorities in the various countries, such as corporate income taxes, social security contributions, property taxes, etc.



Taxes Collected: these are taxes collected as a result of Enel Américas' economic activity, without representing a cost to Enel Américas. In this case, Enel Américas collects taxes on behalf of governments (for example, employment-related taxes). However, these taxes should be included in Enel Américas' Total Tax Contribution, as they arise from Enel Américas' activities.

*The information on taxes paid includes advance payments, taxes related to prior years, including those paid after tax assessments, net of refunds received. Interest and penalties are not included.

Background and Purpose of this Report

The sum of **Taxes Borne** and **Taxes Collected** provides the **Total Tax Contribution (TTC)** with a measure of Enel Américas' effective tax contribution in the jurisdictions where it operates.

Certain taxes may be considered both as Taxes Borne and as Taxes Collected, either due to their nature (for example, non-recoverable Value Added Tax (VAT) is considered a Tax Borne, while net VAT representing taxes on the products and services offered by Enel is considered a Tax Collected) or due to their incidence (for example, stamp tax paid by the company is considered a Tax Borne, whereas stamp tax withheld from the company's customers is considered a Tax Collected).

In this regard, the TTC methodology is consistent with the OECD approach, which highlights the importance, within the tax system, of the role played by corporate groups both as taxpayers bearing taxes that constitute a cost (also referred to as "Legal Tax Liability") and as tax collectors on behalf of third parties (also referred to as "Legal Remittance Responsibility").

2. The TTC framework classifies taxes into five categories for clarification purposes.

The **Total Tax Contribution** has been used by companies across different jurisdictions. Given that taxes are referred to by different names in different countries, PwC TLS has identified five basic groups of taxes, under which both Taxes Borne and Taxes Collected can be categorized (**the "five P's"**):

Profit taxes: This includes taxes on corporate profits, which may be borne (such as corporate income tax; business taxes; withholding taxes on profits) or collected, where they are applied to third parties, whether legal entities or individuals (for example, withholding taxes on interest, royalties, subcontractors, and suppliers).

Property taxes: Taxes on the ownership, use, or transfer of tangible or intangible property. This category includes both Taxes Borne (for example, taxes on the holding and use of property; capital increase tax; taxes on asset transfers; capital transactions; registration duties; stamp taxes on the transfer of real estate and on the transfer of shares; financial transaction taxes applied to foreign loan or financing operations, etc.) and Taxes Collected (for example, commercial rental duties collected by the landlord and remitted to the government).

People taxes: This category generally includes employment related taxes, including payroll taxes, income taxes, and social security contributions. Taxes applied to the employer are considered Taxes Borne (for example, social security contributions, health insurance, pension contributions, disability contributions), while taxes applied to employees are considered Taxes Collected (for example, income taxes or social security contributions levied on employees, which are typically withheld by the employer).

Background and Purpose of this Report

Products taxes: Indirect taxes on the production, sale, or use of goods and services, including taxes and duties on trade and international transactions. This category includes taxes that may be paid by the business in relation to its own consumption of goods and services, even where such taxes are paid to the supplier of those goods and services rather than directly to the government. This category includes both Taxes Borne (for example, consumption taxes; revenue taxes; excise taxes; customs duties; import taxes; insurance premium taxes; motor vehicle property taxes; non-recoverable Value Added Tax (VAT)) and Taxes Collected (for example, net VAT paid).

Planet taxes: This category includes taxes and duties on energy products (including vehicle fuels), motor vehicles, and transport services; as well as taxes on the supply, use, or consumption of products considered harmful to the environment, and on the management of waste, noise, water, land, soil, forests, biodiversity, wildlife, and fish populations for which the company is responsible.

Examples of Planet Taxes Borne include the electricity production value tax, nuclear fuel production tax, and carbon taxes. Examples of Planet Taxes Collected include the electricity tax and hydrocarbon taxes.

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

Value Added Tax (VAT) (and equivalent taxes) is classified as a Tax on products and services collected, the amount of which reflects the net payments made by Enel to the tax authorities during the relevant period.

Due to the way Value Added Tax (VAT) operates, the amount disclosed in this report represents the difference between VAT payable and deductible VAT. The portion of VAT paid to suppliers that is not deductible under the applicable VAT legislation is considered a Tax Borne on products and services, as it represents a cost for Enel Américas.

4. Key assumptions made in the preparation of this report.

Scope: This report takes into account 100% of the tax contribution made by companies whose financial statements are consolidated with the Parent Company using the full consolidation method, provided that the necessary information could be obtained.

In particular, this report considers the tax contribution made by 279 entities in the commercial year 2025.

Currency: As local data from Enel Américas' offices have been collected in local currency, the report refers to currency conversion rates obtained from the main banking institutions in the countries involved for the purpose of presenting the report in U.S. dollars (USD).

Source of economic and financial data: The data presented in the report are expressed under GAAP (Generally Accepted Accounting Principles) used for Country-by-Country reporting purposes, or under IFRS as adopted by Enel Américas, and are presented at the stand-alone entity level.

Rounding: Due to rounding, the figures presented throughout this report may not add up exactly to the totals shown.

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.

Wages and salaries: 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: The 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 ratio is calculated as the percentage of Taxes Borne relative to profit before such taxes, based on Enel’s activities in the countries included within the scope of this report.

b) TTC as a percentage of revenue: TTC as a percentage of revenue is an indicator that reflects the magnitude of Enel Américas’ contribution relative to the size of its business.

This indicator is calculated as the Total Tax Contribution divided by revenue.

c) Taxes on wages and salaries paid per employee: Taxes paid on annual wages and salaries per employee is an indicator that links the level of employment with the associated tax burden.

This indicator is calculated by dividing the total employment related taxes (both borne and collected) by the number of employees during the year.



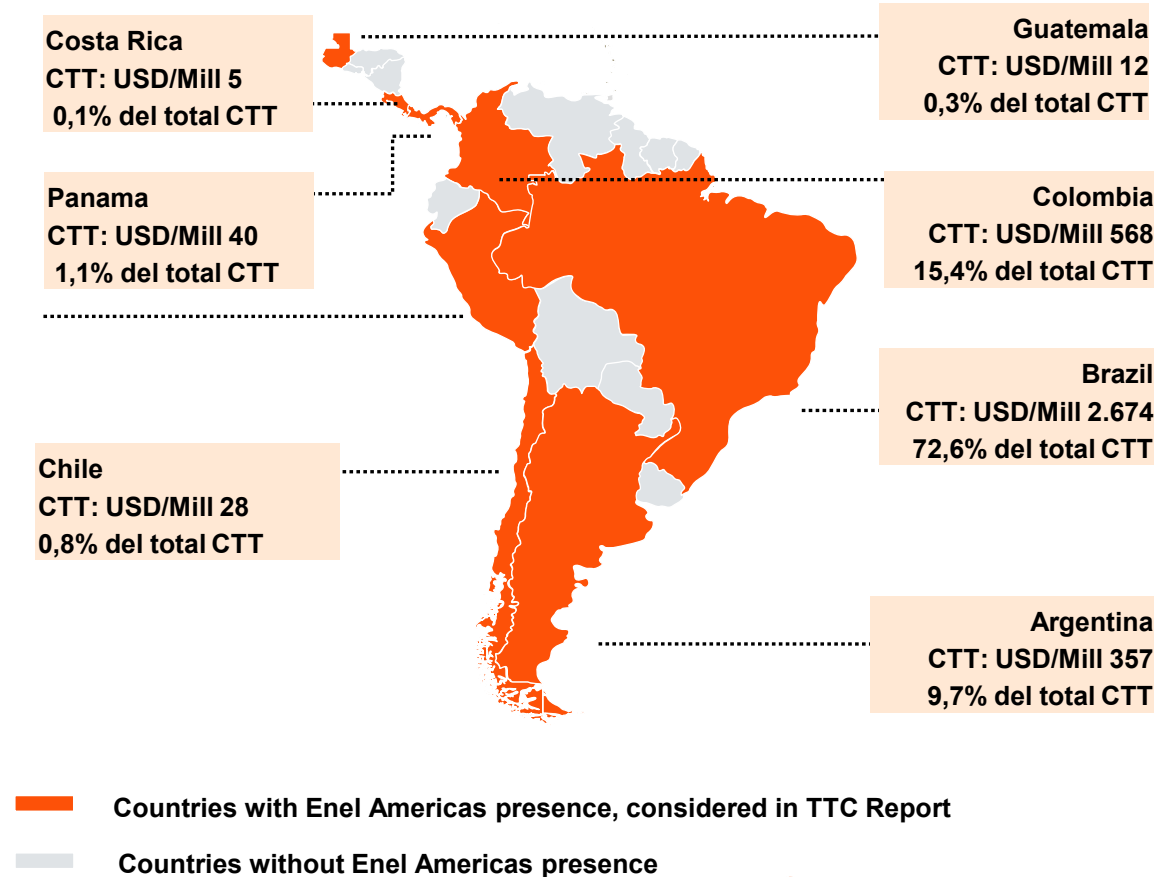
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Executive Summary

Enel Américas – Key figures 2025

Entities	Quantity	279
Revenue	USD/Mill	18.777
Profit before taxes	USD/Mill	2.475
Tax over accrued profits	USD/Mill	564
Taxes of paid profit	USD/Mill	534
Taxes Borne	USD/Mill	1.473
Taxes Collected	USD/Mill	2.211
Employees	Quantity	16.024

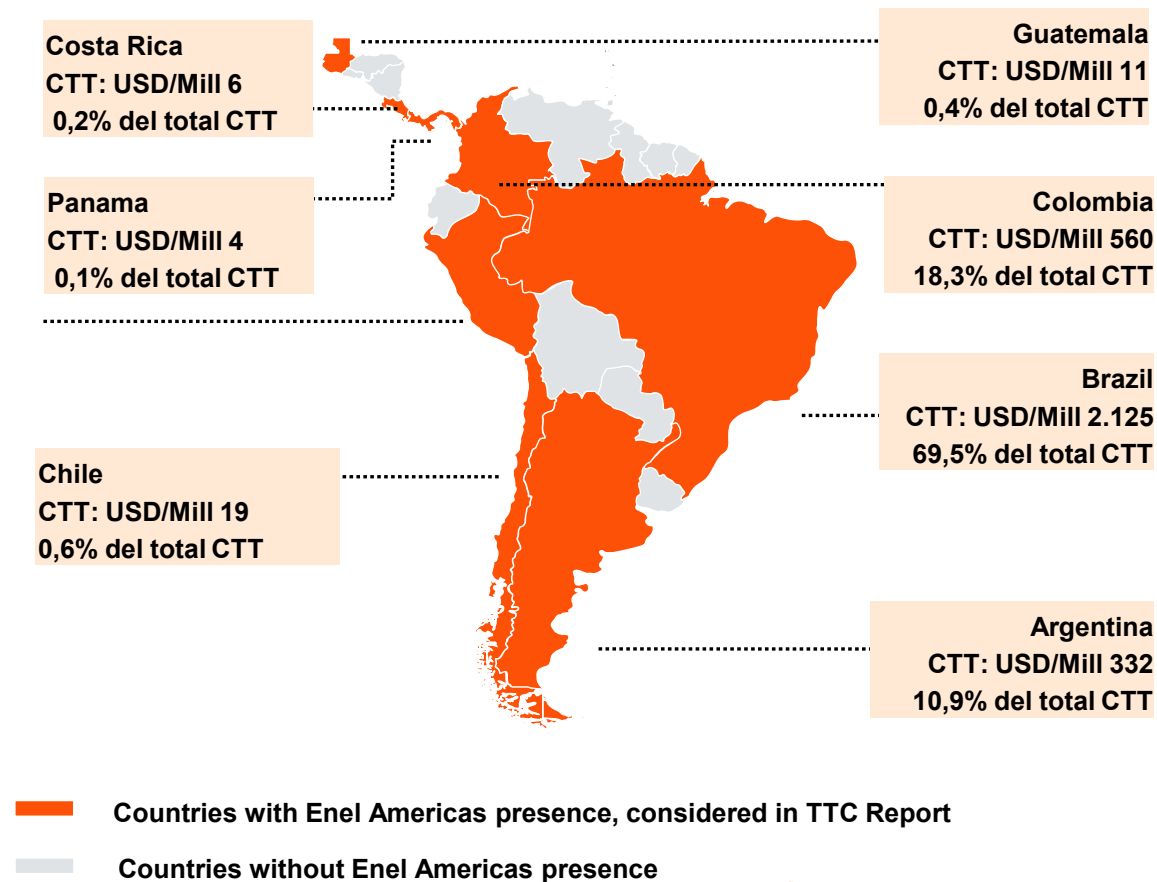
Countries in which Enel Americas operates



Enel Américas – Key figures 2024

Entities	Cantidad	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	Cantidad	15.540

Countries in which Enel Americas operates

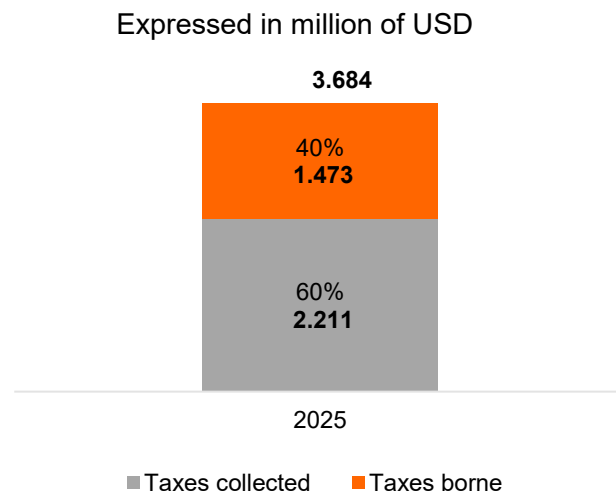


Executive Summary

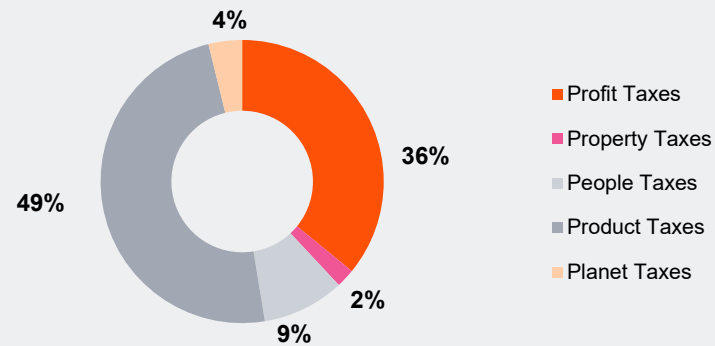
Total Tax Contribution

The **Total Tax Contribution*** of the **Enel Américas Group** for the commercial year **2025** amounted to **USD 3,684 million**. This represents an increase of **21%** compared to the commercial year **2024**, in which **Enel Américas** recorded a **Total Tax Contribution of USD 3,057 million**.

Forty percent (40%) of the **Total Tax Contribution** corresponds to **Taxes Borne**, while the remaining **60%** corresponds to **Taxes Collected**.

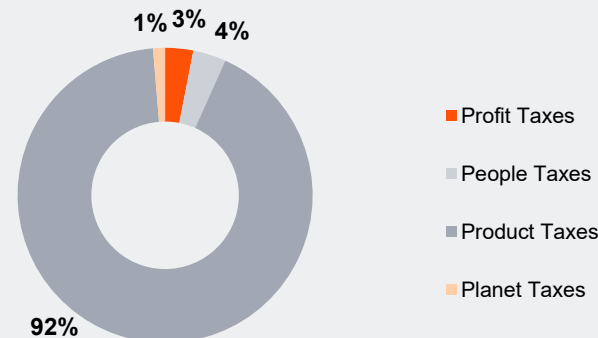


Taxes Borne 2025



Taxes Borne by Enel Américas in the commercial year **2025** amounted to **USD 1,473 million**. The largest portion of this amount corresponds to **Product taxes**, which represent **49%**, followed by **Profit Taxes**, which account for **36% of total Taxes Borne**.

Taxes Collected 2025



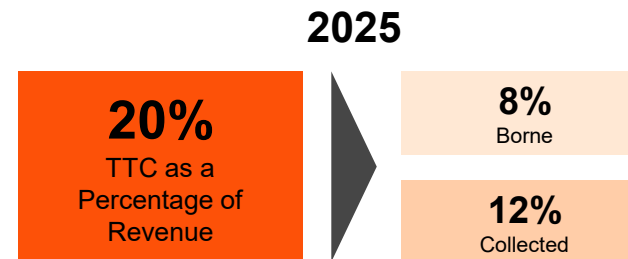
Taxes Collected by Enel Américas in the commercial year **2025** amounted to **USD 2,211 million**. The majority of this amount relates to **Product taxes**, which account for **92% of total Taxes Collected**.

[1] The Total Tax Contribution considers the total amount of taxes paid during commercial year 2025 on a cash basis.

Executive Summary

Trend and Indicators

Total Tax Contribution of the Enel Américas Group as a Percentage of Turnover – 2025 [*]



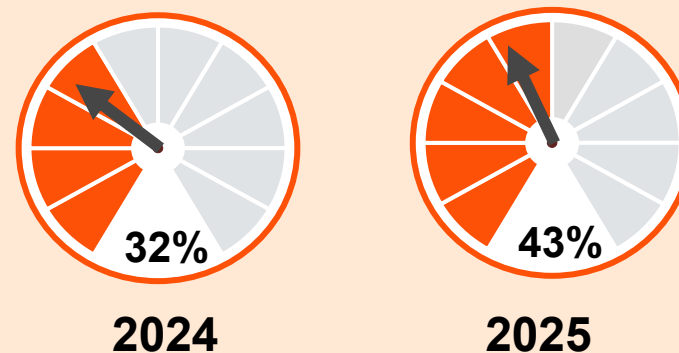
In relation to the size of its business, for every **USD 100 of turnover** of the Enel Américas Group, **USD 20** are allocated to the payment of taxes, of which **USD 8** correspond to **Taxes Borne** and **USD 12** to **Taxes Collected**.

TTC trend 2024 - 2025



The Total Tax Contribution of the Enel Américas Group for the commercial year **2025** increased by **21%** compared to the commercial year **2024**. This trend is driven by a **19% increase in Taxes Borne** and a **22% increase in Taxes Collected**.

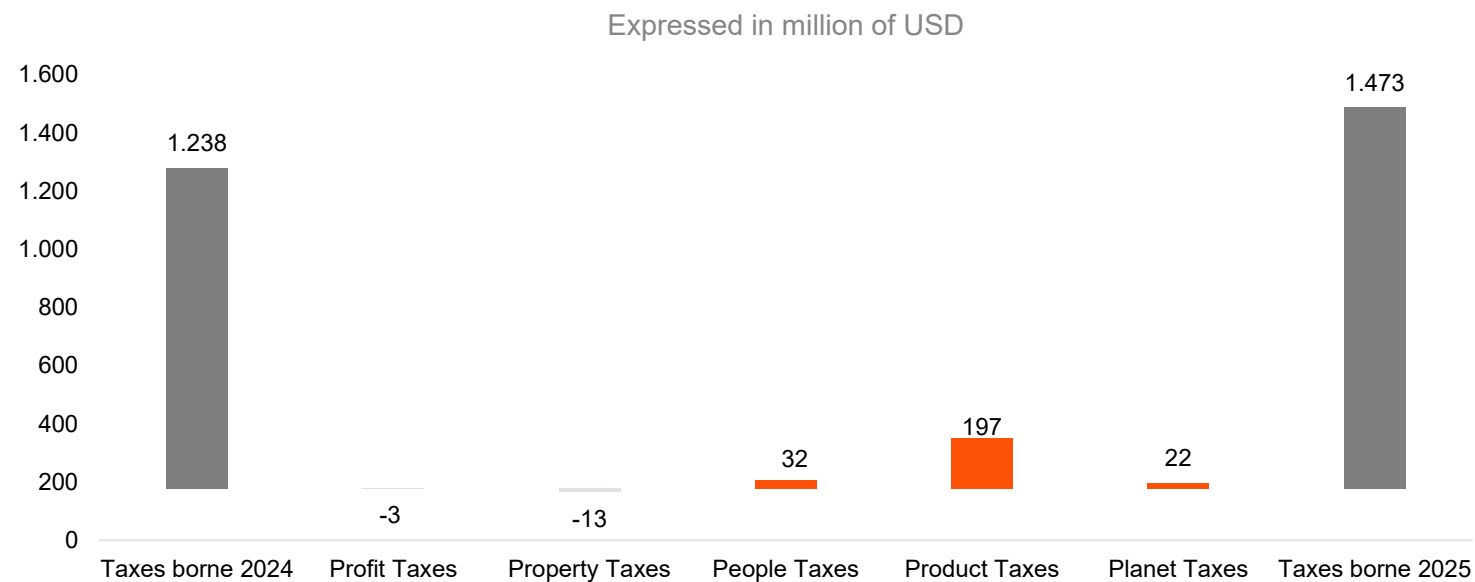
TTC ratio trend 2024 - 2025



In commercial year 2025, TTC of **Enel Américas** increased **11%**, compared to the commercial year 2024.

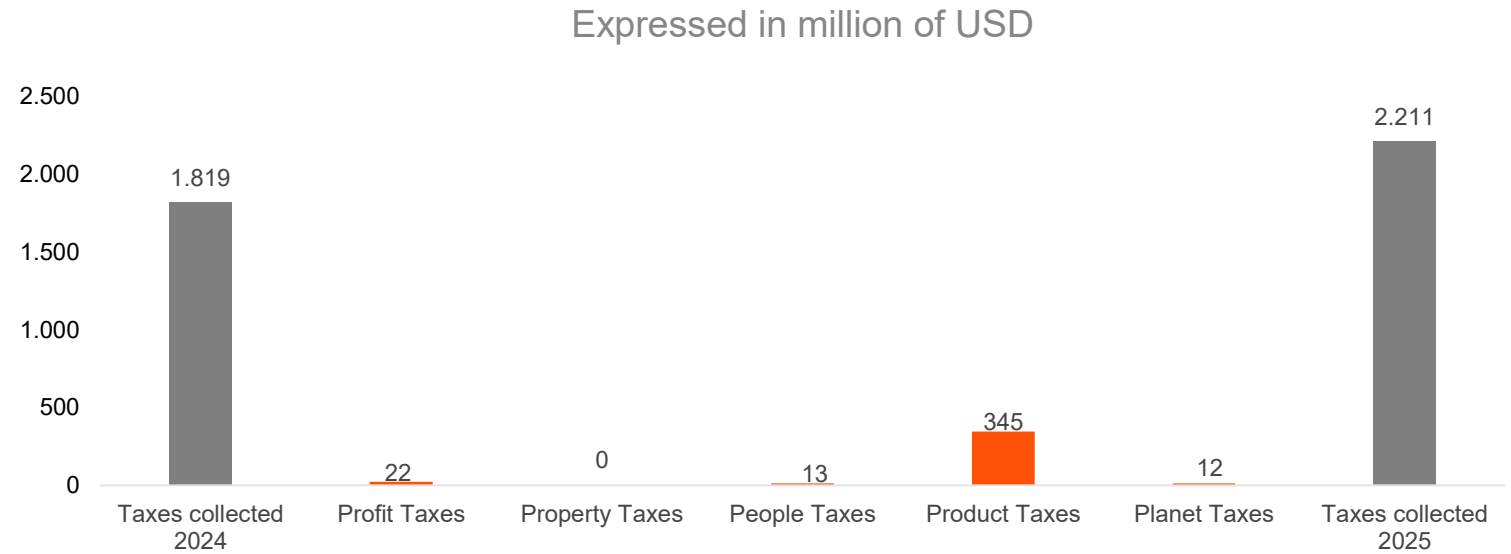
Trend in Taxes Borne between 2024 and 2025

Taxes Borne during the commercial year **2025** amounted to **USD 1,473 million**, compared to **USD 1,238 million** in the commercial year **2024**, resulting in a **19% increase** between the two years. This variation is mainly explained by the increase in **Product taxes**, primarily driven by the rise in this category in **Brazil**.



Trend in Taxes Collected between 2024 and 2025

Taxes Collected during the commercial year **2025** amounted to **USD 2,211 million**, compared to **USD 1,819 million** in the commercial year **2024**, resulting in a **22%** increase between the two years. This variation is mainly explained by an increase in the **Product taxes** category, associated with higher tax payments in **Brazil**.





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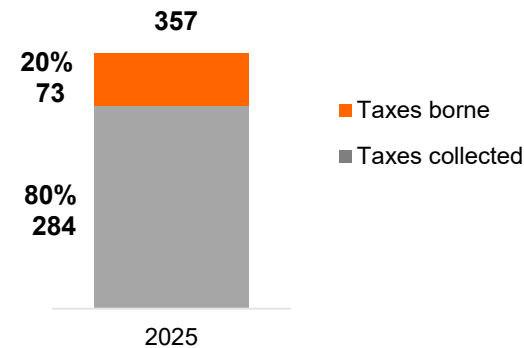
Total Tax Contribution (TTC) by Country

Key figures in Argentina



Entities	13
Revenue	USD/Mill 2.622
Taxes before profits	USD/Mill 1
Taxes on accrued profits	USD/Mill -47
Taxes of paid profit	USD/Mill 7
Employees	3.626
Salarie per employee	USD 27.246
Tax per employee	USD 13.238

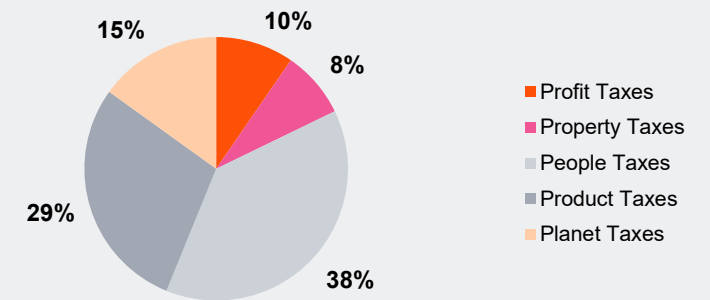
Expressed in million of USD



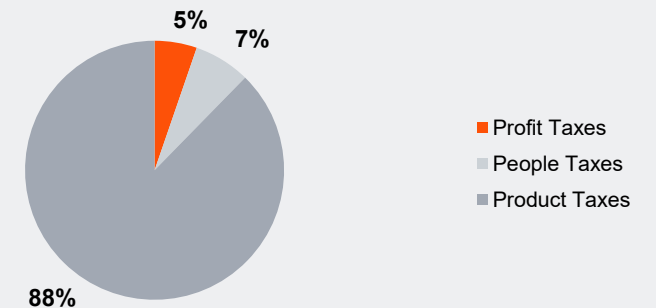
The **Enel Américas Group in Argentina** contributed **9.7% of Enel Américas' total Total Tax Contribution (TTC)**, corresponding to an amount of **USD 357 million**. Of this amount, **20%** of the Total Tax Contribution relates to **Taxes Borne**, while the remaining **80%** corresponds to **Taxes Collected**.

In **Argentina**, the tax category generating the largest contribution is **Product taxes collected**, which accounts for **approximately 70% of Argentina's Total Tax Contribution**.

Taxes Borne in 2025



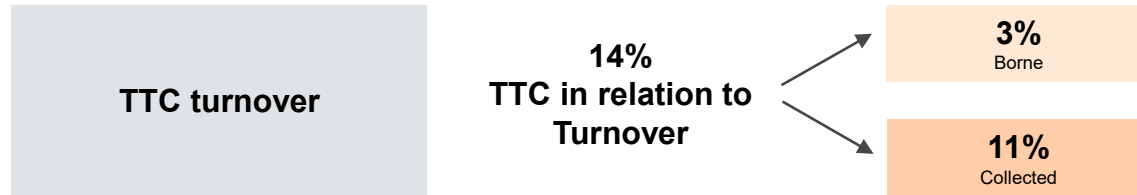
Taxes Collected in 2025



Indicators and trends of Total Tax Contribution in Argentina



Trends and Indicators



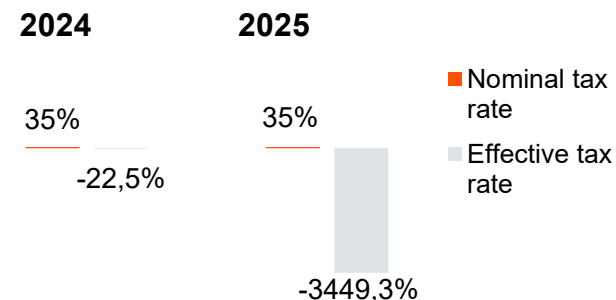
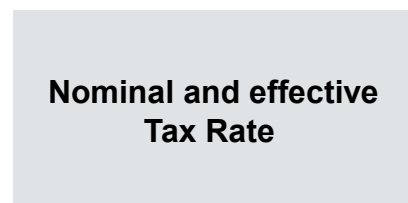
In the commercial year 2025, **the Total Tax Contribution** made to the Public Administration **represented 14% of the revenue generated**. For every USD 100 of revenue generated, **USD 14** were used to pay taxes, of which **USD 3** correspond to **Taxes Borne** and **USD 11** to **Taxes Collected**.



The Total Tax Contribution ratio for the commercial year **2025** increased by **176%** compared to the commercial year **2024**.

This trend is driven by a **151% increase** in profit **before Taxes Borne**; however, **Taxes Borne decreased by 19%**.

The 2024 chart is not shown, as it corresponds to a negative value.



The Effective Tax Rate (ETR) of Enel Américas in Argentina was 3,449.3% in 2025, compared to the nominal tax rate of **35%**, which was determined on an accounting (accrual) basis.

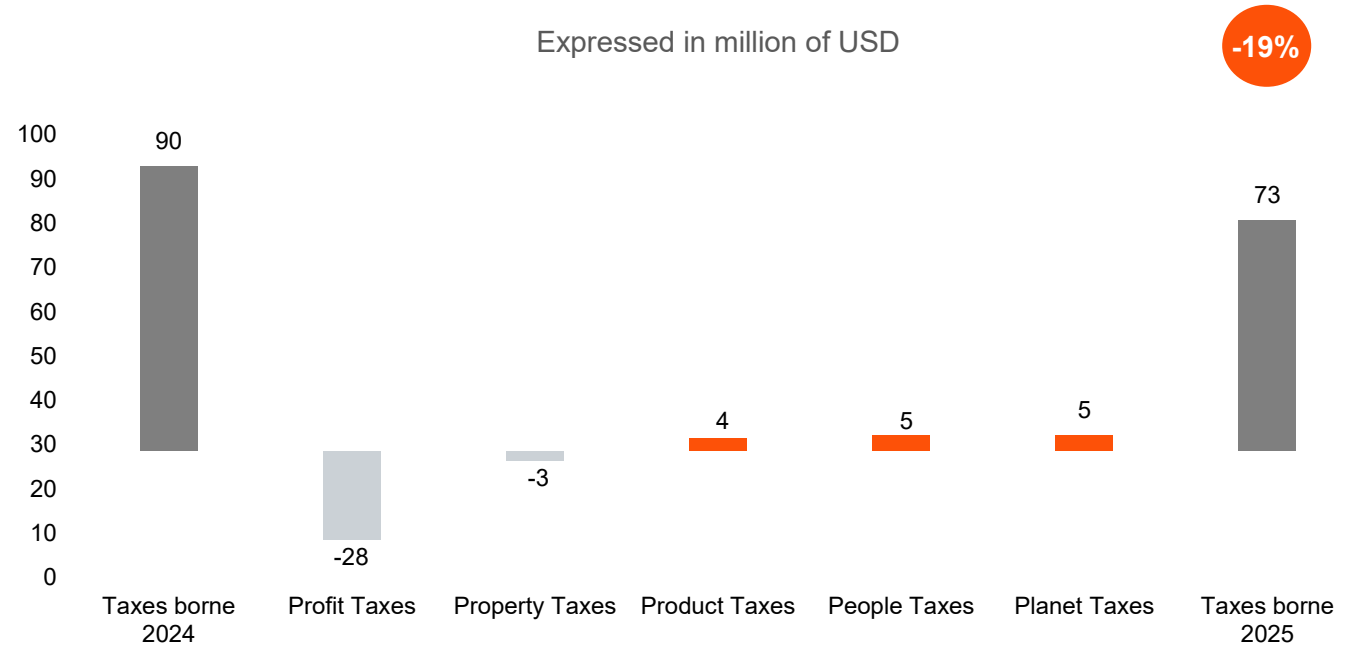
This difference is mainly explained by the application of mandatory tax adjustments in Argentina, such as inflation adjustment, the existence of non-deductible expenses, and the use of valuation criteria different from accounting standards, which results in the taxable income differing significantly from the accounting result. Additionally, the amount of tax used in the calculation includes deferred taxes with income effects, associated with future periods.

Trend in Taxes Borne between 2024 y 2025



Taxes Borne in the commercial year 2025 decreased by **19%** compared to 2024, mainly due to a reduction in the **Profit Taxes** category.

The decrease recorded is primarily explained by the impact of inflation adjustment, which resulted in a tax loss. As a result, no corporate income tax was paid in 2025, nor were advance payments of income tax required for the period.

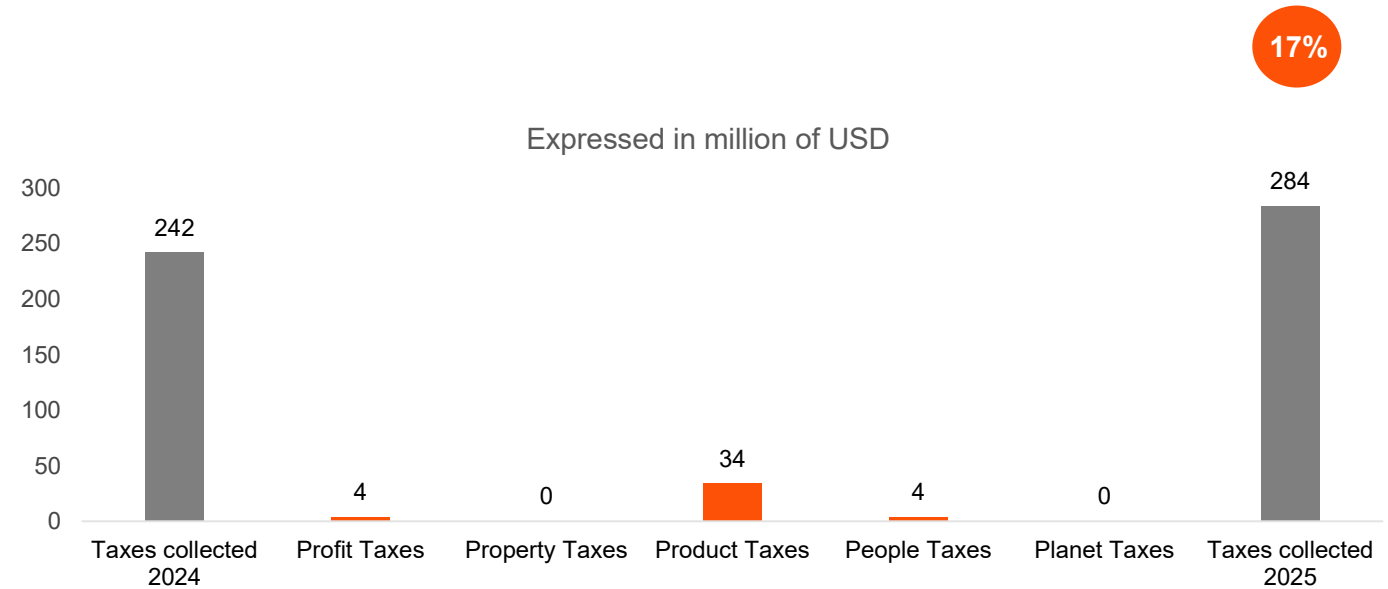


Trend in Taxes Collected between 2024 y 2025



Taxes Collected in the commercial year 2025 increased by **17%** compared to 2024, mainly due to an increase in the **Product Taxes** category.

The increase observed is primarily explained by higher sales tariffs applied during the period, together with a reduction in subsidies received.

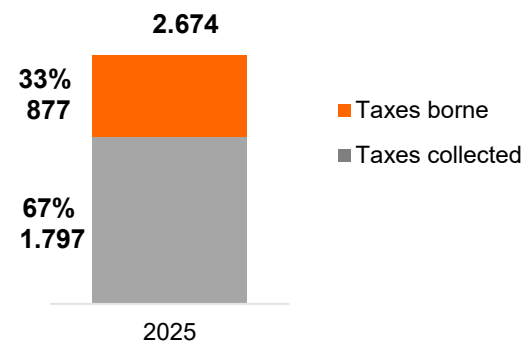


Key figures in Brazil



Entities	239
Revenue	USD/Mill 11.736
Taxes before profits	USD/Mill 704
Taxes on accrued profits	USD/Mill 172
Taxes of paid profit	USD/Mill 197
Employees	10.013
Salarie per employee	USD 22.694
Tax per employe	USD 11.385

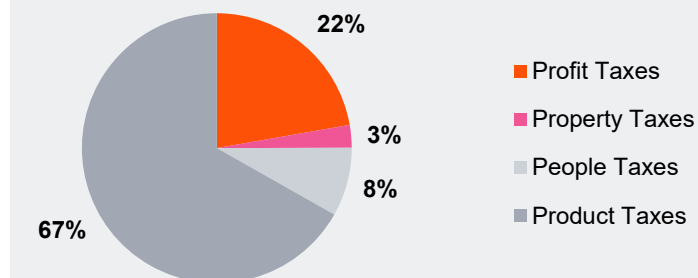
Expressed in million of USD



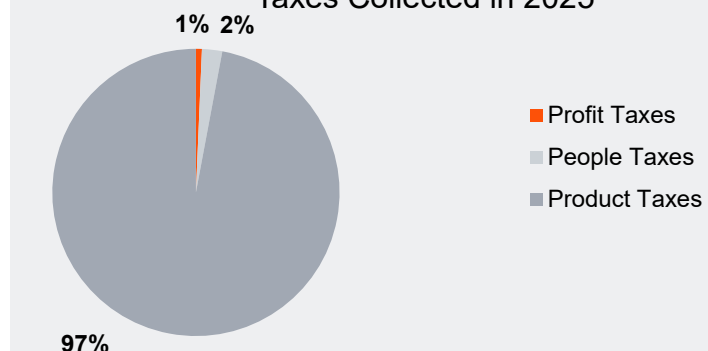
The Enel Américas Group in Brazil contributed 72.6% of Enel Américas' total Total Tax Contribution (TTC), corresponding to an amount of **USD 2,674 million**. Of this amount, **33% of the Total Tax Contribution relates to Taxes Borne**, while the remaining **67% corresponds to Taxes Collected**.

In Brazil, the tax category generating the largest contribution is **Product taxes** collected, which account for approximately **65%** of the Total Tax Contribution.

Taxes Borne in 2025



Taxes Collected in 2025



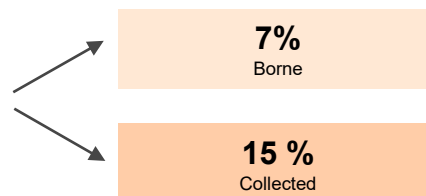
Indicators and trends of Total Tax Contribution in Brazil



Trends and Indicators

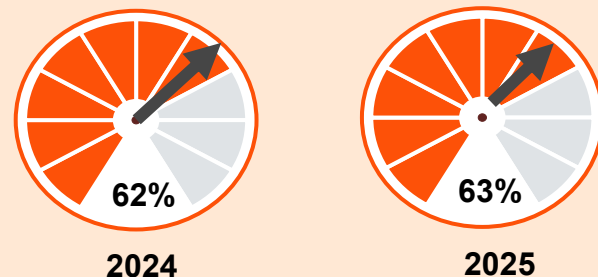
TTC turnover

22%
TTC in relation to
Turnover



In **2025**, the **Total Tax Contribution** made to the **Public Administration** represented **22% of** the revenue generated. For every USD 100 of revenue generated, USD 22 were used to pay taxes.

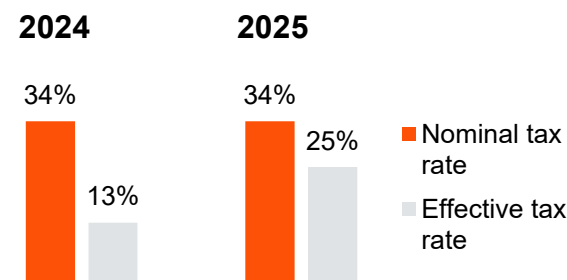
TTC Ratio trend in 2024-2025



The **Total Tax Contribution ratio** in **2025** increased by **1%** compared to 2024.

This trend is explained by a lower growth in profit before Taxes Borne, which increased by 35%, compared to the increase in total Taxes Borne, which reached 39%.

Nominal and effective Tax Rate



The **Effective Tax Rate (ETR)** of Enel Américas in Brazil was 25% in 2025, compared to the nominal tax rate of 34%, which was determined on an accounting (accrual) basis.

The effective tax rate is lower than the nominal rate mainly due to: (i) the recognition of tax credits from prior years, associated with negative balances generated by the exclusion of SELIC interest in tax refunds (E.SP); and (ii) the recognition by Enel CE of a tax benefit primarily arising from the review of the tax base of the SUDENE (VNR) incentive corresponding to the last five years, the cumulative effect of which was fully recognized in the current fiscal year.

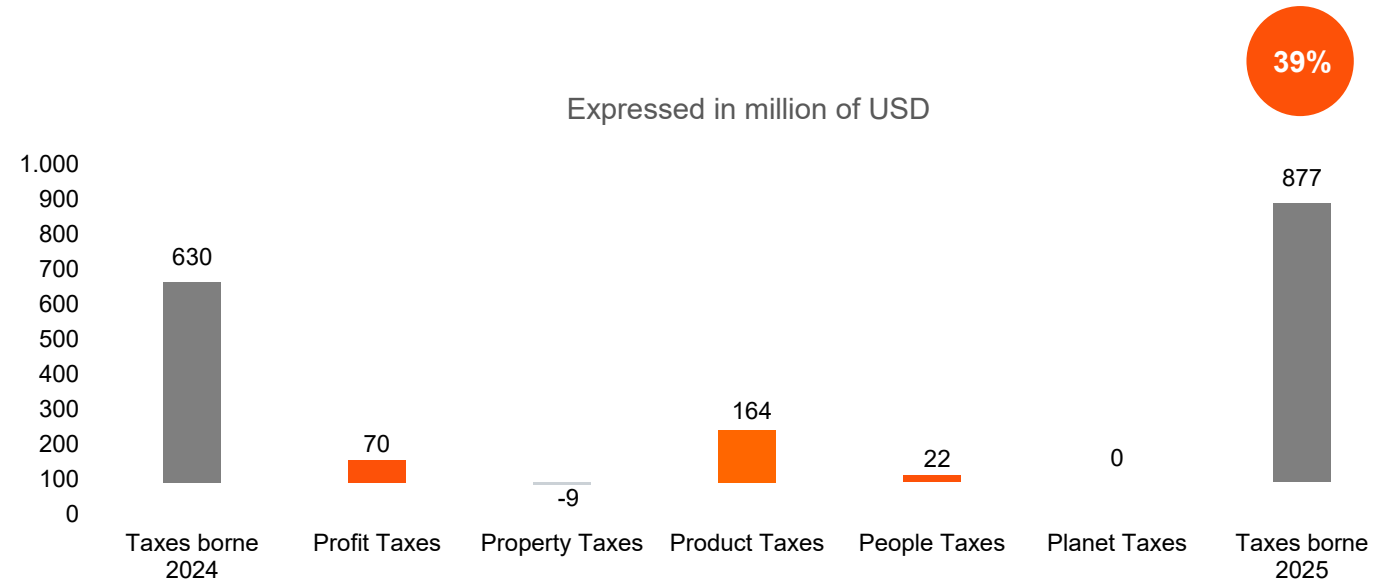
Trend in Taxes Borne between 2024 y 2025



Taxes Borne in Brazil during the commercial year 2025 increased by **39%** compared to the 2024 commercial year, mainly due to an increase in the **Product taxes** category, which rose by 67%.

This variation is mainly explained by higher tax payments resulting from:

- i. Increases in the rates of the Tax on the Circulation of Goods and Services (ICMS) in certain states, leading to changes in taxation.
- ii. Amendments to annual contracts associated with different pricing conditions.
- iii. Higher ICMS ST (Tax Substitution Mechanism) due to a growing retail customer portfolio, which entails advance payment of the tax.

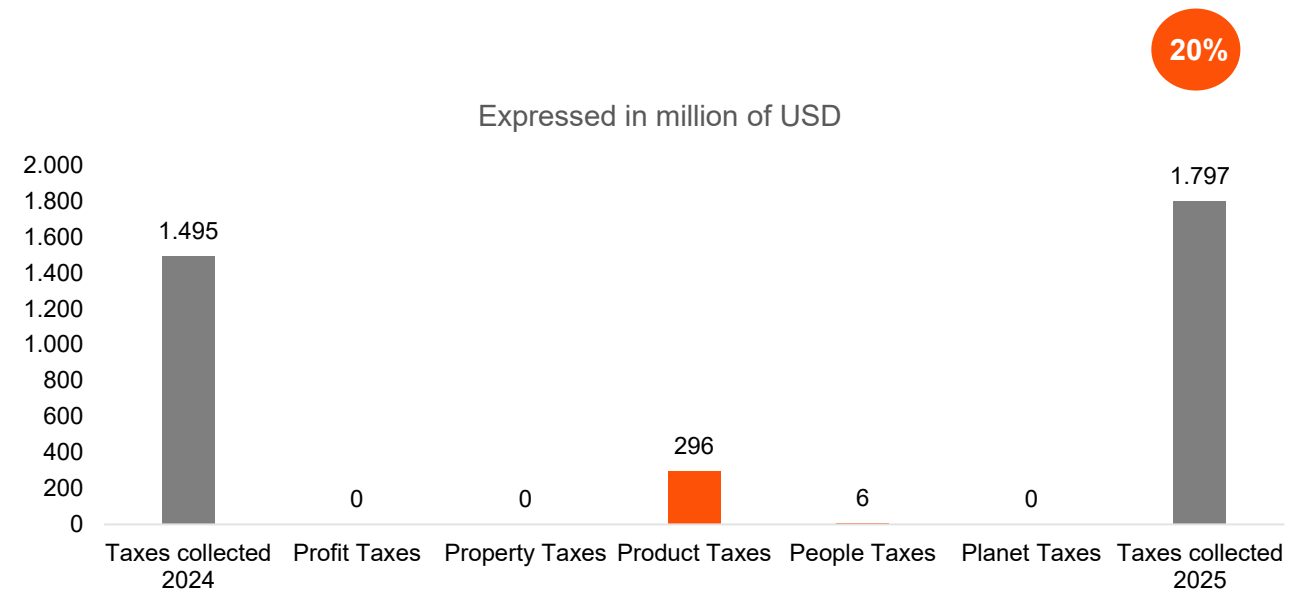


Trend in Taxes Collected between 2024 y 2025



Taxes Collected in Brazil during the 2025 commercial year increased by **20%** compared to the 2024 commercial year, mainly due to an increase in the **Product taxes** category, which rose by 97%.

The increase in ICMS is mainly explained, in the case of Enel SP, by the successive activation of tariff adjustment mechanisms, particularly during the months with the greatest impact (between June and December), which generated a direct increase in the collection of this tax.

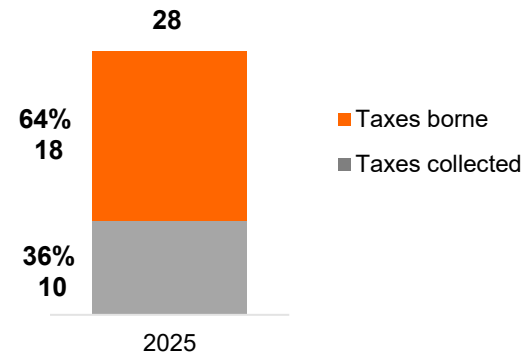


Key figures in Chile



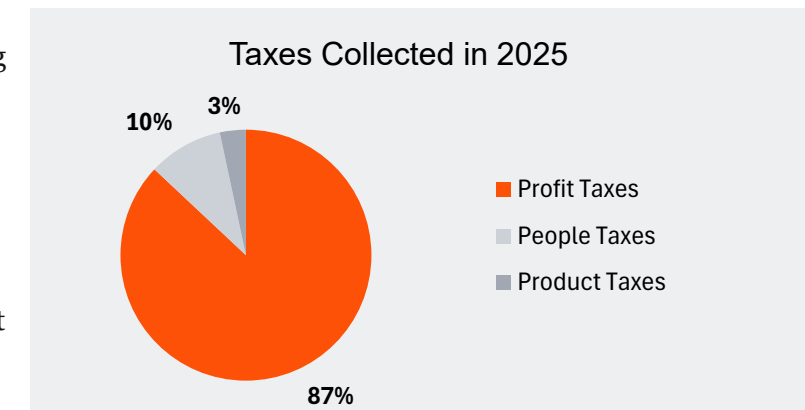
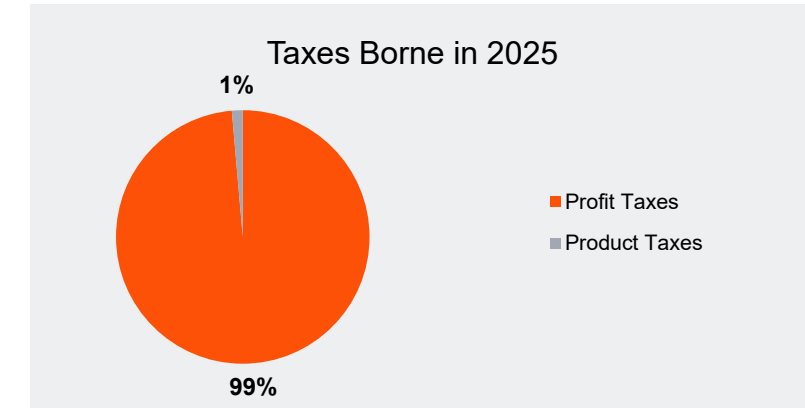
Entities	1
Revenue	USD/Mill 0,4
Taxes before profits	USD/Mill 509
Taxes on accrued profits	USD/Mill 9
Taxes of paid profit	USD/Mill 18
Employees	14
Salarie per employee	USD 142.857
Tax per employee	USD 71.429

Expressed in million of USD



The **Enel Américas Group in Chile** contributed **0.8% of Enel Américas' total Total Tax Contribution (TTC)**, corresponding to an amount of **USD 28 million**. Of this amount, **64%** of the Total Tax Contribution relates to **Taxes Borne**, while the remaining **36%** corresponds to **Taxes Collected**.

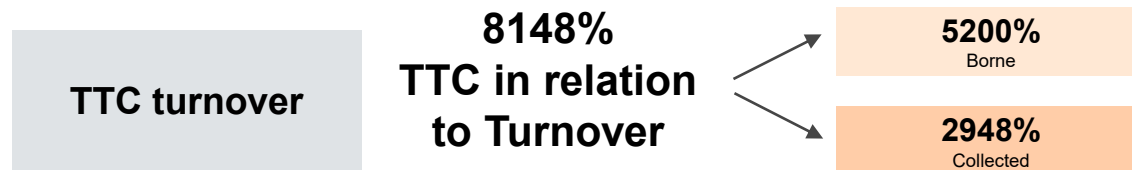
In Chile, the tax category generating the largest contribution is Profit Taxes Borne, which account for approximately 64% of Chile's Total Tax Contribution.



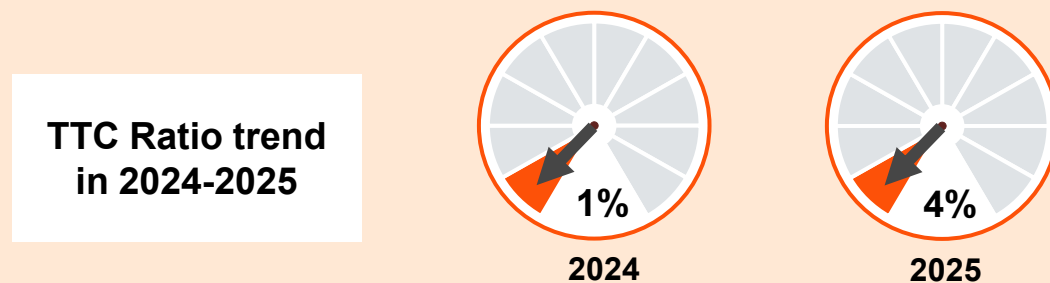
Indicators and trends of Total Tax Contribution in Chile



Trends and Indicators

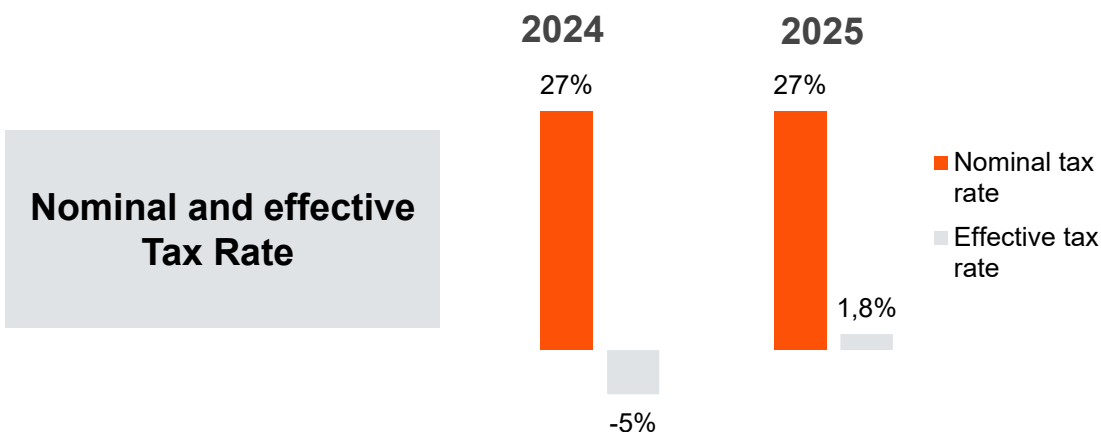


In the commercial year 2025, the **Total Tax Contribution made to the Public Administration represented 8,148%** of the revenue generated. For every USD 100 of revenue generated, USD 8,148 were used to pay taxes.



The **Total Tax Contribution ratio** for 2025 increased by 3% compared to 2024.

This trend is explained by a 75% decrease in profit before Taxes Borne, compared to the increase in total Taxes Borne, which reached 22%.



The **purpose of Enel Américas in Chile** is to invest in and manage its investments in subsidiary and associated companies. Its main source of income consists of dividends received from these companies, which have already paid taxes in their respective countries.

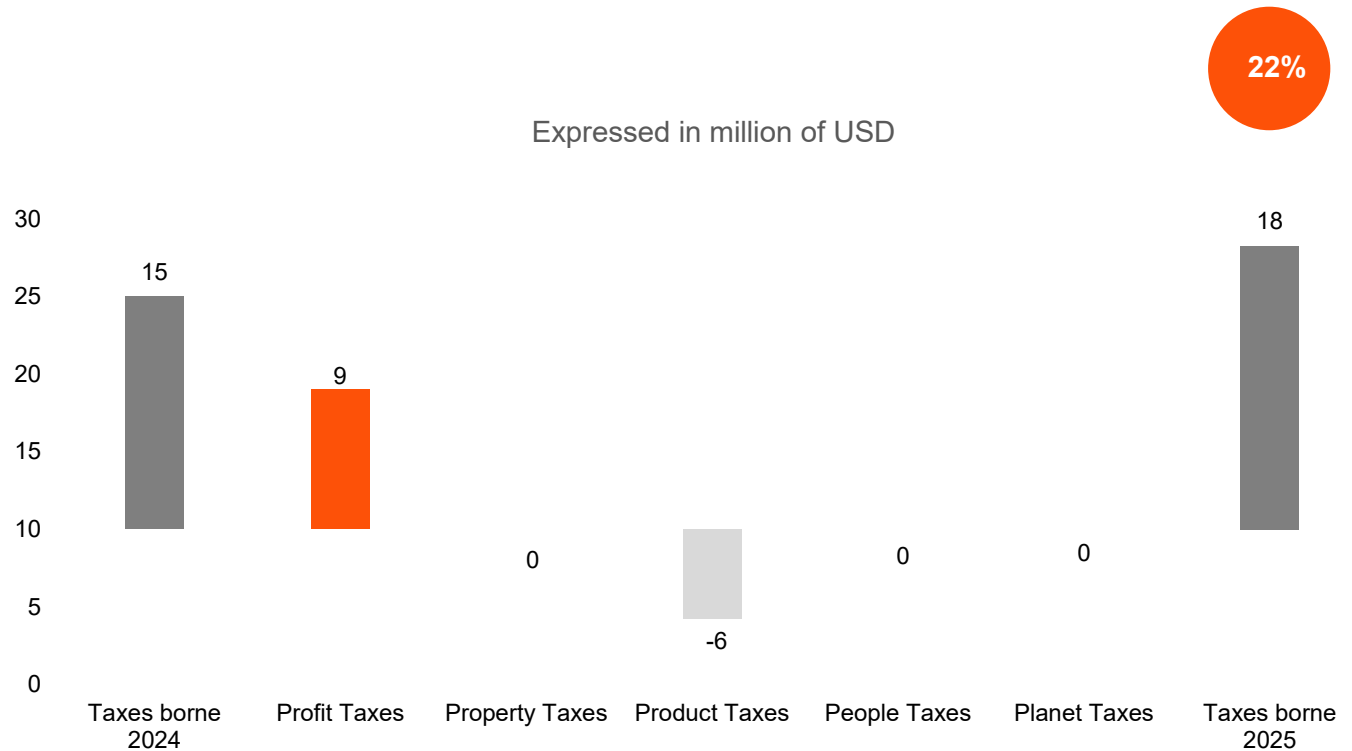
The **Effective Tax Rate (ETR)** of Enel Américas in Chile was 1.8% in 2025, compared to a **Nominal Tax rate of 27%**, which was determined on an accounting (accrual) basis. This is mainly explained by the impact of the tax credit arising from withholding taxes applied to foreign-source income, which is recognized as current tax income. This credit allows the offsetting of the First Category Income Tax, which is levied at a 27% rate. Additionally, in 2025, a higher tax expense was recorded due to an increase in withholding taxes, resulting in a positive effective tax rate of 1.8%.

Trend in Taxes Borne between 2024 y 2025



Taxes Borne in 2025 increased by **22%** compared to the 2024, mainly due to an increase in **Profit Taxes**.

This increase is primarily explained by higher tax payments resulting from withholding taxes applied by Enel Brazil on services paid to Enel Américas.

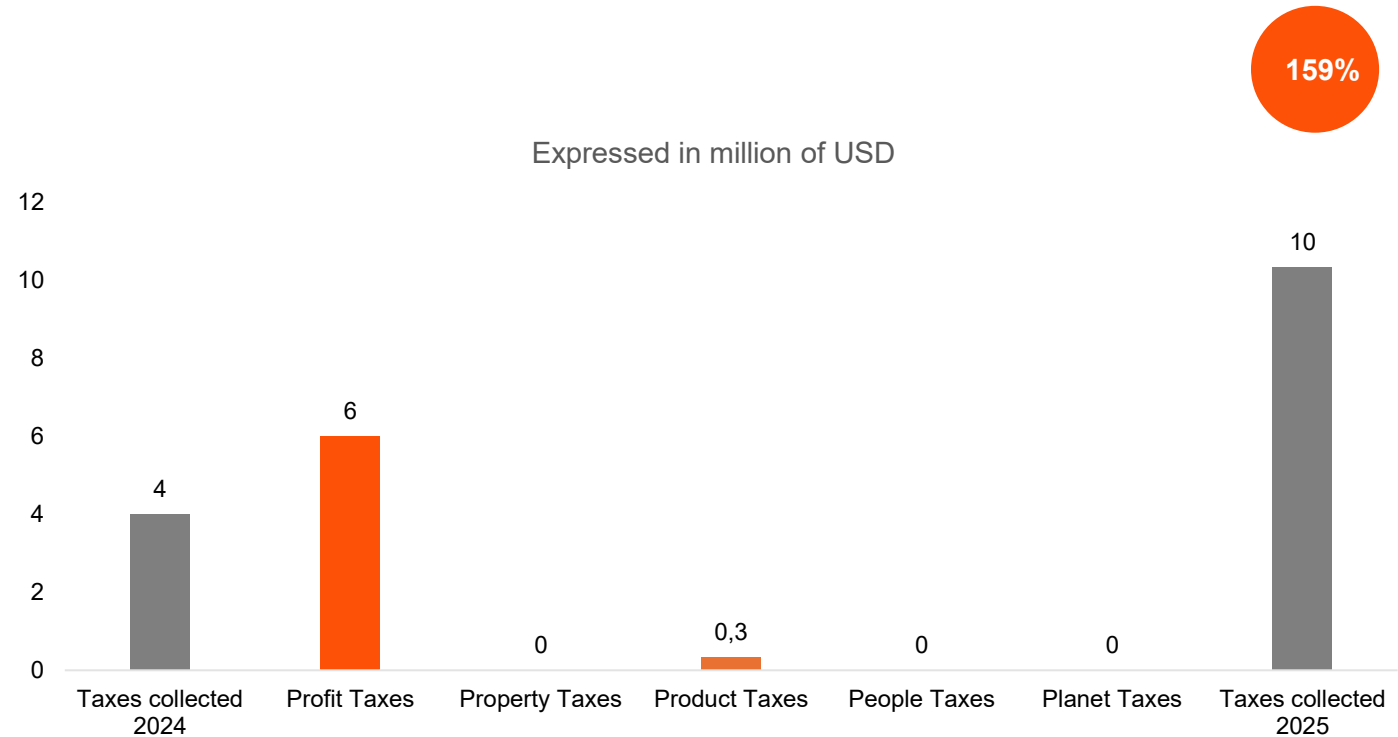


Trend in Taxes Collected between 2024 y 2025



Taxes Collected in 2025 increased by **159%** compared to 2024, mainly due to an increase in **Profit Taxes**.

This increase is primarily explained by the higher payment of dividends distributed to unrelated foreign parties, as a result of the higher level of profits obtained in the 2024, which led to a greater distribution of dividends during 2025.

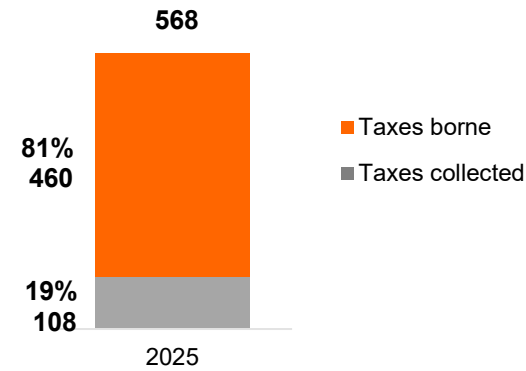


Key figures in Colombia



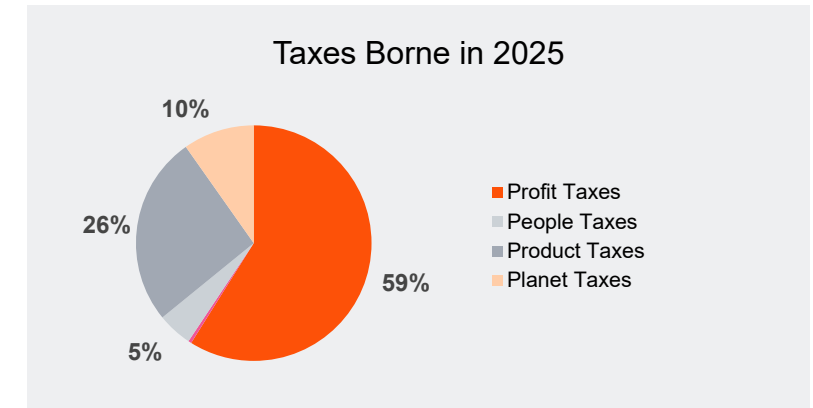
Entities	11
Revenue	USD/Mill 3.996
Taxes before profits	USD/Mill 1.123
Taxes on accrued profits	USD/Mill 387
Taxes of paid profit	USD/Mill 271
Employees	2.183
Salarie per employee	USD 55.116
Tax per employee	USD 18.321

Expressed in million of USD



The **Enel Américas Group in Colombia** contributed **15.4% of Enel Américas' total Total Tax Contribution (TTC)**, corresponding to an amount of USD 568 million. Of this amount, 81% of the Total Tax Contribution relates to Taxes Borne, while the remaining 19% corresponds to Taxes Collected.

In Colombia, the tax category generating the largest contribution is **Profit Taxes Borne**, which account for **approximately 48% of the Total Tax Contribution**.

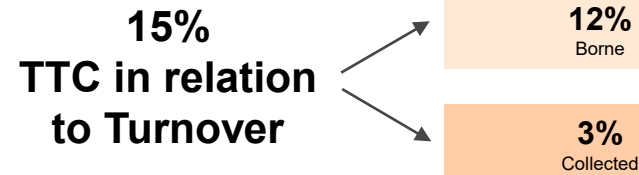


Indicators and trends of Total Tax Contribution in Colombia



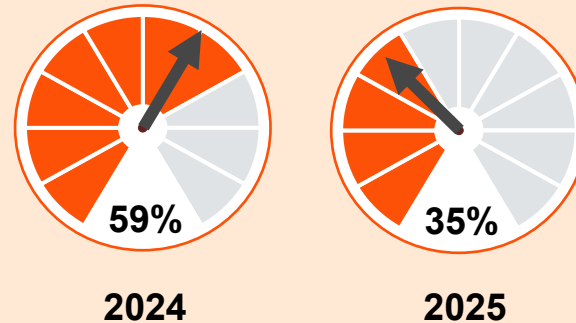
Trends and Indicators

TTC turnover



In 2025, the **Total Tax Contribution made to the Public Administration** represented 15% of the revenue generated. For every USD 100 of revenue generated, USD 15 were used to pay taxes.

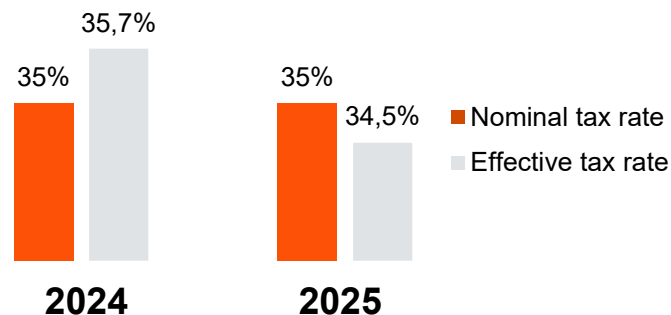
TTC Ratio trend in 2024-2025



The **Total Tax Contribution ratio** for 2025 decreased by 24% compared to 2024.

This trend is driven by a **6% decrease** in **Taxes Borne**; however, profit before Taxes Borne increased by 57%.

Nominal and effective Tax Rate



The **Effective Tax Rate (ETR) of Enel Américas in Colombia** was **34.5% in 2025**, compared to a **Nominal tax rate of 35%**, which was determined on an accounting (accrual) basis.

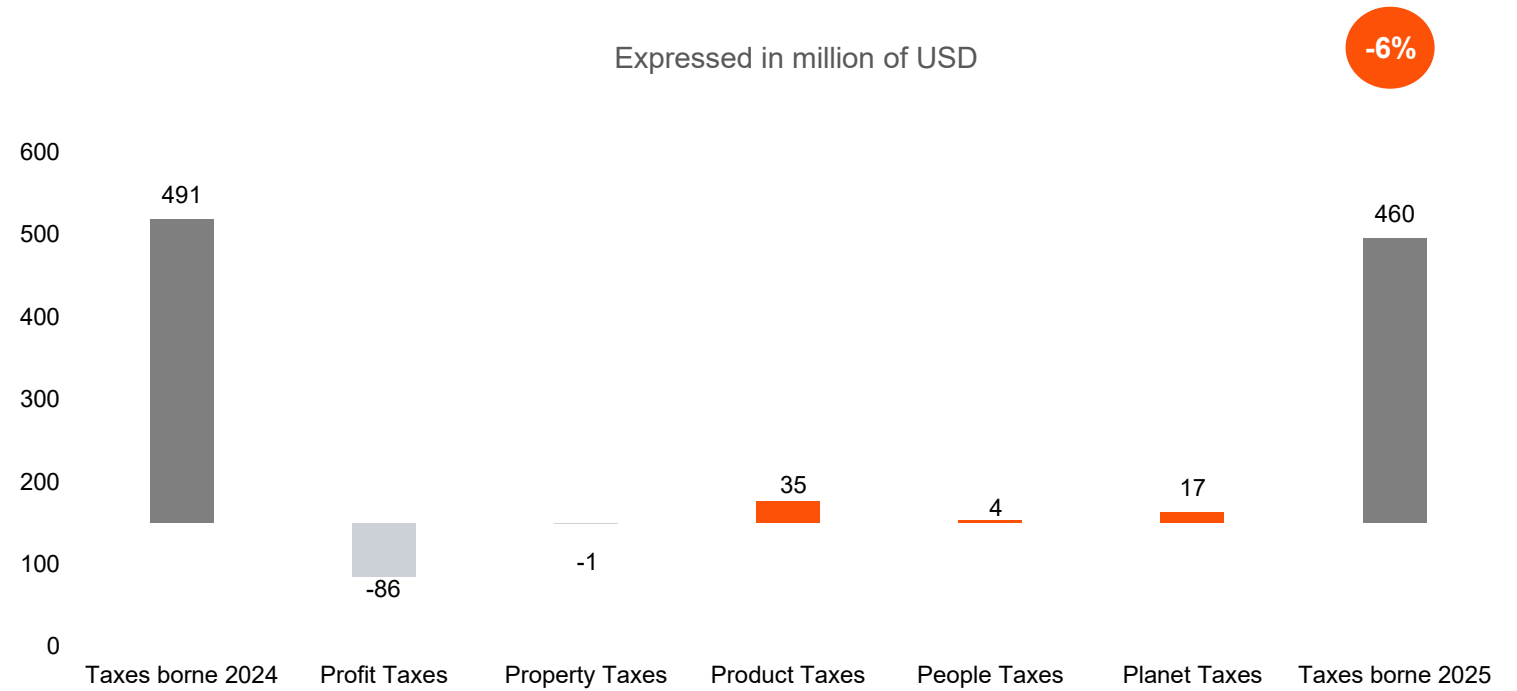
The variance is mainly explained by the application of tax incentives established under Law 1715, related to investments in non-conventional renewable energy projects, which reduce the overall tax burden. Additionally, the net effect of non-taxable income—primarily due to the receipt of dividends from CAM—and the existence of non-deductible expenses corresponding to items not accepted for tax purposes also had an impact.

Trend in Taxes Borne between 2024 y 2025



Taxes Borne in 2025 decreased by **6%** compared to 2024, mainly due to a reduction in **Profit Taxes**.

This decrease is primarily explained by the net effect resulting from lower profits and higher self-withholding tax rates, which operate as advance payments of income tax.



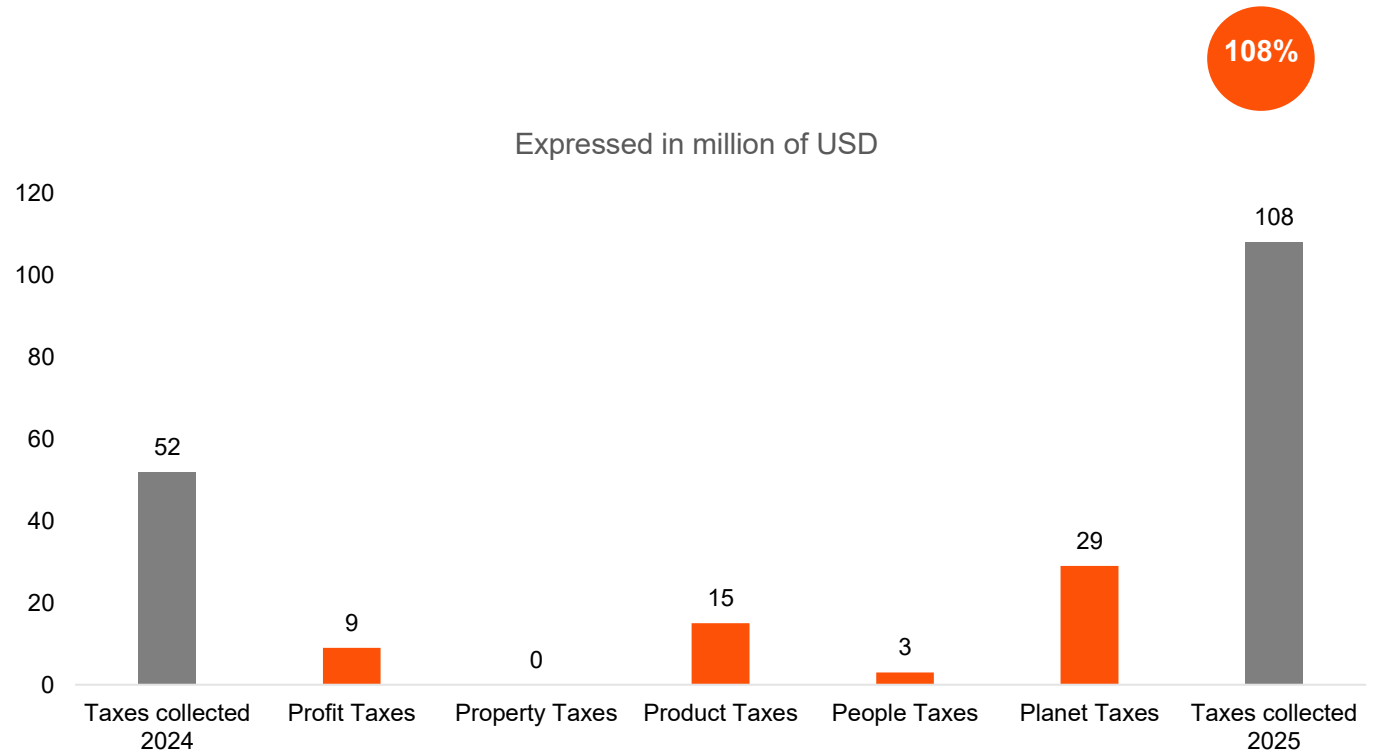
Trend in Taxes Collected between 2024 y 2025



Taxes Collected in 2025 increased by **108%** compared to 2024. This growth is mainly attributable to the increase in the **Planet Taxes** category and the **Product Taxes** category.

The latter was driven by the incorporation of new municipalities during the commercial year 2025, in which the collection of public lighting taxes commenced, as a result of new agreements or activities under which Enel Group companies assume responsibility for tax collection.

In addition, an increase was recorded in transactions subject to Value Added Tax (VAT). Likewise, an increase was observed in contracts with suppliers subject to VAT withholding, associated with a higher volume of transactions with taxable foreign service providers and with domestic suppliers subject to the withholding tax regime.

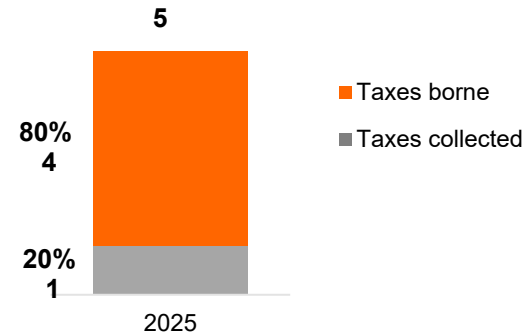


Key figures in Costa Rica



Entities	4
Revenue	USD/Mill 33
Taxes before profits	USD/Mill 1
Taxes on accrued profits	USD/Mill 1
Taxes of paid profit	USD/Mill 2
Employees	29
Salarie per employee	USD 59.768
Tax per employee	USD 34.533

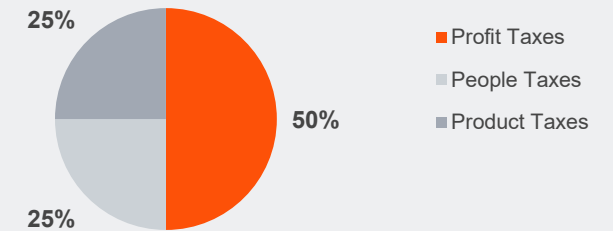
Expressed in million of USD



Enel Américas in Costa Rica contributed 0.1% of Enel Américas' total **Total Tax Contribution (TTC)**, equivalent to an amount of USD 5 million, of which 80% of the Total Tax Contribution corresponds to Taxes Borne, while the remaining 20% corresponds to **Taxes Collected**.

In Costa Rica, Profit Taxes Borne account for approximately 40% of the Total Tax Contribution.

Taxes Borne in 2025



Taxes Collected in 2025



Indicators and trends of Total Tax Contribution in Costa Rica

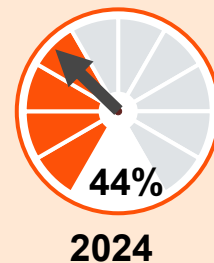


Trends and Indicators



In 2025, the **Total Tax Contribution made to the Public Administration represented 15%** of the revenue generated. For every USD 100 of revenue generated, USD 15 were used to pay taxes.

TTC Ratio trend in 2024-2025

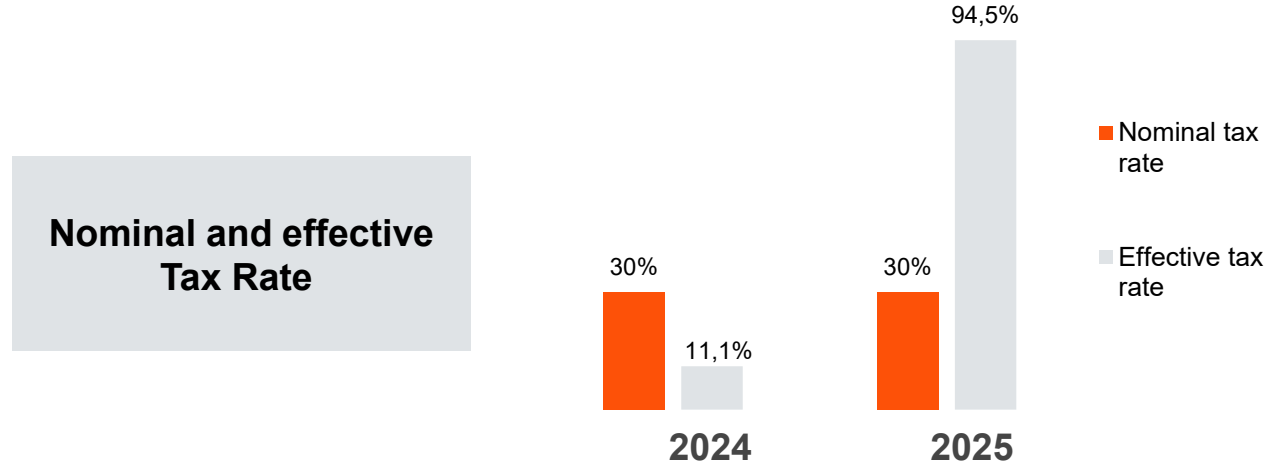


The Total Tax Contribution ratio for 2025 increased by 99% compared to 2024. This trend is driven by a 59% decrease in profit before Taxes Borne; however, Taxes Borne increased by 33%.

Indicators and trends of Total Tax Contribution in Costa Rica



Trends and Indicators



The Effective Tax Rate (ETR) of Enel Américas in Costa Rica was 94.5% in 2025, compared to a nominal tax rate of 30%, which was determined on an accounting (accrual) basis.

These differences between the rates are mainly explained by the existence of accumulated tax losses. In particular, PH Don Pedro S.A. and PH Río Volcán S.A. have tax losses from prior years, which originated during the periods in which both power plants did not have energy sales contracts, resulting in approximately three consecutive years of negative taxable results. These losses are beginning to be utilized in the current fiscal year.

On the other hand, PH Chucas S.A. recorded a tax loss in the period and does not recognize deferred tax assets, as there is currently no reasonable expectation of generating future taxable profits.

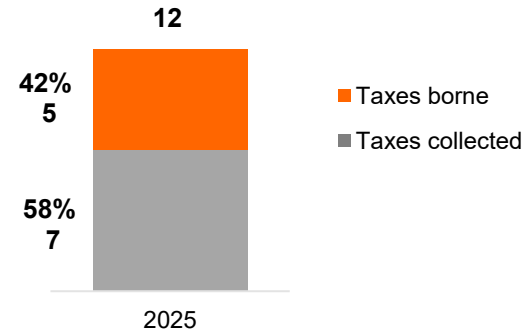
Additionally, Enel recorded taxable income, which has a foreign exchange differential effect that is considered for the calculation of income tax.

Key figures Guatemala



Entities	5
Revenue	USD/Mill 142
Taxes before profits	USD/Mill 25
Taxes on accrued profits	USD/Mill 5
Taxes of paid profit	USD/Mill 5
Employees	83
Salarie per employee	USD 55.273
Tax per employee	USD 0

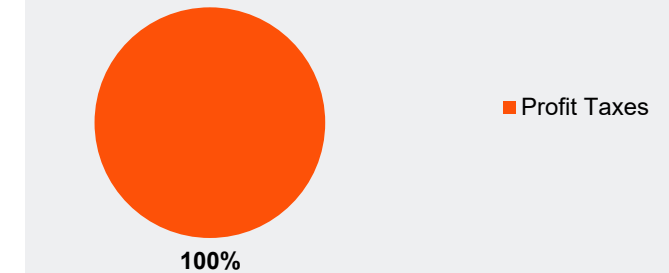
Expressed in million of USD



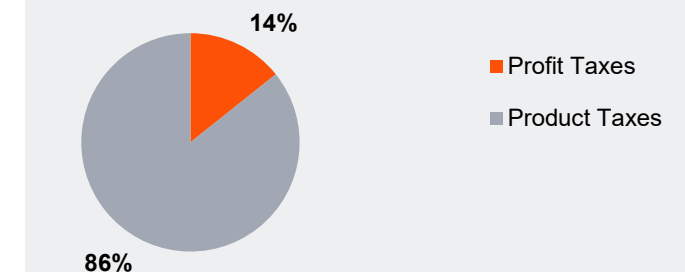
The **Enel Américas Group in Guatemala** contributed **0.3% of Enel Américas' total Total Tax Contribution (TTC)**, equivalent to an amount of **USD 12 million**. Of this amount, 42% of the Total Tax Contribution corresponds to **Taxes Borne**, while the remaining 58% corresponds to **Taxes Collected**.

In Guatemala, Product taxes collected account for approximately 50% of the Total Tax Contribution, while Profit Taxes Borne represent approximately 42% of the Total Tax Contribution.

Taxes Borne in 2025



Taxes Collected in 2025

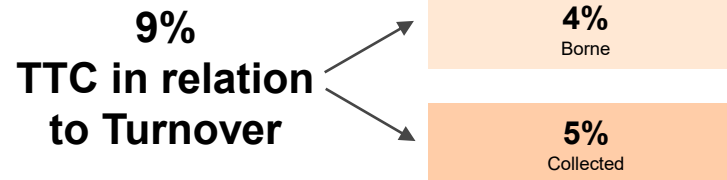


Indicators and trends of Total Tax Contribution in Guatemala



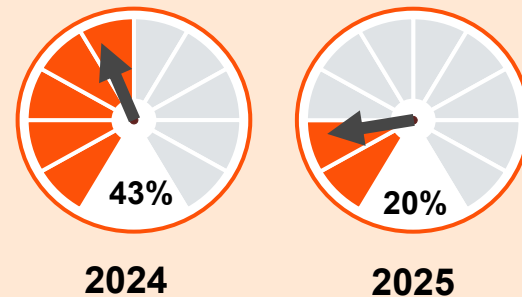
Trends and Indicators

TTC turnover



In 2025, the **Total Tax Contribution made to the Public Administration represented 9%** of the revenue generated. For every USD 100 of revenue generated, USD 9 were used to pay taxes.

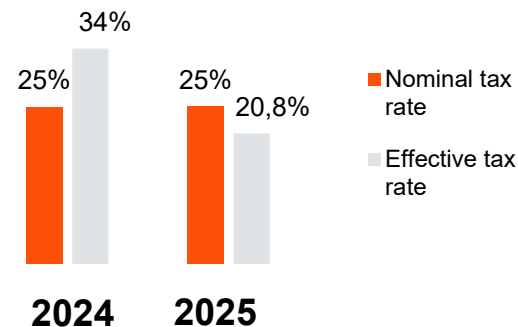
TTC Ratio trend in 2024-2025



The **Total Tax Contribution ratio for 2025** decreased by **23%** compared to **2024**.

This trend is explained by a **17% decrease in Taxes Borne**; however, **profit before Taxes Borne increased by 77%**.

Nominal and effective Tax Rate



The **Effective Tax Rate (ETR)** of Enel Américas in Guatemala was 20.8% in 2025, compared to a **Nominal Tax rate of 25%**, which was determined on an accounting (accrual) basis.

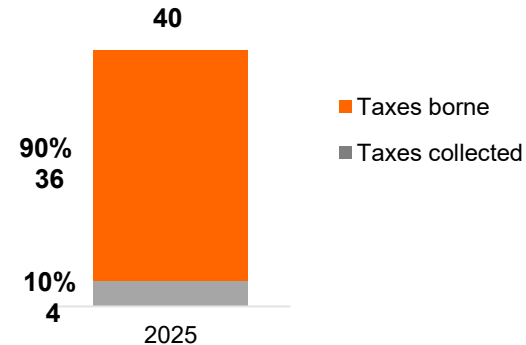
This variance is mainly explained by the different tax regimes applicable in Guatemala, as one of the companies is subject to a 25% tax on net income, while the remaining companies apply a 7% tax on gross income. As a result, variations in revenue directly influence the amount of tax paid.

Key figures in Panama



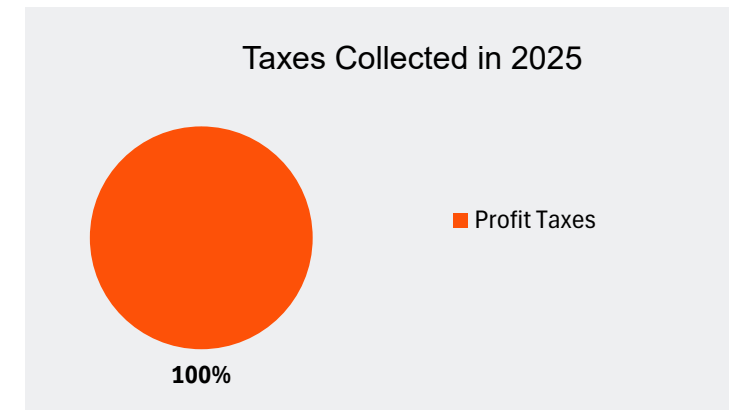
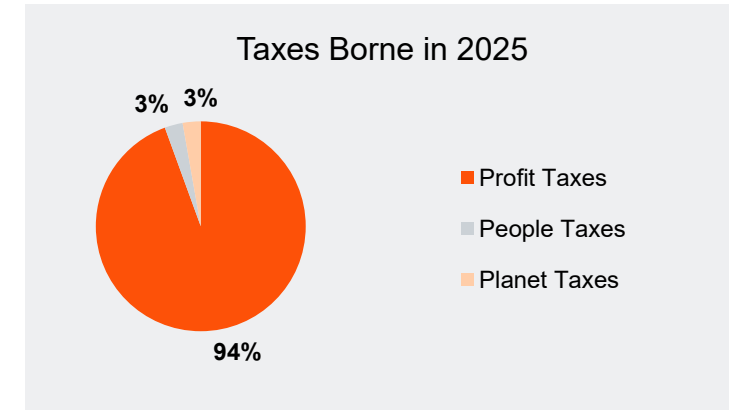
Entities	6
Revenue	USD/Mill 248
Taxes before profits	USD/Mill 113
Taxes on accrued profits	USD/Mill 37
Taxes of paid profit	USD/Mill 34
Salarie per employee	76
Salarie per employee	USD 50.759
Tax per employee	USD 13.195

Expressed in million of USD



The **Enel Américas Group in Panama contributed 1.1% of Enel Américas' total Total Tax Contribution (TTC)**, corresponding to an amount of USD 40 million. Of this amount, **90% of the Total Tax Contribution relates to Taxes Borne**, while the remaining **10% corresponds to Taxes Collected**.

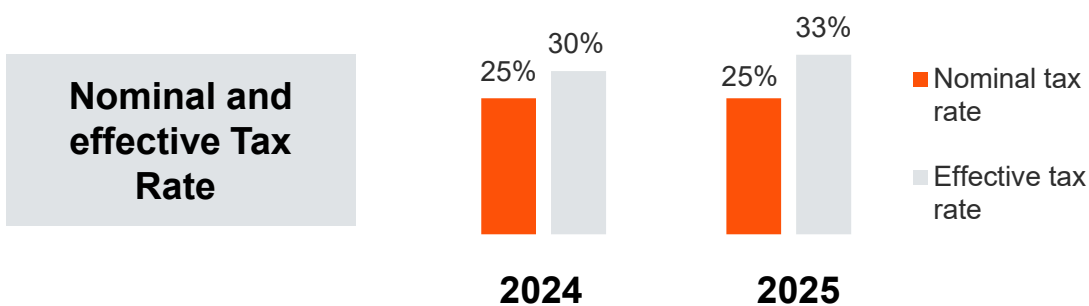
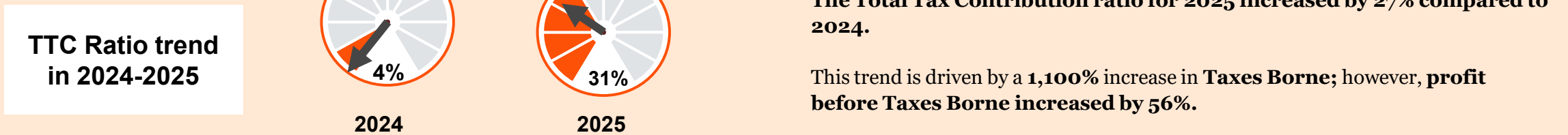
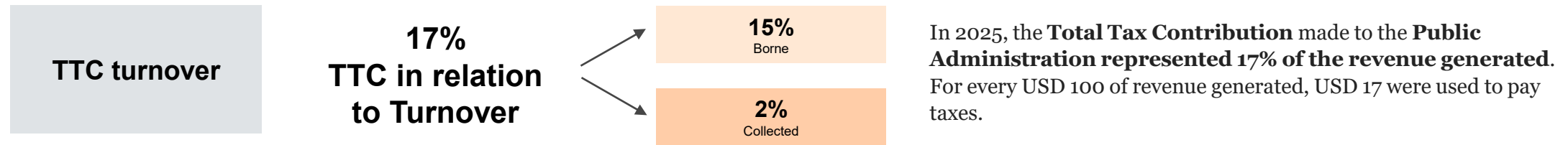
In Panama, the tax category generating the largest contribution is Profit Taxes Borne, which account for approximately 85% of the Total Tax Contribution.



Indicators and trends of Total Tax Contribution in Panama



Trends and Indicators



The **Effective Tax Rate (ETR)** of Enel Américas in Panama was 33% in 2025, compared to a nominal tax rate of 25%, which was determined on an accounting (accrual) basis.

These differences between the rates are mainly explained by the fact that a tax loss was recorded in 2024 and, additionally, by the application of adjustments related to non-deductible expenses for tax purposes, which increase taxable income.



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Appendix

Appendix I: Exchange rate

Currency	Exchange rate		Source
	2024	2025	
	USD/Currency	USD/Currency	
ARS – Peso Argentino	1.029,00	1.430,00	Banco Central de la República Argentina
BRL – Real Brazilian	6,19	5,20	Banco Central do Brasil
CLP – Peso Chileno	992,12	911,18	Banco Central de Chile
COP – Peso Colombiano	4.409,15	3.757,08	Banco de la República Colombia
CRC – Colon Costarricense	506,66	495,78	Banco Central de Costa Rica
GTQ – Quetzal Guatemalteco	7,71	7,66	Banco de Guatemala
PAB - Balboa Panameño	1,00	1,00	Banco Nacional de Panamá
PEN –Nuevo Sol Peruano	3,74	3,37	Banco Central de Reserva del Perú

Appendix II: Summary Enel Américas TTC in 2025

	UM	Argentina	Brazil	Chile	Colombia	Costa Rica	Guatemala	Panama	TOTAL
Total Taxes Borne		73	877	18	460	4	5	36	1.473
Profit Taxes	USD/mill	7	197	18	271	2	5	34	534
Property Taxes	USD/mill	6	24	-	2	-	-	-	32
People Taxes	USD/mill	28	73	-	22	1	-	1	125
Product Taxes	USD/mill	21	583	0	120	1	-	-	725
Planet Taxes	USD/mill	11	-	-	45	-	-	1	57
Total Taxes Collected		284	1.797	10	108	1	7	4	2.211
Profit Taxes	USD/mill	15	12	9	27	-	1	4	68
Property Taxes	USD/mill	-	-	-	-	-	-	-	-
People Taxes	USD/mill	20	41	1	18	-	-	-	80
Product Taxes	USD/mill	249	1.744	0	34	1	6	-	2.034
Planet Taxes	USD/mill	-	-	-	29	-	-	-	29
Total Tax Contribution	USD/mill	357	2.674	28	568	5	12	40	3.684
Representation	%	9,7%	72,6%	0,8%	15,4%	0,1%	0,3%	1,1%	

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	UM	Argentina	Brazil	Chile	Colombia	Costa Rica	Guatemala	Panama	TOTAL
Economic Data									
Profit before taxes	USD/mill	1	704	509	1.123	1	25	113	2.475
Taxes on accrued profits	USD/mill	-47	172	9	387	1	5	37	564
Profit after taxes	USD/mill	49	532	500	736	0	19	76	1.911
Profit before Taxes Borne		67	1.384	509	1.312	3	25	115	3.414
Revenue	USD/mill	2.622	11.736	0	3.996	33	142	248	18.777
Salaries and wages	USD/mill	99	227	2	120	2	5	4	459
Number of employees	N°	3.626	10.013	14	2.183	29	83	76	16.024

	UM	Argentina	Brazil	Chile	Colombia	Costa Rica	Guatemala	Panama	TOTAL
TTC Indicators									
TTC Ratio	%	108%	63%	4%	35%	143%	20%	31%	43%
TTC in relation to profit after taxes	%	25966%	380%	6%	51%	623%	49%	35%	149%
TTC in relation to revenue	%	14%	22%	7977%	15%	15%	9%	17%	20%
Taxes Borne in relation to revenue	%	3%	7%	5128%	12%	12%	4%	15%	8%
Taxes Collected in relation to revenue	%	11%	15%	2849%	3%	3%	5%	2%	12%
Wages and salaries per employee	USD	27.246	22.694	142.857	55.116	59.768	55.273	50.759	28.615
Taxes paid per employee	USD	13.238	11.385	71.429	18.321	34.533	-	13.195	12.793
Effective Tax Rate (ETR)	%	-3449%	24%	2%	34%	95%	21%	33%	23%

Appendix III: Summary of Enel Américas Total Tax Contribution 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
People Taxes	USD/mill	23	51	-	18	1	0	-	93
Product Taxes	USD/mill	17	419	6	85	1	-	-	528
Planet 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	-	-	-	-	-	-	-	-
People Taxes	USD/mill	16	35	1	15	-	0	-	67
Product Taxes	USD/mill	215	1.448	-	19	3	4	-	1.689
Planet 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 data	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
Taxes on accrued profits	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
Revenue	USD/mill	3.577	8.918	0	3.622	32	129	222	16.500
Salaries and wages	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
TTC Ratio	%	-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 revenue	%	10%	24%	7307%	16%	18%	9%	1%	0,19
Taxes Borne in relation to revenue	%	3%	7%	5769%	14%	9%	5%	1%	0,09
Taxes Collected in relation to revenue	%	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 (ETR)	%	-23%	13%	-5%	36%	11%	34%	30%	31%

Appendix IV: Consolidated List of Entities

N°	Country	Company name	Currency
1	ARGENTINA	Compania de Trasmision del Mercosur SA - CTM	PESO ARGENTINO
2	ARGENTINA	Distrilec Inversora SA	PESO ARGENTINO
3	ARGENTINA	EGP SOLAR V SAU	PESO ARGENTINO
4	ARGENTINA	EGP SOLAR VI SAU	PESO ARGENTINO
5	ARGENTINA	Empresa Distribuidora Sur SA - Edesur	PESO ARGENTINO
6	ARGENTINA	Enel Argentina SA	PESO ARGENTINO
7	ARGENTINA	Enel Generacion El Chocon S.A.	PESO ARGENTINO
8	ARGENTINA	Enel Trading Argentina S.R.L.	PESO ARGENTINO
9	ARGENTINA	Enel X Argentina S.A.U.	PESO ARGENTINO
10	ARGENTINA	Hidroinvest SA	PESO ARGENTINO
11	ARGENTINA	Parque Solar Cauchari IV SAU	PESO ARGENTINO
12	ARGENTINA	Transportadora De Energia SA- TESA	PESO ARGENTINO
13	ARGENTINA	Gasoducto Atacama Argentina SA Sucursal Argentina	PESO ARGENTINO
14	BRAZIL	Alba Energia Ltda.	REAL BRASILEÑO
15	BRAZIL	Alvorada Energia S.A	REAL BRASILEÑO
16	BRAZIL	Ampla Energia E Servicos S.A.	REAL BRASILEÑO
17	BRAZIL	Apiacas Energia S.A	REAL BRASILEÑO
18	BRAZIL	Bondia Energia Ltda.	REAL BRASILEÑO
19	BRAZIL	Central Geradora Fotovoltaica Bom Nome Ltda	REAL BRASILEÑO
20	BRAZIL	Central Geradora Fotovoltaica Sao Francisco Ltda	REAL BRASILEÑO
21	BRAZIL	Companhia Energetica Do Ceara - Coelce	REAL BRASILEÑO
22	BRAZIL	ENEL GREEN POWER AROEIRA 01 S.A.	REAL BRASILEÑO
23	BRAZIL	ENEL GREEN POWER AROEIRA 02 S.A.	REAL BRASILEÑO
24	BRAZIL	ENEL GREEN POWER LAGOA DO SOL 01 S.A.	REAL BRASILEÑO
25	BRAZIL	ENEL GREEN POWER LAGOA DO SOL 02 S.A.	REAL BRASILEÑO
26	BRAZIL	ENEL GREEN POWER LAGOA DO SOL 03 S.A.	REAL BRASILEÑO
27	BRAZIL	ENEL GREEN POWER LAGOA DO SOL 04 S.A.	REAL BRASILEÑO
28	BRAZIL	ENEL GREEN POWER MORRO NORTE 03 S.A.	REAL BRASILEÑO
29	BRAZIL	ENEL GREEN POWER NOVA OLINDA 04 S.A.	REAL BRASILEÑO
30	BRAZIL	ENEL GREEN POWER NOVA OLINDA 13 S.A.	REAL BRASILEÑO
31	BRAZIL	ENEL GREEN POWER NOVO LAPA 01 S.A.	REAL BRASILEÑO
32	BRAZIL	ENEL GREEN POWER NOVO LAPA 02 S.A.	REAL BRASILEÑO
33	BRAZIL	ENEL GREEN POWER SAO CIRILO 02 S.A.	REAL BRASILEÑO
34	BRAZIL	ENEL GREEN POWER SAO GONCALO 07 S.A.	REAL BRASILEÑO
35	BRAZIL	ENEL GREEN POWER SAO GONCALO 12 S.A.	REAL BRASILEÑO

Appendix IV: Consolidated List of Entities

N°	Country	Company name	Currency
36	BRAZIL	ENEL GREEN POWER SAO GONCALO 18 S.A.	REAL BRASILEÑO
37	BRAZIL	Eletropaulo Metropolitana Eletricidade de Sao Paulo S.A.	REAL BRASILEÑO
38	BRAZIL	Enel Brasil S.A	REAL BRASILEÑO
39	BRAZIL	Enel CIEN SA	REAL BRASILEÑO
40	BRAZIL	Enel Green Power Aroeira 03 S.A.	REAL BRASILEÑO
41	BRAZIL	Enel Green Power Aroeira 04 S.A.	REAL BRASILEÑO
42	BRAZIL	Enel Green Power Aroeira 05 S.A.	REAL BRASILEÑO
43	BRAZIL	Enel Green Power Aroeira 06 S.A.	REAL BRASILEÑO
44	BRAZIL	Enel Green Power Aroeira 07 S.A.	REAL BRASILEÑO
45	BRAZIL	Enel Green Power Aroeira 08 S.A.	REAL BRASILEÑO
46	BRAZIL	Enel Green Power Boa Vista 01 Ltda.	REAL BRASILEÑO
47	BRAZIL	Enel Green Power Boa Vista Eolica S.A	REAL BRASILEÑO
48	BRAZIL	Enel Green Power Cabeça De Boi S.A.	REAL BRASILEÑO
49	BRAZIL	Enel Green Power Cachoeira Dourada SA	REAL BRASILEÑO
50	BRAZIL	Enel Green Power Cerrado Solar S.A	REAL BRASILEÑO
51	BRAZIL	Enel Green Power Cristal Eolica S.A	REAL BRASILEÑO
52	BRAZIL	Enel Green Power Cumarú 01 S.A.	REAL BRASILEÑO
53	BRAZIL	Enel Green Power Cumarú 02 S.A.	REAL BRASILEÑO
54	BRAZIL	Enel Green Power Cumarú 03 S.A.	REAL BRASILEÑO
55	BRAZIL	Enel Green Power Cumarú 04 S.A.	REAL BRASILEÑO
56	BRAZIL	Enel Green Power Cumarú 05 S.A.	REAL BRASILEÑO
57	BRAZIL	Enel Green Power Cumarú Participações S.A.	REAL BRASILEÑO
58	BRAZIL	Enel Green Power Cumarú Solar 01 S.A.	REAL BRASILEÑO
59	BRAZIL	Enel Green Power Cumarú Solar 02 S.A.	REAL BRASILEÑO
60	BRAZIL	Enel Green Power Damascena Eolica S.A.	REAL BRASILEÑO
61	BRAZIL	Enel Green Power Delfina A Eolica S.A.	REAL BRASILEÑO
62	BRAZIL	Enel Green Power Delfina B Eolica S.A.	REAL BRASILEÑO
63	BRAZIL	Enel Green Power Delfina C Eolica S.A.	REAL BRASILEÑO
64	BRAZIL	Enel Green Power Delfina D Eolica S.A.	REAL BRASILEÑO
65	BRAZIL	Enel Green Power Delfina E Eolica S.A.	REAL BRASILEÑO
66	BRAZIL	Enel Green Power Desenvolvimento Ltda.	REAL BRASILEÑO
67	BRAZIL	Enel Green Power Dois Riachos Eolica S.A.	REAL BRASILEÑO
68	BRAZIL	Enel Green Power Emiliana Eolica S.A	REAL BRASILEÑO
69	BRAZIL	Enel Green Power Esperança Eolica S.A.	REAL BRASILEÑO
70	BRAZIL	Enel Green Power Fazenda S.A	REAL BRASILEÑO
71	BRAZIL	Enel Green Power Fontes Dos Ventos 3 S.A.	REAL BRASILEÑO

Appendix IV: Consolidated List of Entities

N°	Country	Company name	Currency
72	BRAZIL	Enel Green Power Fontes II Participacoes S.A.	REAL BRASILEÑO
73	BRAZIL	Enel Green Power Fontes Solar S.A	REAL BRASILEÑO
74	BRAZIL	Enel Green Power Fontes dos Ventos 2 S.A.	REAL BRASILEÑO
75	BRAZIL	Enel Green Power Horizonte Mp Solar S.A.	REAL BRASILEÑO
76	BRAZIL	Enel Green Power Ituverava Norte Solar S.A	REAL BRASILEÑO
77	BRAZIL	Enel Green Power Ituverava Solar S.A.	REAL BRASILEÑO
78	BRAZIL	Enel Green Power Ituverava Sul Solar S.A.	REAL BRASILEÑO
79	BRAZIL	Enel Green Power Joana Eolica S.A	REAL BRASILEÑO
80	BRAZIL	Enel Green Power Lagoa II Participacoes S.A.	REAL BRASILEÑO
81	BRAZIL	Enel Green Power Lagoa III Participacoes S.A.	REAL BRASILEÑO
82	BRAZIL	Enel Green Power Lagoa Participacoes S.A.	REAL BRASILEÑO
83	BRAZIL	Enel Green Power Lagoa do Sol 05 S.A	REAL BRASILEÑO
84	BRAZIL	Enel Green Power Lagoa do Sol 06 S.A	REAL BRASILEÑO
85	BRAZIL	Enel Green Power Lagoa do Sol 07 S.A	REAL BRASILEÑO
86	BRAZIL	Enel Green Power Lagoa do Sol 08 S.A	REAL BRASILEÑO
87	BRAZIL	Enel Green Power Lagoa do Sol 09 S.A	REAL BRASILEÑO
88	BRAZIL	Enel Green Power Lagoa do Sol 10 S.A.	REAL BRASILEÑO
89	BRAZIL	Enel Green Power Lagoa do Sol 11 S.A.	REAL BRASILEÑO
90	BRAZIL	Enel Green Power Lagoa do Sol 12 S.A.	REAL BRASILEÑO
91	BRAZIL	Enel Green Power Lagoa do Sol 13 S.A.	REAL BRASILEÑO
92	BRAZIL	Enel Green Power Manicoba Eolica S.A.	REAL BRASILEÑO
93	BRAZIL	Enel Green Power Modelo I Eolica S.A.	REAL BRASILEÑO
94	BRAZIL	Enel Green Power Modelo II Eolica S.A.	REAL BRASILEÑO
95	BRAZIL	Enel Green Power Morro Do Chapeu I Eolica S.A.	REAL BRASILEÑO
96	BRAZIL	Enel Green Power Morro Do Chapeu II Eolica S.A.	REAL BRASILEÑO
97	BRAZIL	Enel Green Power Morro Norte 02 S.A.	REAL BRASILEÑO
98	BRAZIL	Enel Green Power Morro Norte 04 S.A.	REAL BRASILEÑO
99	BRAZIL	Enel Green Power Morro do Chapeu Solar 01 S.A.	REAL BRASILEÑO
100	BRAZIL	Enel Green Power Mourao S.A.	REAL BRASILEÑO
101	BRAZIL	Enel Green Power Nova Olinda 01 S.A.	REAL BRASILEÑO
102	BRAZIL	Enel Green Power Nova Olinda 02 S.A.	REAL BRASILEÑO
103	BRAZIL	Enel Green Power Nova Olinda 03 S.A.	REAL BRASILEÑO
104	BRAZIL	Enel Green Power Nova Olinda 05 S.A.	REAL BRASILEÑO
105	BRAZIL	Enel Green Power Nova Olinda 06 S.A	REAL BRASILEÑO
106	BRAZIL	Enel Green Power Nova Olinda 07 S.A.	REAL BRASILEÑO
107	BRAZIL	Enel Green Power Nova Olinda 08 S.A	REAL BRASILEÑO
108	BRAZIL	Enel Green Power Nova Olinda 09 S.A	REAL BRASILEÑO

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N°	Country	Company name	Currency
109	BRAZIL	Enel Green Power Nova Olinda 10 S.A.	REAL BRASILEÑO
110	BRAZIL	Enel Green Power Nova Olinda 11 S.A.	REAL BRASILEÑO
111	BRAZIL	Enel Green Power Nova Olinda 12 S.A.	REAL BRASILEÑO
112	BRAZIL	Enel Green Power Novo Lapa 03 S.A.	REAL BRASILEÑO
113	BRAZIL	Enel Green Power Novo Lapa 04 S.A.	REAL BRASILEÑO
114	BRAZIL	Enel Green Power Novo Lapa 05 S.A.	REAL BRASILEÑO
115	BRAZIL	Enel Green Power Novo Lapa 06 S.A.	REAL BRASILEÑO
116	BRAZIL	Enel Green Power Novo Lapa 07 S.A.	REAL BRASILEÑO
117	BRAZIL	Enel Green Power Novo Lapa 08 S.A.	REAL BRASILEÑO
118	BRAZIL	Enel Green Power Paranapanema S.A.	REAL BRASILEÑO
119	BRAZIL	Enel Green Power Pau Ferro Eolica S.A	REAL BRASILEÑO
120	BRAZIL	Enel Green Power Pedra Do Geronimo Eolica S.A	REAL BRASILEÑO
121	BRAZIL	Enel Green Power Primavera Eolica S.A	REAL BRASILEÑO
122	BRAZIL	Enel Green Power Salto Apiacas S.A.	REAL BRASILEÑO
123	BRAZIL	Enel Green Power Sao Abraao Eolica S.A.	REAL BRASILEÑO
124	BRAZIL	Enel Green Power Sao Cirilo 03 S.A	REAL BRASILEÑO
125	BRAZIL	Enel Green Power Sao Goncalo 02 S.A.	REAL BRASILEÑO
126	BRAZIL	Enel Green Power Sao Goncalo 08 S.A.	REAL BRASILEÑO
127	BRAZIL	Enel Green Power Sao Goncalo 1 S.A.	REAL BRASILEÑO
128	BRAZIL	Enel Green Power Sao Goncalo 10 S.A.	REAL BRASILEÑO
129	BRAZIL	Enel Green Power Sao Goncalo 11 S.A.	REAL BRASILEÑO
130	BRAZIL	Enel Green Power Sao Goncalo 14	REAL BRASILEÑO
131	BRAZIL	Enel Green Power Sao Goncalo 15	REAL BRASILEÑO
132	BRAZIL	Enel Green Power Sao Goncalo 17 S.A	REAL BRASILEÑO
133	BRAZIL	Enel Green Power Sao Goncalo 19 S.A	REAL BRASILEÑO
134	BRAZIL	Enel Green Power Sao Goncalo 21 S.A.	REAL BRASILEÑO
135	BRAZIL	Enel Green Power Sao Goncalo 22 S.A.	REAL BRASILEÑO
136	BRAZIL	Enel Green Power Sao Goncalo 3 S.A.	REAL BRASILEÑO
137	BRAZIL	Enel Green Power Sao Goncalo 4 S.A.	REAL BRASILEÑO
138	BRAZIL	Enel Green Power Sao Goncalo 5 S.A.	REAL BRASILEÑO
139	BRAZIL	Enel Green Power Sao Goncalo 6 S.A.	REAL BRASILEÑO
140	BRAZIL	Enel Green Power Sao Judas Eolica S.A	REAL BRASILEÑO
141	BRAZIL	Enel Green Power Sao Micael 01 S.A.	REAL BRASILEÑO
142	BRAZIL	Enel Green Power Sao Micael 02 S.A.	REAL BRASILEÑO
143	BRAZIL	Enel Green Power Sao Micael 03 S.A.	REAL BRASILEÑO
144	BRAZIL	Enel Green Power Sao Micael 04 S.A.	REAL BRASILEÑO

Appendix IV: Consolidated List of Entities

N°	Country	Company name	Currency
145	BRAZIL	Enel Green Power Sao Micael 05 S.A.	REAL BRASILEÑO
146	BRAZIL	Enel Green Power Tacaico Eolica S.A	REAL BRASILEÑO
147	BRAZIL	Enel Green Power Ventos De Santa Angela 1 S.A.	REAL BRASILEÑO
148	BRAZIL	Enel Green Power Ventos De Santa Angela 10 S.A.	REAL BRASILEÑO
149	BRAZIL	Enel Green Power Ventos De Santa Angela 14 S.A.	REAL BRASILEÑO
150	BRAZIL	Enel Green Power Ventos De Santa Angela 15 S.A.	REAL BRASILEÑO
151	BRAZIL	Enel Green Power Ventos De Santa Angela 17 S.A.	REAL BRASILEÑO
152	BRAZIL	Enel Green Power Ventos De Santa Angela 19 S.A.	REAL BRASILEÑO
153	BRAZIL	Enel Green Power Ventos De Santa Angela 2 S.A	REAL BRASILEÑO
154	BRAZIL	Enel Green Power Ventos De Santa Angela 20 S.A.	REAL BRASILEÑO
155	BRAZIL	Enel Green Power Ventos De Santa Angela 21 S.A.	REAL BRASILEÑO
156	BRAZIL	Enel Green Power Ventos De Santa Angela 3 S.A.	REAL BRASILEÑO
157	BRAZIL	Enel Green Power Ventos De Santa Angela 4 S.A.	REAL BRASILEÑO
158	BRAZIL	Enel Green Power Ventos De Santa Angela 6 S.A.	REAL BRASILEÑO
159	BRAZIL	Enel Green Power Ventos De Santa Angela 7 S.A.	REAL BRASILEÑO
160	BRAZIL	Enel Green Power Ventos De Santa Angela 8 S.A.	REAL BRASILEÑO
161	BRAZIL	Enel Green Power Ventos De Santa Angela 9 S.A.	REAL BRASILEÑO
162	BRAZIL	Enel Green Power Ventos De Santa Angela ACL 12 S.A.	REAL BRASILEÑO
163	BRAZIL	Enel Green Power Ventos De Santa Angela ACL 18 S.A.	REAL BRASILEÑO
164	BRAZIL	Enel Green Power Ventos De Santa Angela Acl 13 S.A.	REAL BRASILEÑO
165	BRAZIL	Enel Green Power Ventos De Santa Angela Acl 16 S.A	REAL BRASILEÑO
166	BRAZIL	Enel Green Power Ventos De Santa Esperanca 08 S.A.	REAL BRASILEÑO
167	BRAZIL	Enel Green Power Ventos De Santa Esperanca 1 S.A.	REAL BRASILEÑO
168	BRAZIL	Enel Green Power Ventos De Santa Esperanca 13 S.A.	REAL BRASILEÑO
169	BRAZIL	Enel Green Power Ventos De Santa Esperanca 15 S.A.	REAL BRASILEÑO
170	BRAZIL	Enel Green Power Ventos De Santa Esperanca 16 S.A.	REAL BRASILEÑO
171	BRAZIL	Enel Green Power Ventos De Santa Esperanca 17 S.A	REAL BRASILEÑO
172	BRAZIL	Enel Green Power Ventos De Santa Esperanca 21 S.A.	REAL BRASILEÑO
173	BRAZIL	Enel Green Power Ventos De Santa Esperanca 22 S.A.	REAL BRASILEÑO
174	BRAZIL	Enel Green Power Ventos De Santa Esperanca 25 S.A.	REAL BRASILEÑO
175	BRAZIL	Enel Green Power Ventos De Santa Esperanca 26 S.A.	REAL BRASILEÑO
176	BRAZIL	Enel Green Power Ventos De Santa Esperanca Participacoes S.A.	REAL BRASILEÑO
177	BRAZIL	Enel Green Power Ventos de Santa Angela 11 S.A.	REAL BRASILEÑO
178	BRAZIL	Enel Green Power Ventos de Santa Angela 5 S.A.	REAL BRASILEÑO
179	BRAZIL	Enel Green Power Ventos de Santa Esperanca 3 S.A.	REAL BRASILEÑO
180	BRAZIL	Enel Green Power Ventos de Santa Esperanca 7 S.A.	REAL BRASILEÑO

Appendix IV: Consolidated List of Entities

N°	Country	Company name	Currency
181	BRAZIL	Enel Green Power Ventos de Santo Orestes 1 S.A.	REAL BRASILEÑO
182	BRAZIL	Enel Green Power Ventos de Santo Orestes 2 S.A.	REAL BRASILEÑO
183	BRAZIL	Enel Green Power Ventos de Sao Roque 01 S.A.	REAL BRASILEÑO
184	BRAZIL	Enel Green Power Ventos de Sao Roque 02 S.A.	REAL BRASILEÑO
185	BRAZIL	Enel Green Power Ventos de Sao Roque 03 S.A.	REAL BRASILEÑO
186	BRAZIL	Enel Green Power Ventos de Sao Roque 04 S.A.	REAL BRASILEÑO
187	BRAZIL	Enel Green Power Ventos de Sao Roque 05 S.A.	REAL BRASILEÑO
188	BRAZIL	Enel Green Power Ventos de Sao Roque 06 S.A.	REAL BRASILEÑO
189	BRAZIL	Enel Green Power Ventos de Sao Roque 07 S.A.	REAL BRASILEÑO
190	BRAZIL	Enel Green Power Ventos de Sao Roque 08 S.A.	REAL BRASILEÑO
191	BRAZIL	Enel Green Power Ventos de Sao Roque 11 S.A.	REAL BRASILEÑO
192	BRAZIL	Enel Green Power Ventos de Sao Roque 13 S.A.	REAL BRASILEÑO
193	BRAZIL	Enel Green Power Ventos de Sao Roque 16 S.A.	REAL BRASILEÑO
194	BRAZIL	Enel Green Power Ventos de Sao Roque 17 S.A.	REAL BRASILEÑO
195	BRAZIL	Enel Green Power Ventos de Sao Roque 18 S.A.	REAL BRASILEÑO
196	BRAZIL	Enel Green Power Ventos de Sao Roque 19 S.A.	REAL BRASILEÑO
197	BRAZIL	Enel Green Power Ventos de Sao Roque 22 S.A.	REAL BRASILEÑO
198	BRAZIL	Enel Green Power Ventos de Sao Roque 26 S.A.	REAL BRASILEÑO
199	BRAZIL	Enel Green Power Ventos de Sao Roque 29 S.A.	REAL BRASILEÑO
200	BRAZIL	Enel Green Power Volta Grande S.A.	REAL BRASILEÑO
201	BRAZIL	Enel Green Power Zeus II - Delfina 8 S.A.	REAL BRASILEÑO
202	BRAZIL	Enel Green Power Zeus Sul 1 Ltda.	REAL BRASILEÑO
203	BRAZIL	Enel Solucoes Energeticas Ltda	REAL BRASILEÑO
204	BRAZIL	Enel Trading Brasil S.A.	REAL BRASILEÑO
205	BRAZIL	Enel X Brasil Gerenciamento De Energia Ltda	REAL BRASILEÑO
206	BRAZIL	Enel X Brasil S.A.	REAL BRASILEÑO
207	BRAZIL	Enel X Demand Response S.A.	REAL BRASILEÑO
208	BRAZIL	Enel X Mobilidade Urbana S.A.	REAL BRASILEÑO
209	BRAZIL	Enel X Way Brasil S.A.	REAL BRASILEÑO
210	BRAZIL	Enelpower Do Brasil Ltda	REAL BRASILEÑO
211	BRAZIL	Fazenda Aroeira Empreendimento de Energia Ltda.	REAL BRASILEÑO
212	BRAZIL	Fotons de Santo Anchieta Energias Renovaveis S.A.	REAL BRASILEÑO
213	BRAZIL	Isamu Ikeda Energia S.A	REAL BRASILEÑO
214	BRAZIL	Jade Energia Ltda	REAL BRASILEÑO
215	BRAZIL	LUZ DE ITANHAEM S.A.	REAL BRASILEÑO
216	BRAZIL	LUZ DE JABOATAO ENERGIA S.A.	REAL BRASILEÑO

Appendix IV: Consolidated List of Entities

N°	Country	Company name	Currency
217	BRAZIL	LUZ DE MARINGA S.A.	REAL BRASILEÑO
218	BRAZIL	Luz de Alagoinhas S.A.	REAL BRASILEÑO
219	BRAZIL	Luz de Angra Energia S.A.	REAL BRASILEÑO
220	BRAZIL	Luz de Caruaru Energia S.A.	REAL BRASILEÑO
221	BRAZIL	Luz de Cataguases S.A	REAL BRASILEÑO
222	BRAZIL	Luz de Caxias do Sul S.A.	REAL BRASILEÑO
223	BRAZIL	Luz de Macapa Energia S.A.	REAL BRASILEÑO
224	BRAZIL	Luz de Ponta Grossa S.A.	REAL BRASILEÑO
225	BRAZIL	Parque Eolico Palmas Dos Ventos Ltda	REAL BRASILEÑO
226	BRAZIL	Primavera Energia S.A	REAL BRASILEÑO
227	BRAZIL	Quatiara Energia S.A	REAL BRASILEÑO
228	BRAZIL	Socibe Energia S.A	REAL BRASILEÑO
229	BRAZIL	USINA EOLICA PEDRA PINTADA A LTDA.	REAL BRASILEÑO
230	BRAZIL	USINA EOLICA PEDRA PINTADA B LTDA.	REAL BRASILEÑO
231	BRAZIL	USINA EOLICA PEDRA PINTADA C LTDA	REAL BRASILEÑO
232	BRAZIL	USINA EOLICA PEDRA PINTADA D LTDA.	REAL BRASILEÑO
233	BRAZIL	USINA EOLICA PEDRA PINTADA E LTDA.	REAL BRASILEÑO
234	BRAZIL	USINA FOTOVOLTAICA ARINOS E 11 LTDA	REAL BRASILEÑO
235	BRAZIL	USINA FOTOVOLTAICA ARINOS E 12 LTDA	REAL BRASILEÑO
236	BRAZIL	USINA FOTOVOLTAICA ARINOS E 14 LTDA	REAL BRASILEÑO
237	BRAZIL	USINA FOTOVOLTAICA ARINOS E 15 LTDA.	REAL BRASILEÑO
238	BRAZIL	USINA FOTOVOLTAICA ARINOS E 17 LTDA	REAL BRASILEÑO
239	BRAZIL	USINA FOTOVOLTAICA ARINOS E 21 LTDA.	REAL BRASILEÑO
240	BRAZIL	USINA FOTOVOLTAICA ARINOS E 23 LTDA.	REAL BRASILEÑO
241	BRAZIL	USINA FOTOVOLTAICA ARINOS E 24 LTDA.	REAL BRASILEÑO
242	BRAZIL	Usina Eolica Pedra Pintada F Ltda.	REAL BRASILEÑO
243	BRAZIL	Usina Eolica Pedra Pintada G Ltda.	REAL BRASILEÑO
244	BRAZIL	Usina Fotovoltaica Arinos E 13 Ltda.	REAL BRASILEÑO
245	BRAZIL	Usina Fotovoltaica Arinos E 16 Ltda.	REAL BRASILEÑO
246	BRAZIL	Usina Fotovoltaica Arinos E 22 Ltda.	REAL BRASILEÑO
247	BRAZIL	VENTOS DE SAO CIRILO ENERGIAS RENOVAVEIS S.A.	REAL BRASILEÑO
248	BRAZIL	VENTOS DE SAO MARIO ENERGIAS RENOVAVEIS S/A	REAL BRASILEÑO
249	BRAZIL	Ventos de Santa Angela Energias Renovaveis S.A	REAL BRASILEÑO
250	BRAZIL	Ventos de Santa Esperanca Energias Renovaveis S.A	REAL BRASILEÑO
251	BRAZIL	Ventos de Santo Orestes Energias Renovaveis S.A	REAL BRASILEÑO
252	BRAZIL	Ventos de Sao Roque Energias Renovaveis S.A.	REAL BRASILEÑO

Appendix IV: Consolidated List of Entities

N°	Country	Company name	Currency
253	CHILE	Enel Americas S.A.	PESO CHILENO
254	COLOMBIA	ATLANTICO PHOTOVOLTAIC S.A.S. ESP	PESO COLOMBIANO
255	COLOMBIA	EGP fotovoltaica La Loma S.A.S en liquidacion	PESO COLOMBIANO
256	COLOMBIA	Enel Colombia SA ESP	PESO COLOMBIANO
257	COLOMBIA	Enel X Colombia SAS ESP	PESO COLOMBIANO
258	COLOMBIA	Enel X Way Colombia S.A.S.	PESO COLOMBIANO
259	COLOMBIA	GUAYEPO SOLAR III S.A.S ESP	PESO COLOMBIANO
260	COLOMBIA	GUAYEPO SOLAR SAS	PESO COLOMBIANO
261	COLOMBIA	LATAMSOLAR ENERGIAS RENOVABLES S.A.S.	PESO COLOMBIANO
262	COLOMBIA	LATAMSOLAR FOTOVOLTAICA FUNDACION SAS	PESO COLOMBIANO
263	COLOMBIA	Latamsolar Fotovoltaica Sahagun S.A.S.	PESO COLOMBIANO
264	COLOMBIA	WIND AUTOGENERACION S.A.S.	PESO COLOMBIANO
265	COSTA RICA	Enel Costa Rica CAM S.A.	COLÓN COSTARICENSE
266	COSTA RICA	PH Chucas S.A.	COLÓN COSTARICENSE
267	COSTA RICA	PH Don Pedro S.A.	COLÓN COSTARICENSE
268	COSTA RICA	PH Rio Volcan S.A.	COLÓN COSTARICENSE
269	GUATEMALA	Enel Guatemala, S.A.	QUETZAL
270	GUATEMALA	Generadora Montecristo, S.A.	QUETZAL
271	GUATEMALA	Generadora de Occidente, S.A.	QUETZAL
272	GUATEMALA	Renovables de Guatemala, S.A.	QUETZAL
273	GUATEMALA	Tecnoguat, S.A.	QUETZAL
274	PANAMA	Enel Fortuna SA	DÓLAR AMERICANO
275	PANAMA	Enel Panama CAM, S.R.L	DÓLAR AMERICANO
276	PANAMA	Enel Renewable, S.R.L.	DÓLAR AMERICANO
277	PANAMA	Generadora Solar Austral, S.A.	DÓLAR AMERICANO
278	PANAMA	Generadora Solar El Puerto, S.A.	DÓLAR AMERICANO
279	PANAMA	Generadora Solar de Occidente, S.A.	DÓLAR AMERICANO

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