



Total Tax Contribution Enel Américas 2021

May 2022



“ Taxes contribute to a more equal society and to sustainable development

As the largest private electricity company in the region, we are aware of our important role in contributing to the sustainable progress of the countries in which we operate. This contribution includes investments, job opportunities and adequate long-term growth, but it is also directly linked to a tax contribution. Taxes paid are a mechanism for the redistribution of wealth that improves societies and communities. We are deeply proud of Enel Americas contribution, making the difference on local people's lives where we operate.

In the era of stakeholder's capitalism, we need to take into account the needs of all stakeholders and promote long term value creation. One of the main responsibilities of corporations is to pay their fair share of taxes, always according to the law, contributing to a more equal society.

As of 2018, Enel América has adopted a Total Tax Contribution model, providing information on all taxes paid. In 2021 Enel Americas has taken an important step to accelerate Energy Transition in the Region by incorporating renewable assets in Argentina, Brazil, Colombia, Peru, Costa Rica, Panama and Guatemala in its generation portfolio. Due to the merger with EGP Americas effective since April 1st, 2021, we include tax contributions from 268 entities: 45 from January 1st to December 31st, and 223 from April 1st to December 31st.

We understand transparency as a factor that favors sustainable development and as an essential dimension of sustainable finance and a key enabler to promote a Circular Economy mindset. The adoption of a clear and public tax strategy, solid tax compliance and risk management & control system are key.

In order to disclose these efforts, this year for the first time, Enel Americas has published its integrated report, consolidating financial and non-financial indicators in the same communication. We encourage other companies in Latam to follow this path to promote best practices in transparency hoping that our region can become a reference in ESG.



Aurelio Bustilho

CFO, Enel América

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1. Enel Américas' Tax Strategy, Governance and Principles



Tax Transparency approach*

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

Tax strategy

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

Tax strategy objectives

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

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



Tax Transparency approach

Tax strategy principles

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



Values

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



Legality

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



Tone at the top

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



Transparency

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



Shareholder value

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

Tax Transparency approach

Governance

Enel Group ensures that the tax strategy is acknowledged and applied within the Company through the governance bodies. Its interpretation is left to the Parent Company, through the Tax unit, which also manages its periodic updates.

Compliance

The Group entities must respect the principle of legality, by swiftly applying the tax laws of the countries where the Group operates, to ensure that the wording, spirit and purpose of the applicable tax rule or system is respected. Moreover, Enel Group does not undertake behaviors or domestic or cross-border operations that result in purely artificial constructions, that do not reflect the economic reality and from which it is reasonable to expect undue tax advantages, where they conflict with the purpose or spirit of tax provisions or system in question and give rise to double deduction, deduction/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 intercompany transactions follow a transfer pricing policy, which has been adopted by the Enel Group in line with the *arm's length principle*, an international standard established by the *Model Tax Convention* and referred to in the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (hereinafter also referred to as the “OECD Guidelines”). Intercompany relations are structured at market prices and conditions, ensuring value creation in the places where the Group conducts its business.

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



Tax Transparency approach

Low-tax jurisdictions

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

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

Tax incentives

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



Tax governance, control and risk management

Governance body

In Enel's organizational model, the Holding Company's Tax Affairs unit is tasked – among other things – with developing the Group's tax strategy, identifying, analyzing and managing the various optimization initiatives, monitoring the key tax issues and providing its support to the various Business Lines. Alongside the Holding Function, the Tax Affairs units of the various countries – acting in accordance with the values and principles of the tax strategy set out by the Holding Company – are responsible for managing compliance, tax planning and tax monitoring at local level.

The Tax units must be the appropriate size and equipped with the necessary skills to perform the role of a decision-making analysis center within the governance and business processes, in addition to the role of overseeing performance. For this purpose, specific and ongoing training initiatives on tax issues at both country and global level are set up, with recurring meetings between all of the Group's Tax Managers in order to ensure the appropriate alignment.

Organization

The Enel Group has adopted a set of rules, procedures and standards which are part of the Group's wider organization and control system and which are considered key points of reference that all parties, depending on their type of relationship with the Group, are required to observe¹. The various policies and procedures applicable both at Group level and country level govern the activities, as well as their management procedures and Tax Affairs responsibilities including in relation to other corporate Functions. These documents are published on the company Intranet and are accessible to all Enel people; they form the general rules of conduct applicable within the Group when carrying out activities. Specifically in relation to taxation, in addition to the tax strategy there are specific organizational documents – both at global and local level – regarding the processes of tax compliance, tax planning, tax monitoring, transfer pricing and tax risk management.

¹For example: Code of Ethics; Zero Tolerance of Corruption Plan; 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 CCNL (national collective bargaining agreement); any other documentation relating to the current control systems; the relevant accounting standards; procedures and IT applications.



Tax governance, control and risk management

Tax risks

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

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

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

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. With regard to significant uncertain tax positions, reference should be made to the information and comments provided in the Integrated Annual Report 2021.

Mechanism for stakeholder reports

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

Transparent relationship with stakeholders

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

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



EUROPEAN BUSINESS TAX FORUM

"European business engaging in the public tax debate"

2. Context and Methodology



Purpose of this report and methodology



“Enel Américas, in the spirit of its sustainability strategy, manages its tax-related activities in accordance with values of honesty and integrity.”

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

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

The total tax data, as defined and detailed in the following, is determined through the various taxes paid* by all the entities in the scope of each tax jurisdiction in the year subject to reporting regardless of the tax year to which the taxes refer.

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

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

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

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

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

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

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

Background and the purpose of this report

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

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

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



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

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

- **Profit taxes:** this category includes taxes on company profits, that can be both borne (e.g. corporate income tax that may be levied on State or local level, trade tax on business profits, solidarity surcharge, as well as taxes withheld at source) and collected, in the case where they are applied to a third party or to a physical person (e.g. withholding taxes on interest income, royalties, subcontractors and suppliers);
- **Property - Property taxes:** taxes on the ownership, use or transfer of tangible or intangible property. This category includes both Taxes borne (e.g. taxes on ownership and use of property; capital tax levied on share capital increase; transfer taxes on the acquisition or disposal of assets; net wealth and capital transactions; registration duties, stamp duties related to transfer of real estate; stamp duty on share transfers; tax on financial operations levied on transactions involving foreign loans or financing, etc.), and Taxes collected (e.g. rental of business duty collected by the leaser and paid to the government);
- **People – Employment taxes:** this category generally includes taxes on employment, including those on income tax and social security payments. Taxes levied on the employer are considered Taxes borne (e.g. social security contributions, health insurance, pensions, disability contributions), while taxes levied on the employee are considered as Taxes collected (e.g. personal income tax or social security contributions levied on the employee which are normally withheld by the employer).
- **Products - Taxes on products and services:** Indirect taxes levied on production, sale or use of goods and services, including taxes and duties levied on international trade and transactions. This category includes taxes that can be paid by businesses with reference to their own consumption of goods and services, notwithstanding that these may be paid to the supplier of the goods and services, rather than directly to the government. This category includes both Taxes borne (e.g. consumption tax; turnover tax; excise duties; customs duties; import duties; taxes on insurance contracts; taxes on the use and ownership of motor vehicles; unrecoverable VAT) and Taxes collected (e.g. net VAT paid).

Background and the purpose of this report

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

Environmental taxes paid by Enel Américas in 2021: Environmental Audit Rate in Argentina; Public Light Tax, Vehicle taxes, Tax Law 99 in Colombia; Annual fee - Entities of electricity (public activities) in Panama; and Water Rights in Perú.

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

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

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

4. Main Assumptions made during the preparation of this Report

• **Perimeter:** This report takes into account 100% of the tax contribution made by companies whose accounts are consolidated with those of the parent company by the full consolidation method, provided that it has been possible to obtain the necessary information. In particular, this report considers the tax contributions made by 268 entities in 2021, aligned with the scope of the CbC, considering the parameters below:

- It includes the economic information of 45 companies (Conventional Electricity Companies and others, located in Argentina, Brazil, Colombia and Peru, and the Holding Company, Enel Américas, located in Chile) from January 1st to December 31st, 2021.
- Additionally to the latter, and considering an international restructuring process (merger of EGP Americas effective since April 1st, 2021), this report includes the economic information of 223 companies (Renewable Electricity Companies and others, located in Argentina, Brazil, Colombia, Costa Rica, Guatemala, Panama, and Peru, and 2 Holding Companies located in Chile) from April 1st to December 31st, 2021.

- **Currency:** As the local data of Enel Américas' offices have been collected in local currency, the report refers to currency conversion rates which have been taken from the main banking institutes of the countries involved
- **Source of economic and financial data:** the data represented in the report are expressed under local GAAP (Generally Accepted Accounting Principles) or IFRS accounting principles adopted by Enel Américas and are at stand-alone entity level.
- **Rounding:** Due to rounding, numbers presented throughout this report may not add up precisely to the totals indicated.



Background and the purpose of this report

Revenues: 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 in order to arrive to an amount at a group level. The amount of total 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 local GAAP 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 Américas. 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 the purpose of this report

Total value distributed: Total (economic) value distributed to society is composed of:

i) Net interest, which is calculated as the net value of interest expense and interest income as per information from financial statements of the entities. This amount represents value distributed to the creditors of the entities included in the TTC perimeter.

ii) Profit after taxes, which is the Net income of the company. For the purposes of this report, such data has been aggregated in order to arrive to an amount at a group level.

The data from consolidated financial statements of Enel has not been used since it include some countries that are out of the perimeter of this TTC Report (such as Canada, United States of America, South Korea etc.)

(Similarly to Profit before taxes, this amount excludes dividends, where relevant).

iii) Wages and salaries, has been calculated as mentioned in the relevant section above.

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

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

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

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

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









3. Executive Summary

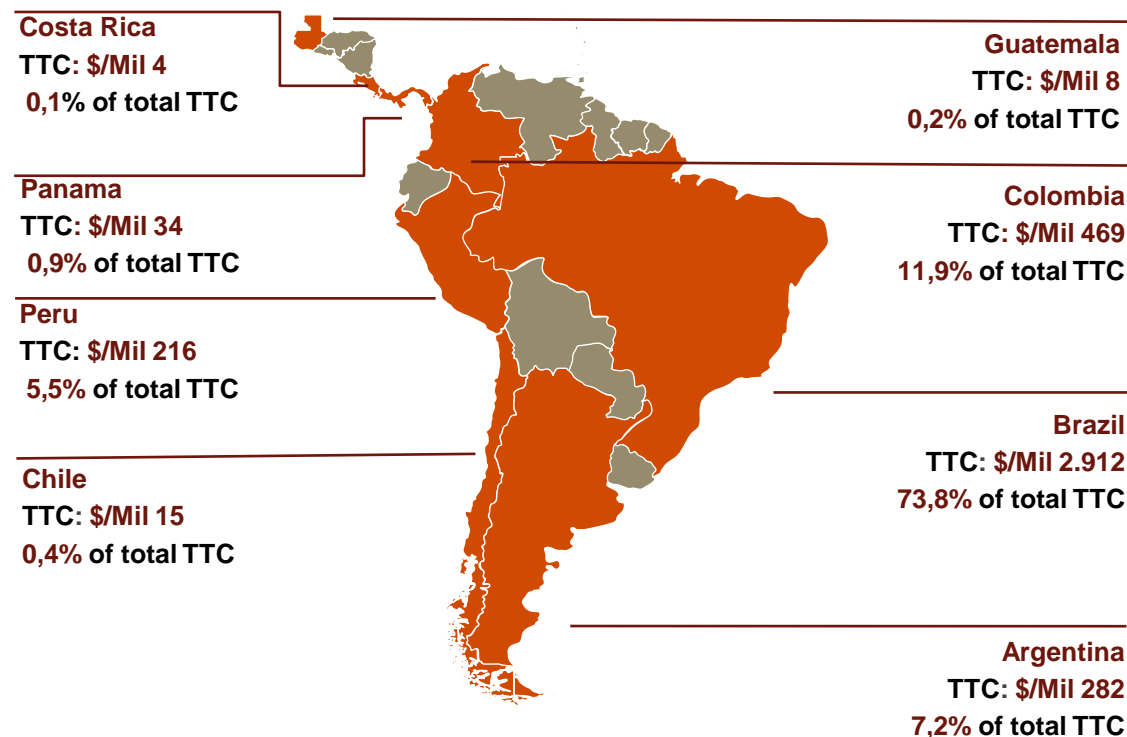


Enel Américas – Key Figures 2021



Countries in which Enel Américas operates

	Entities	Qty.	268
	Revenues	\$/Mil	20.139
	Profit before tax	\$/Mil	1.782
	Profit tax accrued	\$/Mil	854
	Profit tax paid	\$/Mil	707
	Taxes borne	\$/Mil	1.391
	Taxes collected	\$/Mil	2.549
	Employees	Qty.	16.568



-  Countries with Enel Américas presence, considered in TTC Report
-  Countries without Enel Américas presence.

Enel Américas – Key Figures 2020



Entities

Qty.

40



Revenues

\$/Mil

15.974



Profit before tax

\$/Mil

1.738



Profit tax accrued

\$/Mil

598



Profit tax paid

\$/Mil

621



Taxes borne

\$/Mil

1.343



Taxes collected

\$/Mil

2.475



Employees

Qty.

16.871

Countries in which Enel Américas operates

Colombia

TTC: \$/Mil 507

13,3% of total TTC

Peru

TTC: \$/Mil 190

5% of total TTC

Chile

TTC: \$/Mil 31

0,8% of total TTC

Brazil

TTC: \$/Mil 2.742

71,8% of total TTC

Argentina

TTC: \$/Mil 348

9,1% of total TTC



Countries with Enel Américas presence, considered in TTC Report

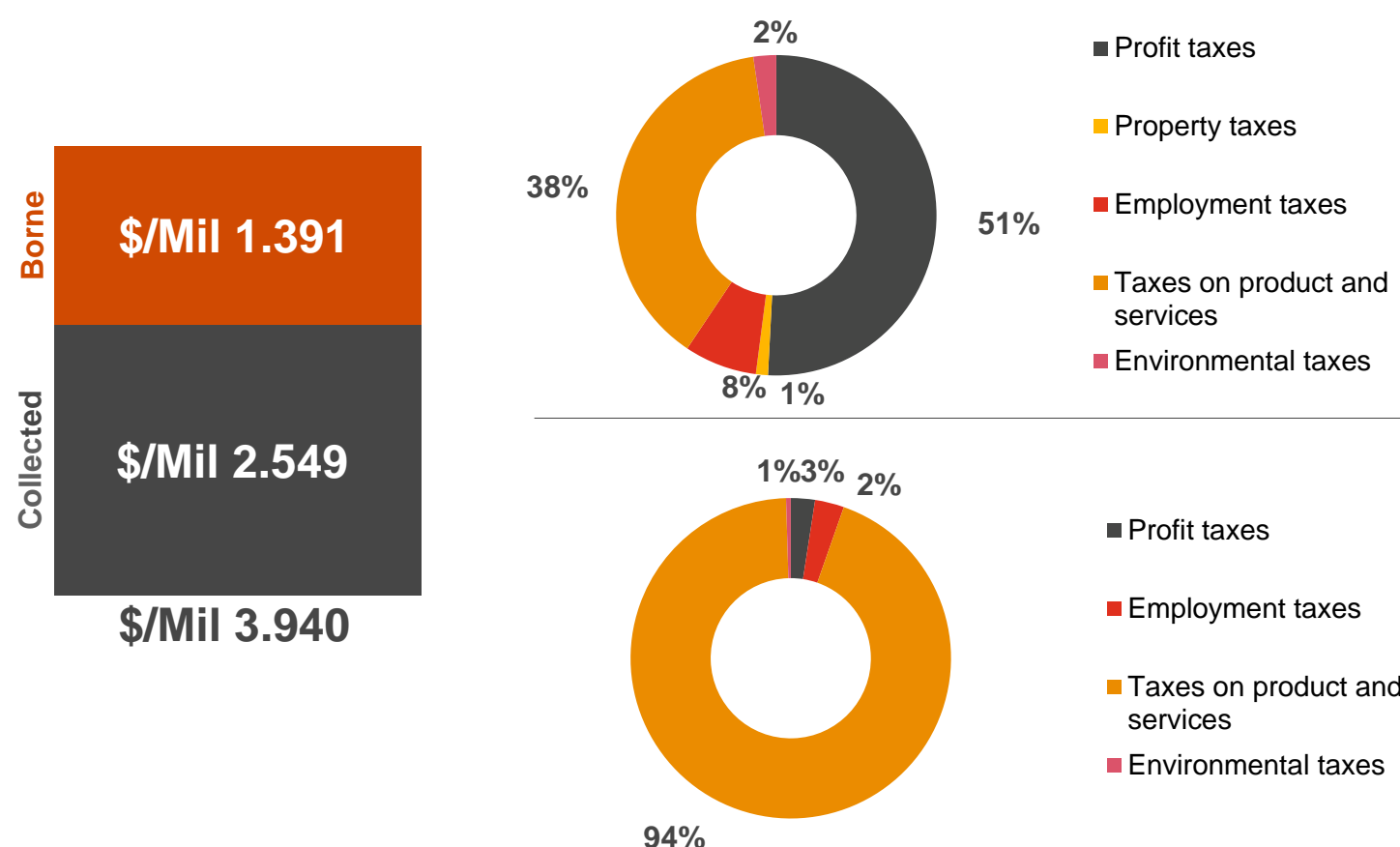


Countries without Enel Américas presence.

Total Tax Contribution

Enel Américas' Total Tax Contribution* in 2021 amounted to **3.940 million US dollars**, with an increase of **3%** compared with 2020, in which **Enel Américas** had a **Total Tax Contribution** of **3.818 million US dollars**, mainly due to an **26% increase** in **Enel Américas'** revenues.

Note That **35%** of the **Total Tax Contribution** corresponds to **Taxes borne** and the remaining **65%** to **Taxes collected**.



Taxes borne 2021

Taxes borne by Enel Américas in 2021 amounted to **1.391 million US dollars**. Most of this amount corresponds to **Profit taxes**, which represent **51%** of **Taxes borne**. **Profit taxes** are followed by **Taxes on products and services**, which represents **38%** of **Taxes borne**.

Taxes collected 2021

Taxes collected by Enel Américas in 2021 amounted to **2.549 million US dollars**. Most of this corresponds to **Taxes on products and services** which represents **94%** of **Taxes collected**.

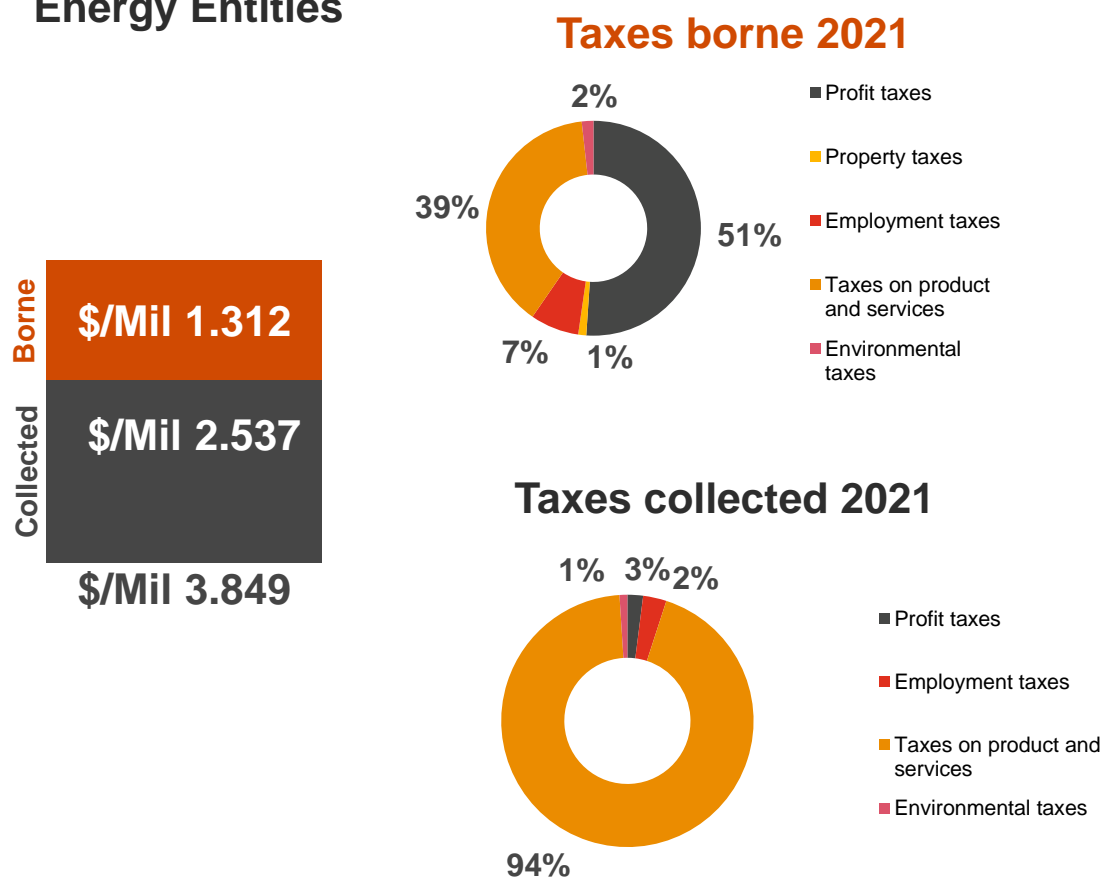
[*] **Total Tax Contribution** considers the total amount of taxes paid in 2021 on cash basis, as opposed to the other components of the **Total value distributed** that follow an accrual basis. Please refer to the following slides.



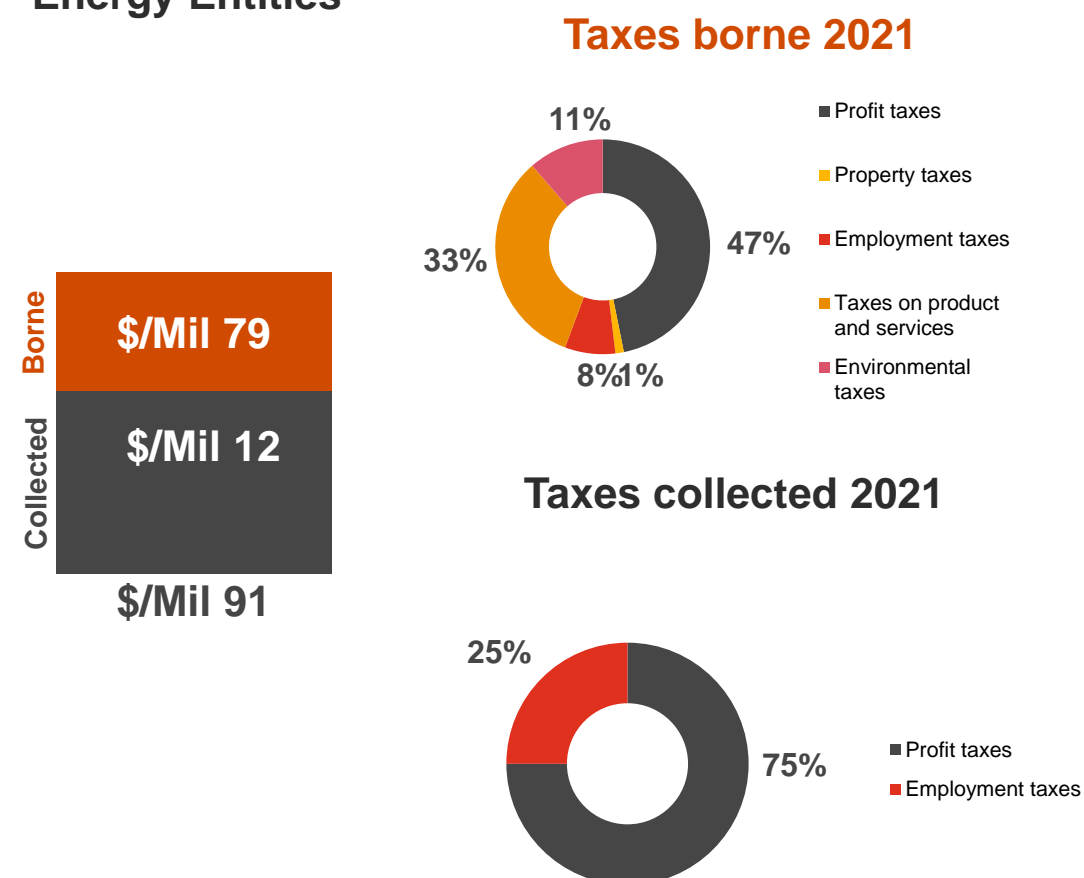
Total Tax Contribution

Enel Américas' Total Tax Contribution in **2021** amounted to **3.940 million US dollars**. Of which **98% (3.849 million US dollars)** corresponds to conventional energy entities, and the other **2% (91 million US dollars)** corresponds to renewable energy entities.

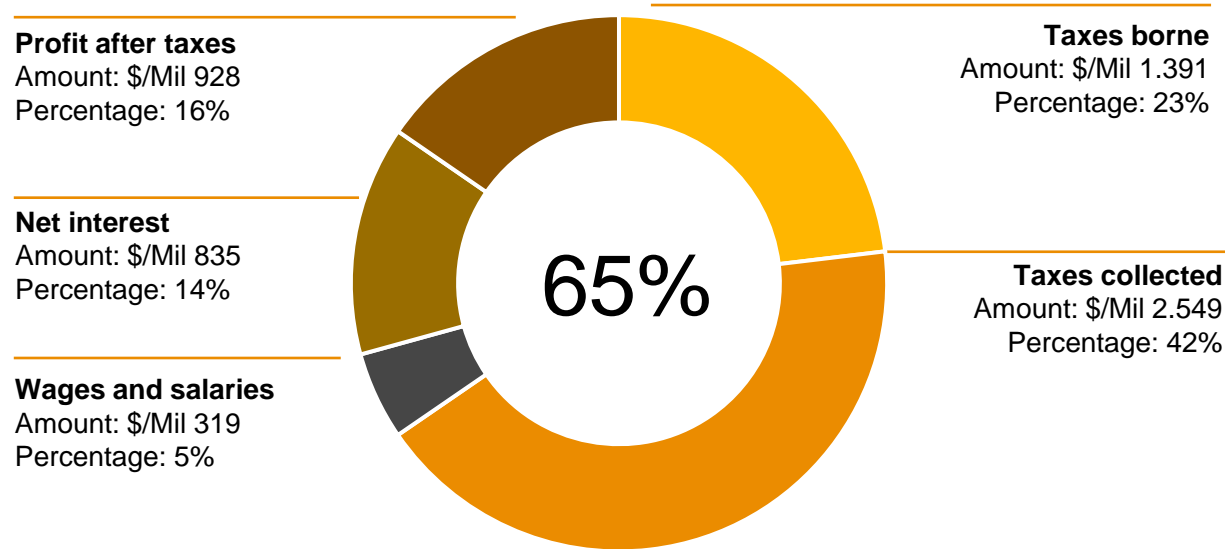
Conventional Energy Entities



Renewables Energy Entities



Distributed tax value*



Enel Américas has paid to the public administration around **65%** of the **Total value distributed** generated in 2021 in the form of taxes either borne or collected (**Distributed Tax Value**). Similar proportion has also been observed for **2020 (66%)**.

For every **100 US dollars** of generated value, **65 US dollars** were used for tax payments.

56%

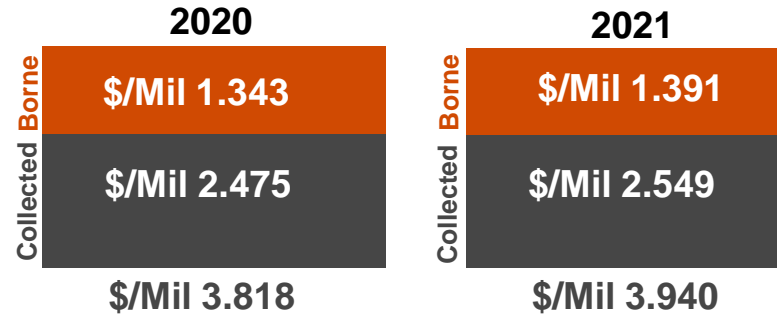
Total Tax Contribution Rate in 2021

Enel Américas had a **Total Tax Contribution Rate (TTCR)** of 56%. This means an **increased by 1%** in relation to 2020, which was 55%. This can be explained due to an increase in **Taxes borne** by 4%.

Keep in mind that **TTCR** reveals the share of **Taxes borne** on total **Profit before taxes borne**.

The main indicators and trends of the TTC

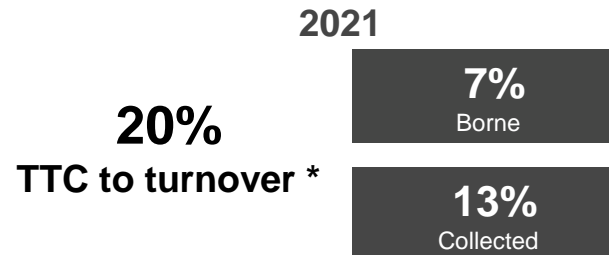
TTC trend in 2020-2021



Taxes borne over the past year have been increased in approximately 48 million US dollars, which represents a 4% increase in relative terms, mainly due to the increase of 70% of the **Profit taxes** in Brazil (92 million US dollars) and 40% of the **Profit taxes** in Peru (35 million US dollars). Such increase was almost netted by the decrease in the same area in Argentina, which was of a 69 million US dollars (68%). Additionally a decrease in **Taxes on products and services** in Brazil (23 million US dollars, which represents 5% decrease) and Colombia (24 million US dollars, which represents 26% decrease), help to the aforementioned netting.

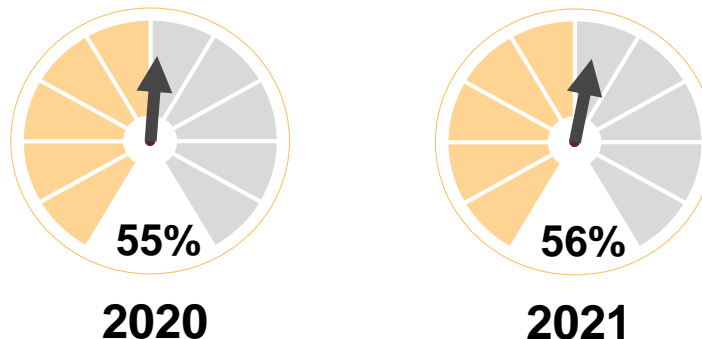
Taxes collected have increased approximately 74 million US dollars, which represents an increase in relative terms of 3%, mainly due to a 5% increase of the Brazilian **Taxes on products and services** equivalent to **96 million US dollars**.

TTC to turnover



In 2021, the **Total Tax Contribution** made to the public authorities **represented 20%** of the total generated revenues. For every **100 US dollars** of generated revenues, **20 US dollars** were used to pay taxes.

TTC Rate trend in 2020-2021



In 2021 **Enel Américas' Total Tax Contribution** increased **1% compared with 2020**.

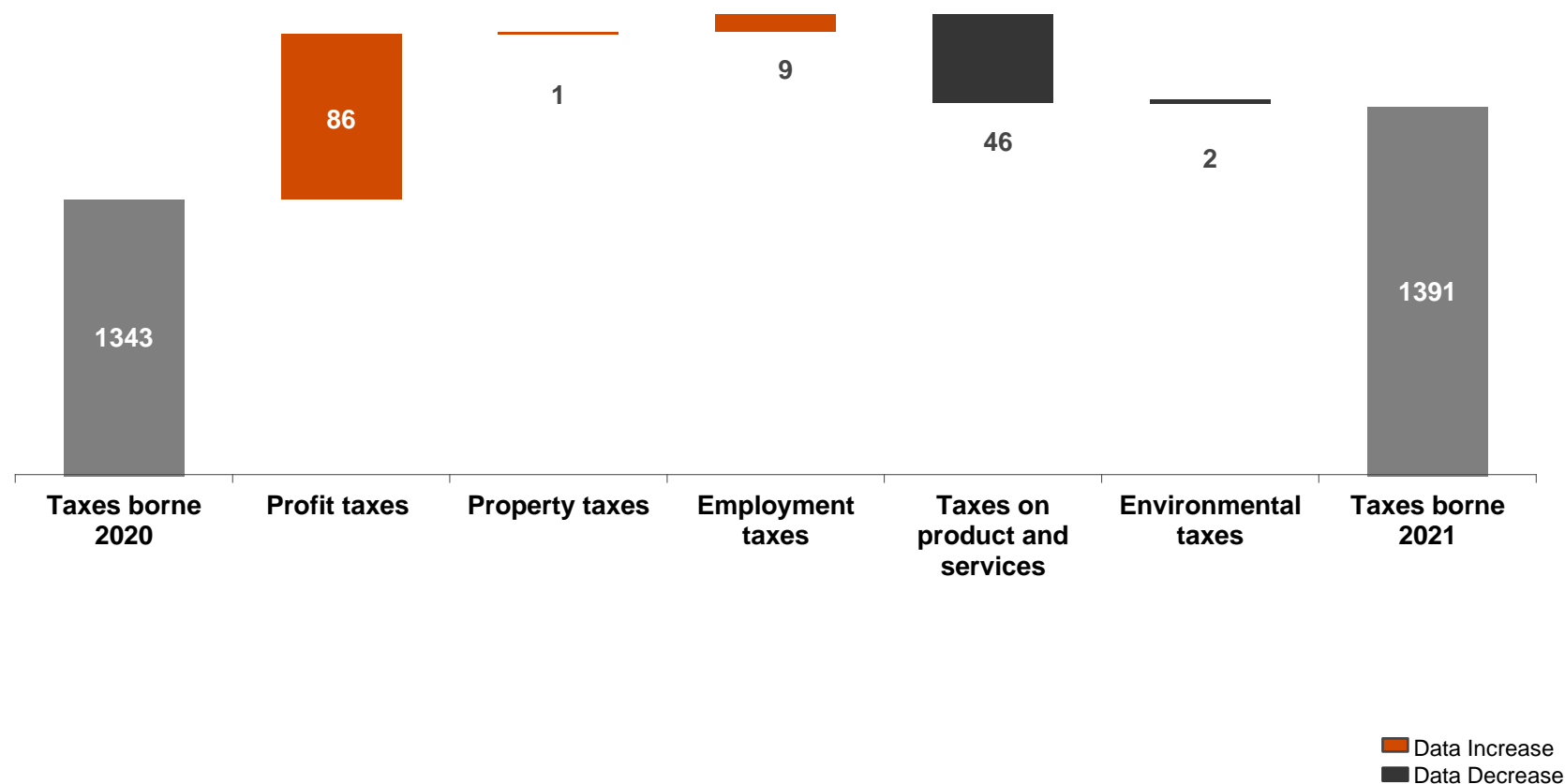
This trend is entirely due to the increase in **Taxes borne** by 4%.

Taxes borne trend between 2020 and 2021

+4%

The increase in **Taxes borne** was directly related to the increase in the **Profit taxes** in Brazil and Perú, due to the inclusion of the renewable energy companies and the increase in the taxable basis.

This effect was lightly netted by the decrease in the **Taxes on products and services** in Brazil and Colombia. The Colombian effect has its explanation on the decrease in taxes paid to the Colombian Public Services Superintendence “Superintendencia de Servicios Público”.

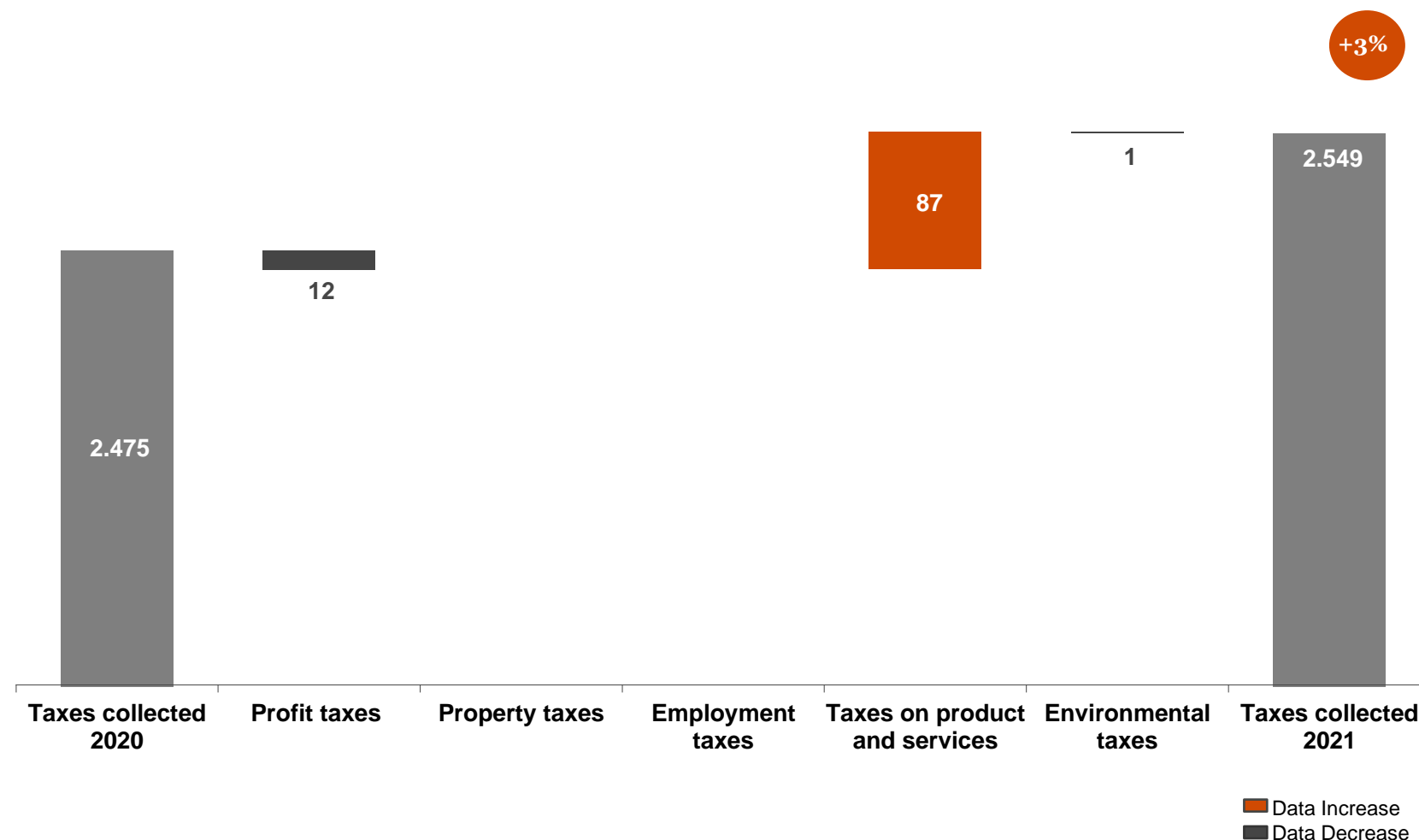


Taxes collected trend between 2020 and 2021



The increase in **Taxes collected** in 2021 compared to 2020 was mainly due to an increase in **Taxes on products and services** by 5%, referred to ICMS (similar to VAT) in Brazil.

The latter is directly related to the increase in the revenues in 26% compared to 2020, result of a higher invoicing by the energy distributors, due to ordinary and extraordinary tariff adjustments, the latter mainly because of water scarcity.



4. Total Tax Contribution (TTC) by Country



Key figures in Argentina




 Entities **16**

 Revenues **\$/Mil 1.039**


 Net interest **\$/Mil 177**


 Loss before tax **\$/Mil 54**

 Profit tax accrued **\$/Mil 145**

 Profit tax paid **\$/Mil 33**

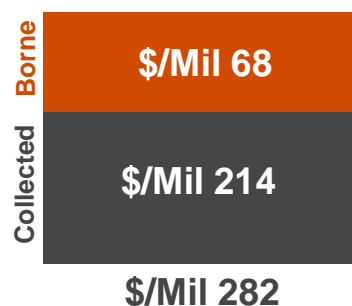
 Employees **Qty. 4.079**

 Wage per employee **USD 14.955**

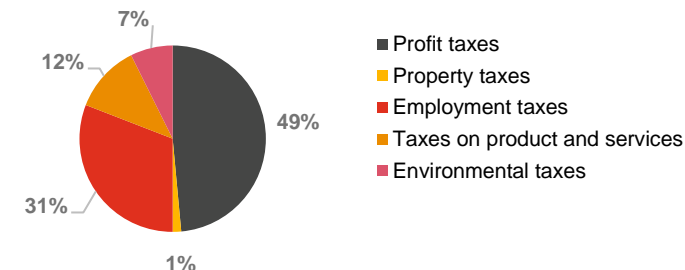
 Taxes per employee **USD 10.297**

7,2%

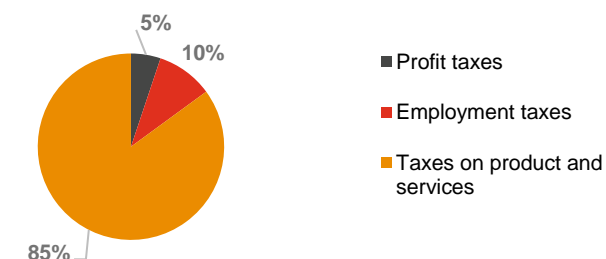
Share in Total Tax Contribution



Taxes borne in 2021



Taxes collected in 2021



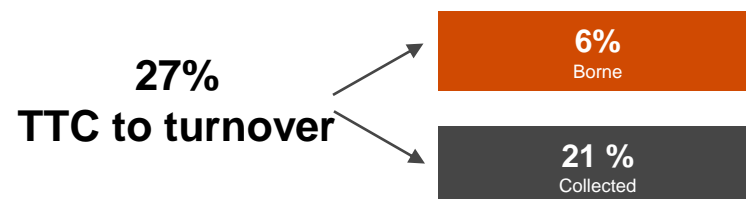
Enel Américas in Argentina contributed **7,2% of Enel Américas' entire TTC**, amounting to **282 million US dollars**. **24% of the Total Tax Contribution** corresponds to **Taxes borne**, while the remaining **76%** corresponds to **Taxes collected**.

In Argentina, the **Taxes on products and services collected** correspond to approximately **65%** of the Total Tax Contribution.

Indicators and trends of Total Tax Contribution in Argentina

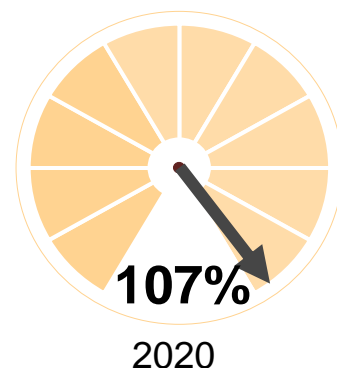


TTC to turnover



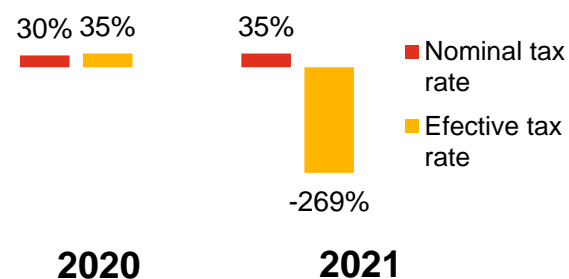
In 2021, the **Total Tax Contribution** made to the **Public Authorities** represented **27%** of the total generated revenues. For every 100 US dollars of generated revenues, 27 US dollars were used to pay taxes.

TTC Rate trend in 2020-2021



This report does not show **Enel Américas'** **TTCR** in Argentina in 2021 because it was negative.

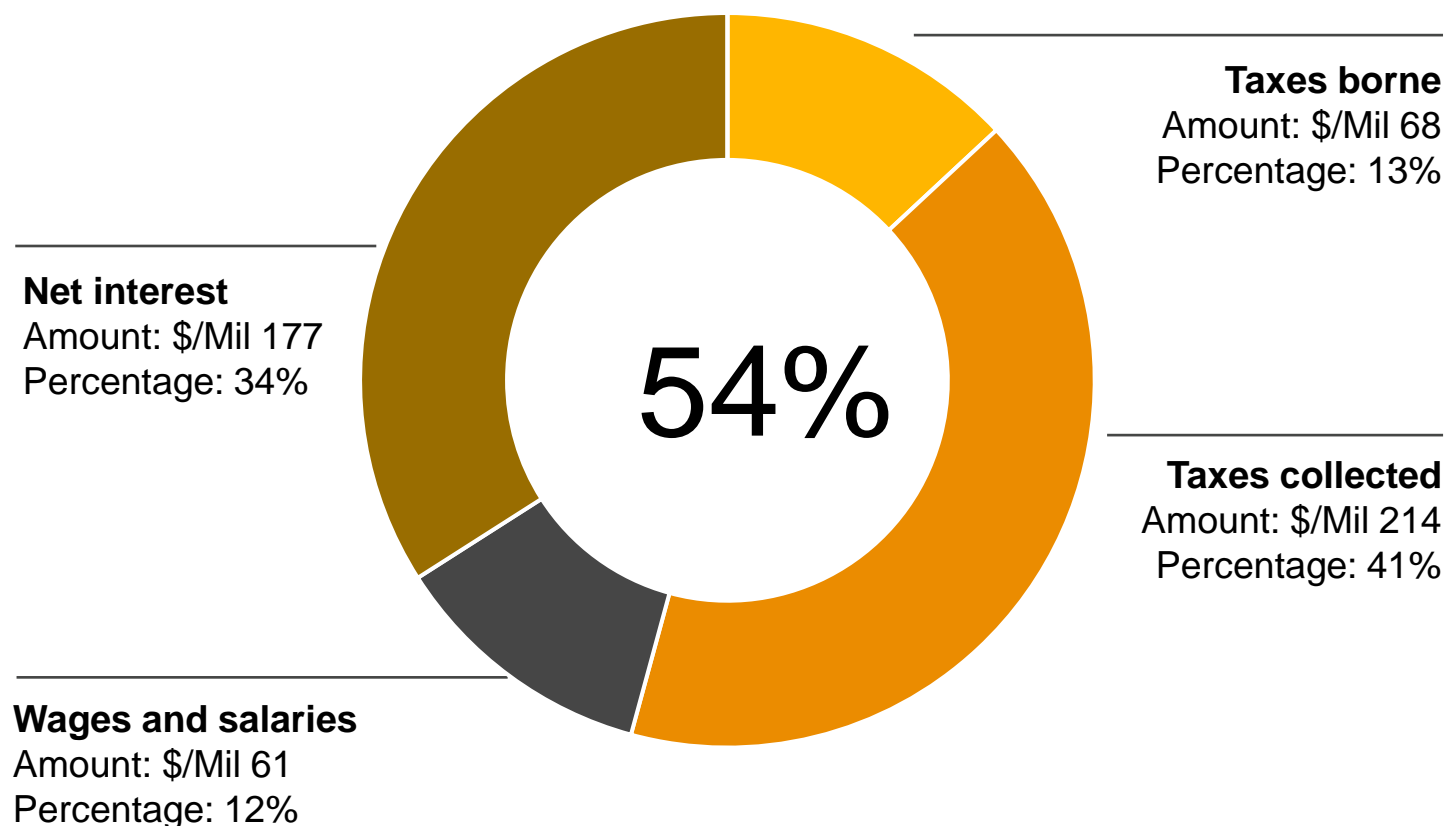
Nominal and Effective Tax Rate



The **Effective tax rate (ETR)** of **Enel Américas** in Argentina was **-269%** in **2021** and **35%** in **2020**, which has been determined on an accounting or accrual basis.

The result includes the effect of deferred taxes liabilities, which consider the variation of the new progressive tax rate which will apply since 2022.

Distributed tax value in Argentina



In 2021, the **Total value distributed** amounted to **520 million US dollars**, of which **282 million US dollars** were paid to different public administrations in the form of borne and collected taxes.

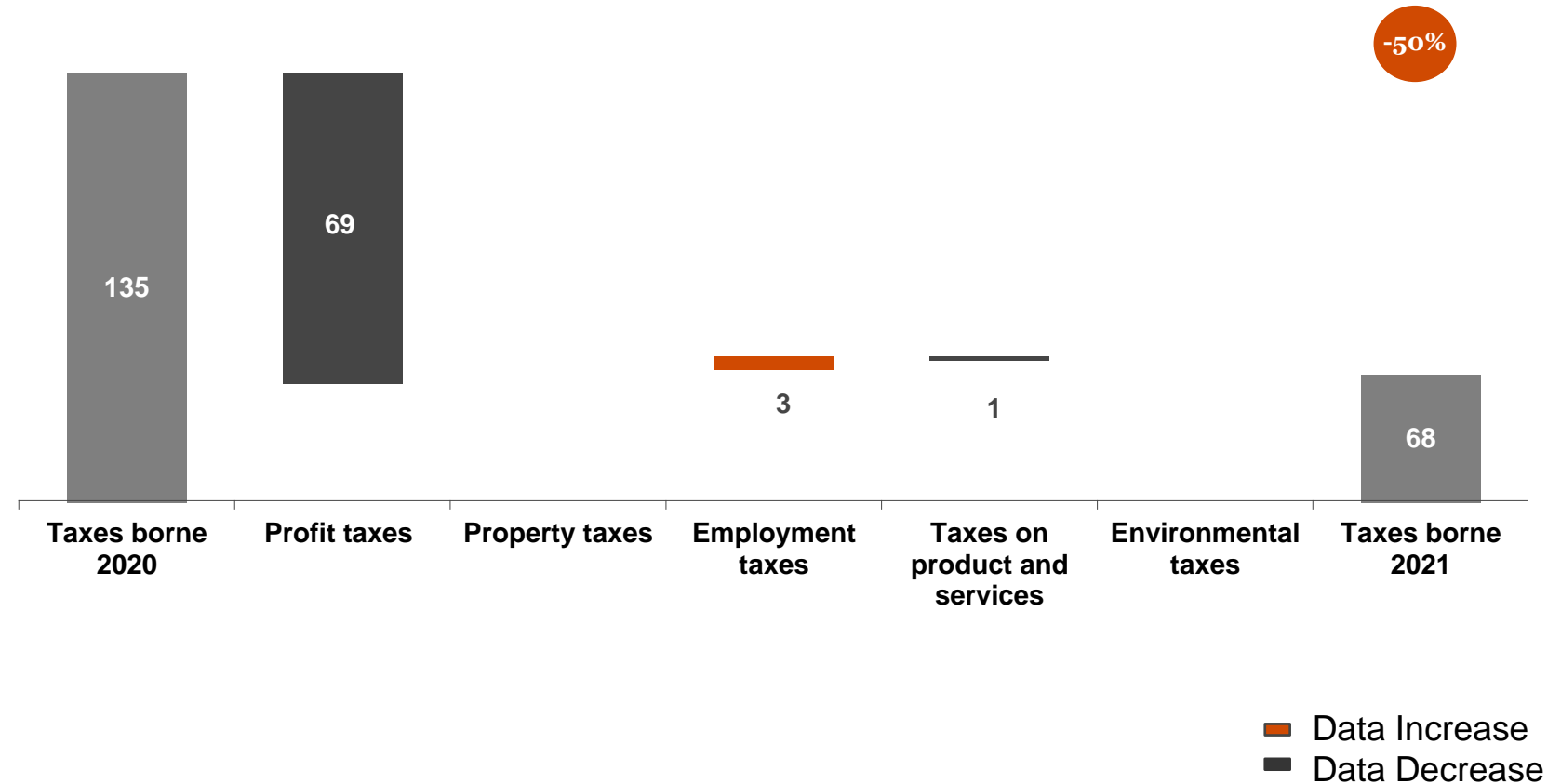
As can be seen from the chart, **54%** of the **Total value distributed** corresponds to **Distributed tax value** generated by **Enel Américas** in Argentina, benefiting society through the payment of borne and collected taxes.

As the company had losses after tax in 2021, such losses are not considered in the calculation of the **Total value distributed**.

Taxes borne trend between 2020 and 2021



The decrease in **Profit taxes** derives from the extraordinary income tax paid in 2020, due to an extraordinary income recorded by EDESUR in 2019.



Taxes collected trend between 2020 and 2021



There is no significant changes in **Taxes collected** observed in 2021 compared to 2020



Key figures in Brazil




 Entities **203**

 Revenues **\$/Mil 14.545**


 Net interest **\$/Mil 487**


 Profit before tax **\$/Mil 646**

 Profit tax accrued **\$/Mil 179**

 Profit tax paid **\$/Mil 223**

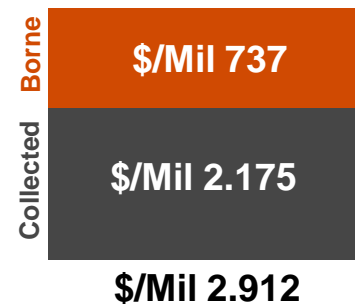
 Employees **Qty 8.972**

 Wage per employee **USD 14.601**

 Taxes per employee **USD 10.700**

73,8%

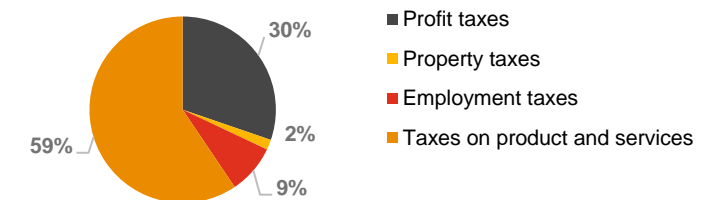
Share in Total Tax Contribution



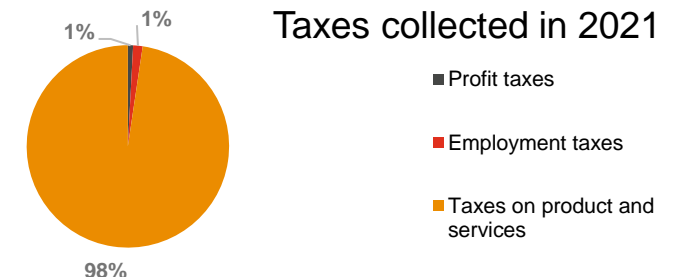
Enel Américas in Brazil contributed 73,8% of Enel Américas' entire TTC, amounting to 2.912 million US dollars. 25% of the Total Tax Contribution corresponds to Taxes borne, while the remaining 75% corresponds to Taxes collected.

In Brazil, the Taxes on products and services collected correspond to approximately 73% of the Total Tax Contribution.

Taxes borne in 2021



Taxes collected in 2021



Indicators and trends of Total Tax Contribution in Brazil



TTC to turnover

20%
TTC to turnover

5%

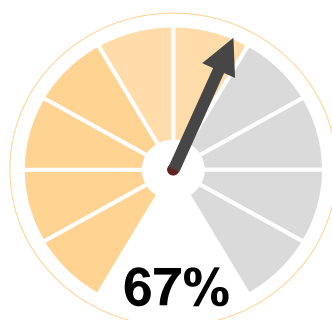
Borne

15 %

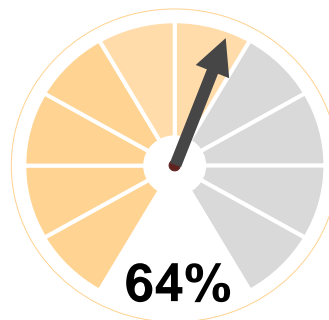
Collected

In 2021, the **Total Tax Contribution** made to the public authorities **represented 20%** of the total generated revenues. For every 100 US dollars of generated revenues, 20 US dollars were used to pay taxes.

TTC Rate trend in 2020-2021



2020

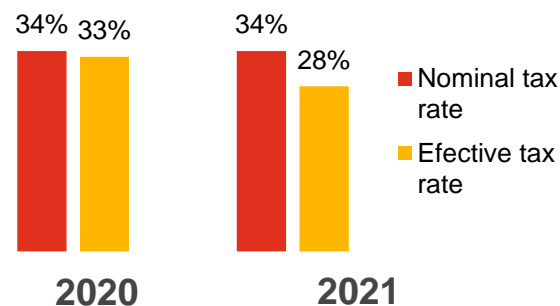


2021

The **Total Tax Contribution** ratio decreased by 3% compared to 2020, this could be considered as a normal variation from one year to the other.

This trend is due to an increase in **Profit before tax borne** by 18%, higher than the increase in **Taxes borne** by 11%.

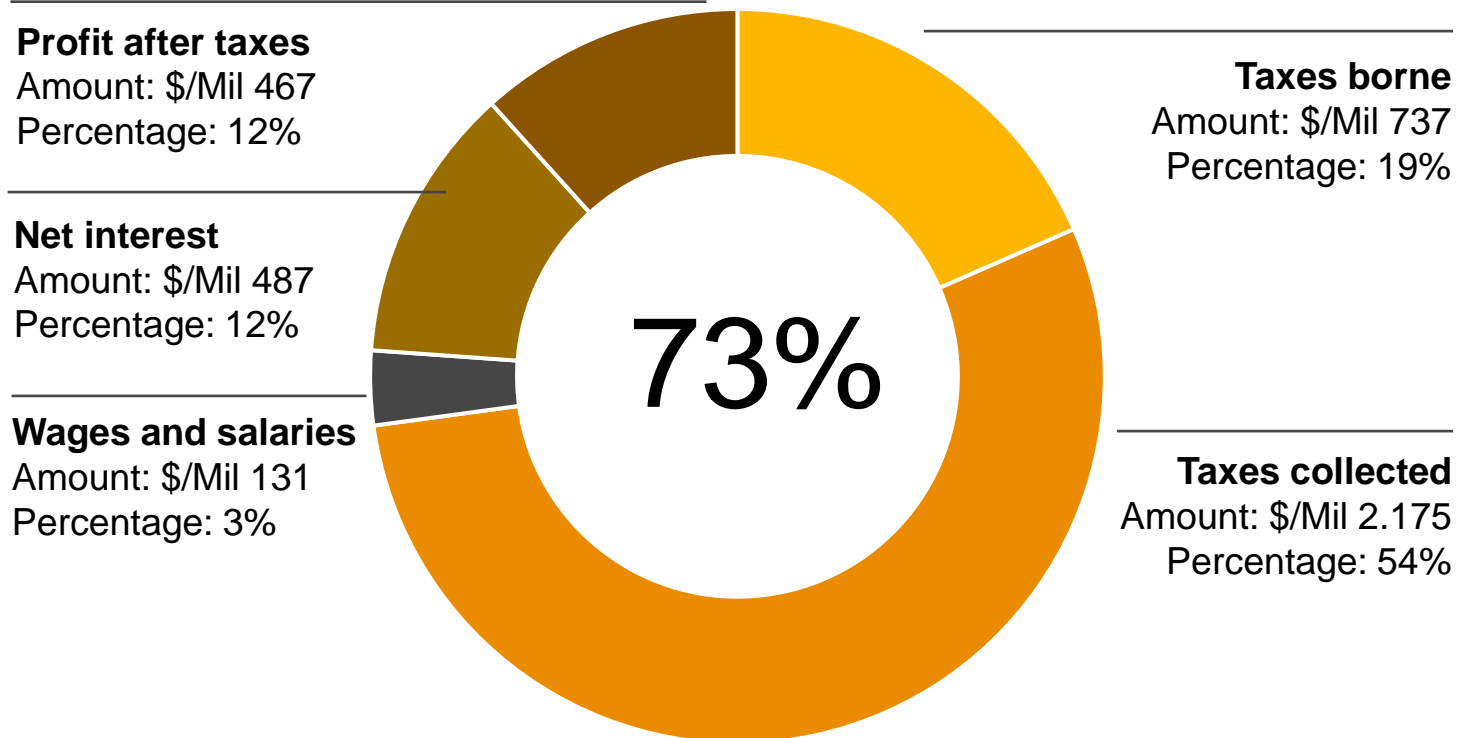
Nominal and Effective Tax Rate



The **Effective tax rate** of Enel Américas in Brazil was **28% in 2021** and **33% in 2020**, which has been determined on an accounting or accrual basis.

The variation between the **Effective tax rate** and the **Nominal tax rate** from **28% to 34%**, was mainly due to the deferred tax assets recognized in the restructuring process performed in November 2021.

Distributed tax value in Brazil



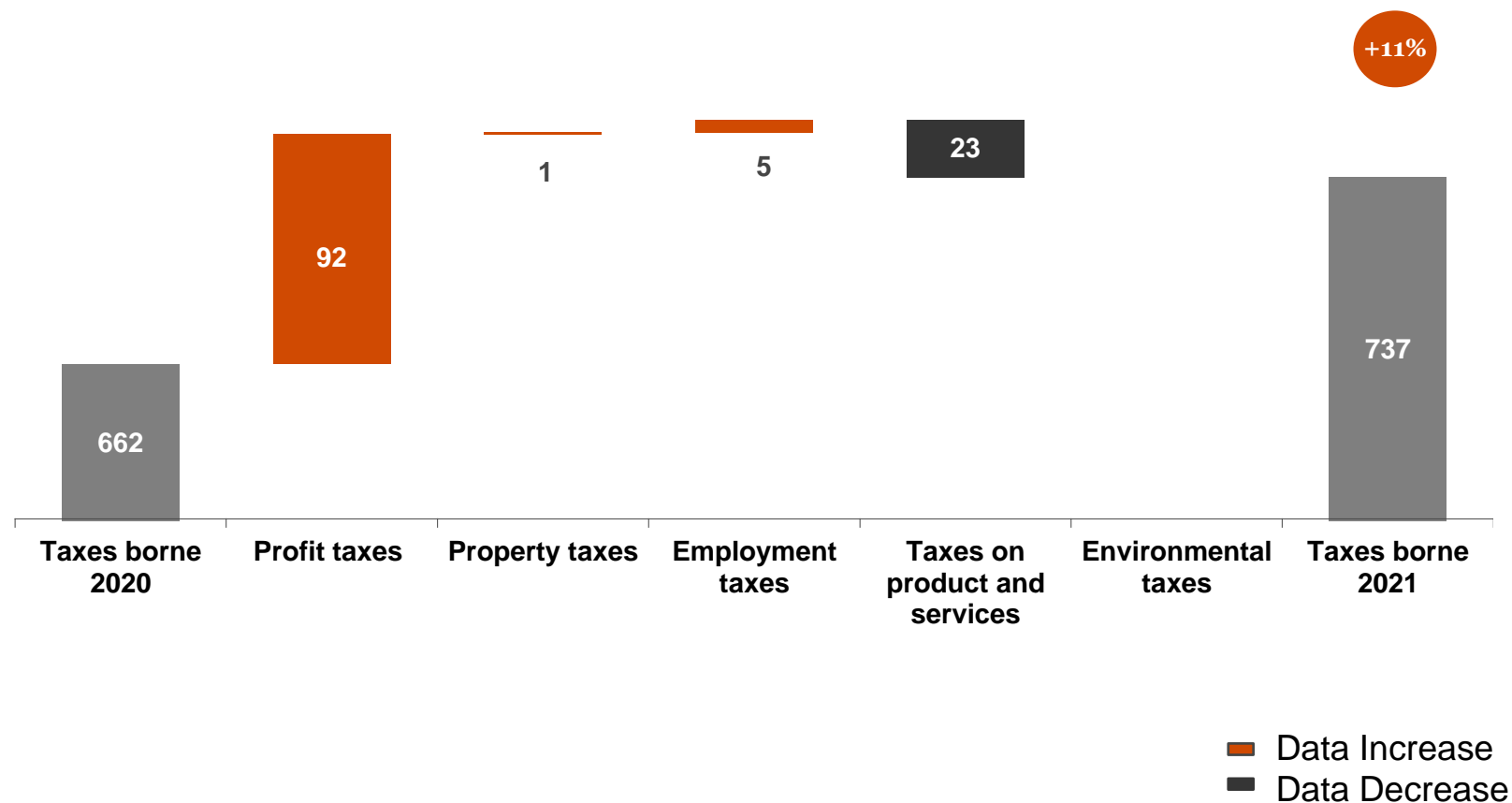
In 2021, the total **Total value distributed** amounted to **3.997 million US dollars**, of which **2.912 million US dollars** were paid to different public administrations in the form of borne and collected taxes.

As can be seen from the chart, **73%** of the **Total value distributed** corresponds to **Distributed tax value** generated by **Enel Américas** in Brazil, benefiting society through the payment of borne and collected taxes.

Taxes borne trend between 2020 and 2021



The increase in the **Taxes borne** is directly related to a 70% increase in the **Profit taxes**, mainly due to the inclusion of the renewable energy companies, that have a “presumptive income taxation/renta presunta”, and the increase in the taxable basis due to financial incomes.

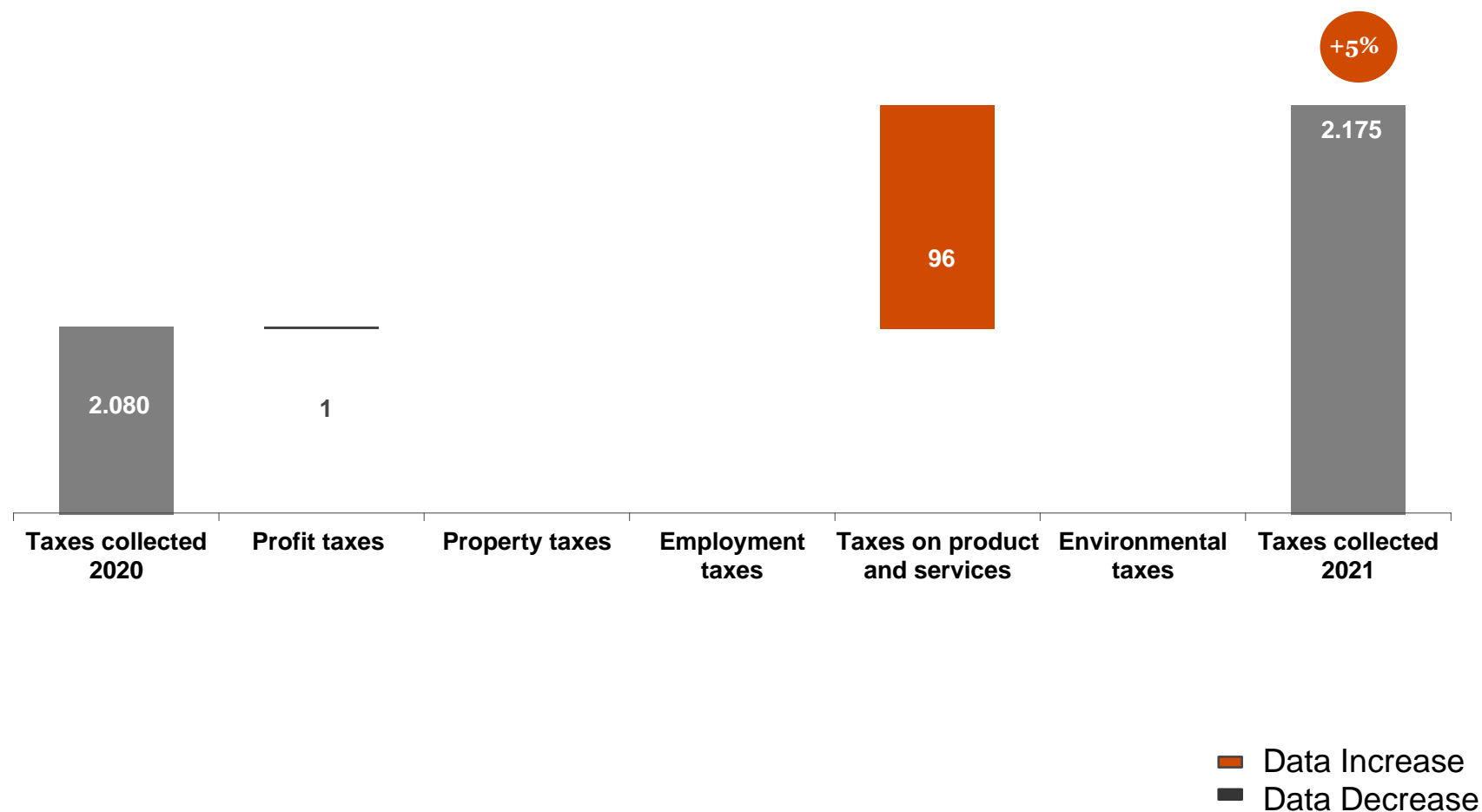


Taxes collected trend between 2020 and 2021






The increase in **Taxes collected** in 2021 compared to 2020 was mainly due to a 5% increase in **Taxes on products and services**, referred to ICMS (similar to VAT) in Brazil.




The latter is directly related to the increase in the revenues in 26% compared to 2020, result of a higher invoicing by the energy distributors, due to ordinary and extraordinary tariff adjustments, the latter mainly because of water scarcity.






Key figures in Chile



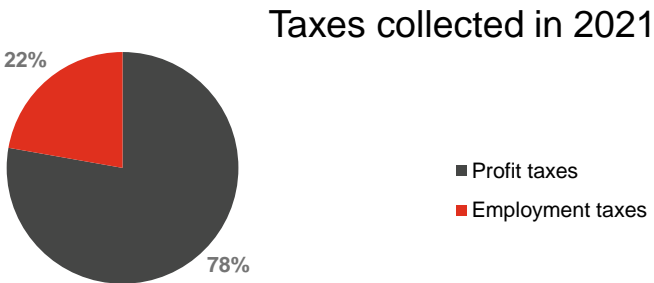
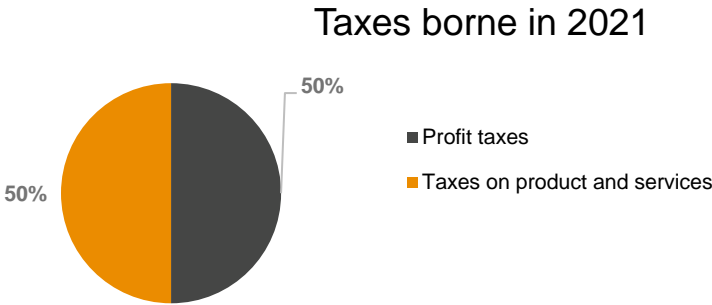
	Entities	3
	Revenues	\$/Mil 0,46
	Net interest	\$/Mil 44

	Loss before tax	\$/Mil 184
	Profit tax accrued	\$/Mil -1
	Profit tax paid	\$/Mil 3

	Employees	Qty. 53
	Wage per employee	USD 113.208
	Taxes per employee	USD 37.736

0,4%

Share in Total Tax Contribution



Enel Américas in Chile contributed **0,4% of Enel Américas' entire TTC**, amounting to **15 million US dollars**. **40% of the Total Tax Contribution** corresponds to **Taxes borne**, while the remaining **60%** corresponds to **Taxes collected**.

In Chile, the **Profit taxes collected** correspond to approximately **47%** of the Total Tax Contribution.

Indicators and trends of Total Tax Contribution in Chile



TTC to turnover

3.261%
TTC to turnover

1.304%

Borne

1.957%

Collected

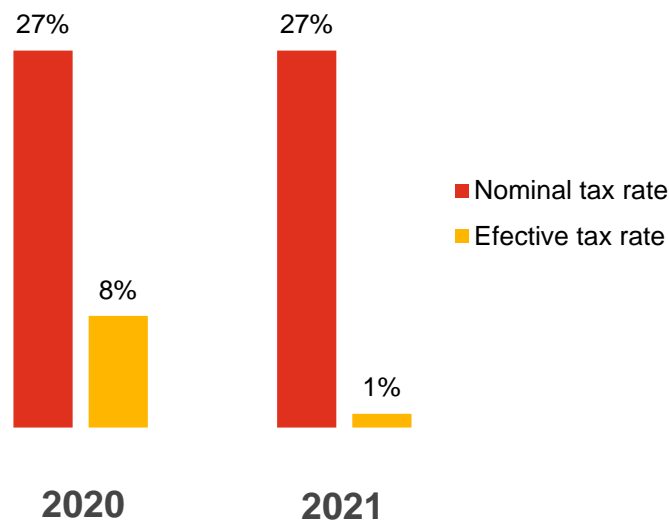
In 2021, the **Total Tax Contribution** made to the public authorities **represented 3.261%** of the total generated revenues.

TTC Rate trend in 2020-2021

This report does not show **Enel Américas'** TTCR in Chile, since both in **2020** and **2021** it was **negative**.

Indicators and trends

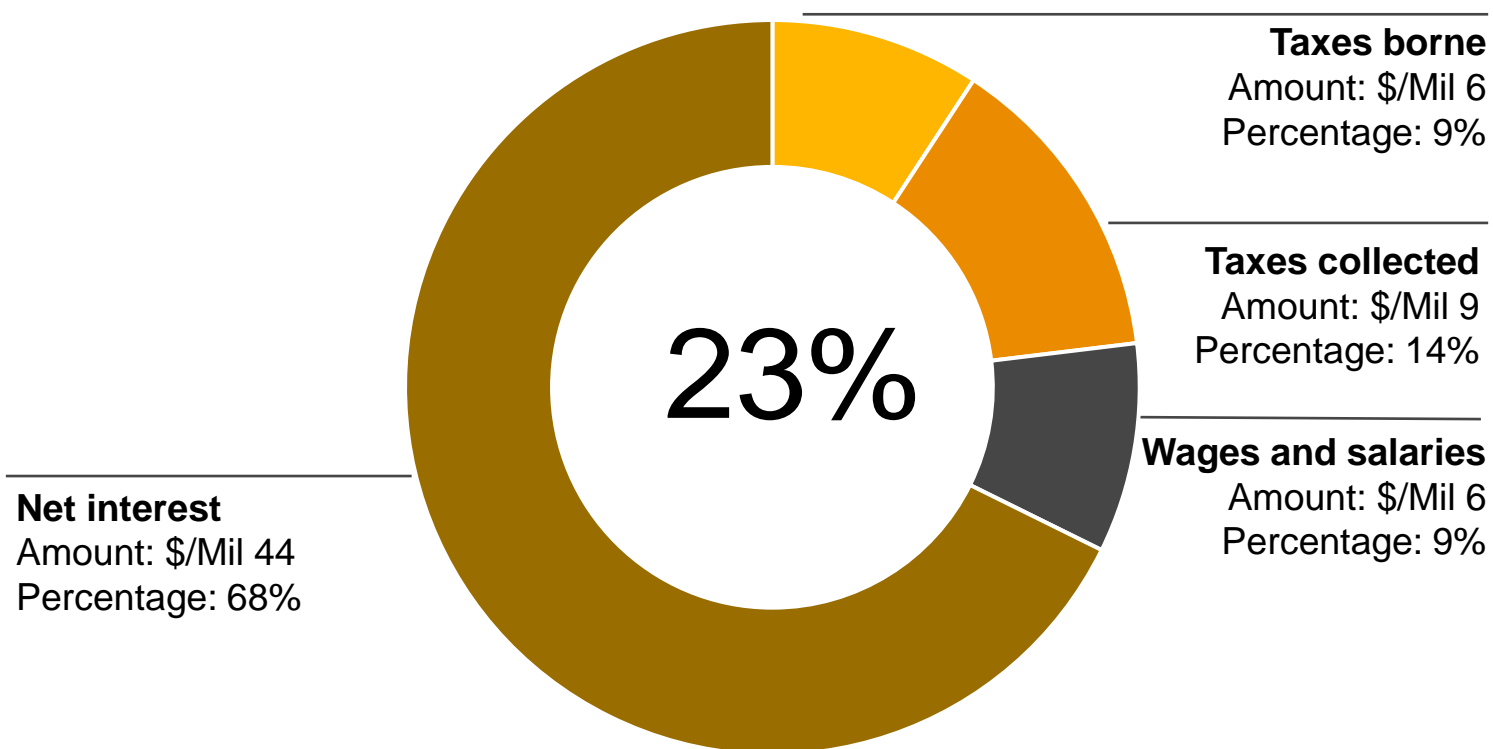
Nominal and Effective Tax Rate



Enel Américas' purpose in Chile is to invest and manage their investments in subsidiaries and associated companies. Its main income source are the dividends of such companies, which had already paid taxes in their countries. In such regard, the Effective tax rate tends to be very low or close to zero.

The **Effective tax rate** of **Enel Américas** in Chile was **1%** in **2021** and **8%** in **2020**. Such difference has its origin in the fact that in 2020 the company registered Chilean incomes which cannot be offset against tax credits related to taxes paid abroad.

Distributed tax value in Chile



In 2021, the **Total value distributed** amounted to **65 million US dollars**, of which **15 million US dollars** were paid to different public administrations in the form of borne and collected taxes.

As can be seen from the chart, **23%** of the **Total value distributed** corresponds to **Distributed tax value** generated by **Enel Américas** in Chile, benefiting society through the payment of borne and collected taxes.

As the company had losses after tax in 2021, such losses are not considered in the calculation of the **Total value distributed**.

Taxes borne trend between 2020 and 2021



Regarding the **Taxes on products and services**, an increase is noticed compared to 2020, due to a higher amount of purchases, which produce an increase in the non-recoverable VAT.



Taxes collected trend between 2020 and 2021



-69%


The **Taxes collected** show a 69% decrease compared to 2020, which was directly related to lower **Profit taxes** withheld by **Enel Américas** in Chile from its abroad located suppliers.



■ Data Increase
■ Data Decrease

Key figures in Colombia




 Entities **13**

 Revenues **\$/Mil 2.874**


 Net interest **\$/Mil 94**


 Profit before tax **\$/Mil 983**

 Profit tax accrued **\$/Mil 306**

 Profit tax paid **\$/Mil 297**

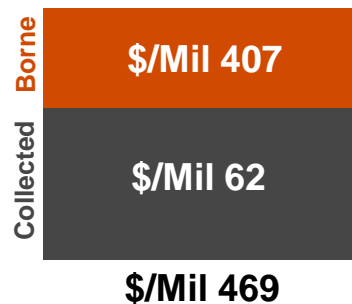
 Employees **Qty. 2.256**

 Wage per employee **USD 34.131**

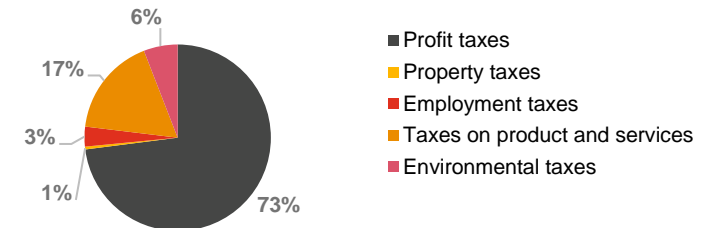
 Taxes per employee **USD 11.082**

11,9%

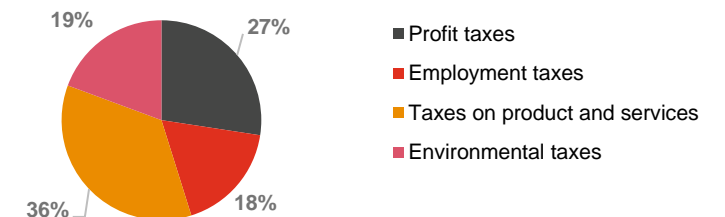
Share in Total Tax Contribution



Taxes borne in 2021



Taxes collected in 2021



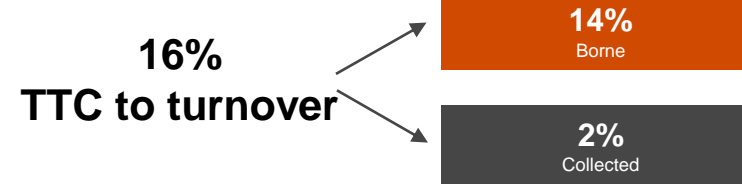
Enel Américas in Colombia contributed **11,9% of Enel Américas' entire TTC**, amounting to **469 million US dollars**. **87% of the Total Tax Contribution** corresponds to **Taxes borne**, while the remaining **13%** corresponds to **Taxes collected**.

In Colombia, the **Profit taxes borne** correspond to approximately **63%** of the Total Tax Contribution.

Indicators and trends of Total Tax Contribution in Colombia

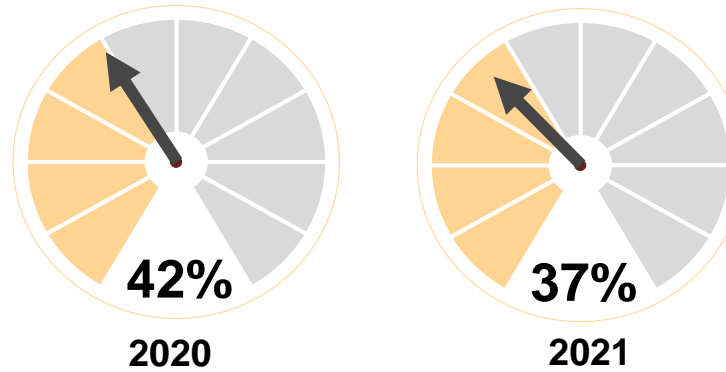


TTC to turnover



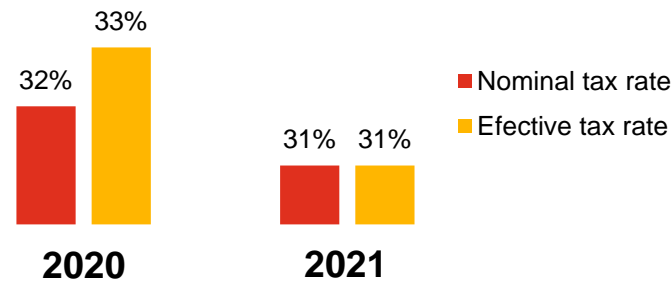
In 2021, the **Total Tax Contribution** made to the public authorities **represented 16%** of the total generated revenues. For every 100 US dollars of generated revenues, 16 US dollars were used to pay taxes.

TTC Rate trend in 2020-2021



The **Total Tax Contribution** ratio has decreased by 5% compared to 2020. This trend is due to a decrease in **Taxes borne** by 7%, while **Profit before taxes borne** increased 4%..

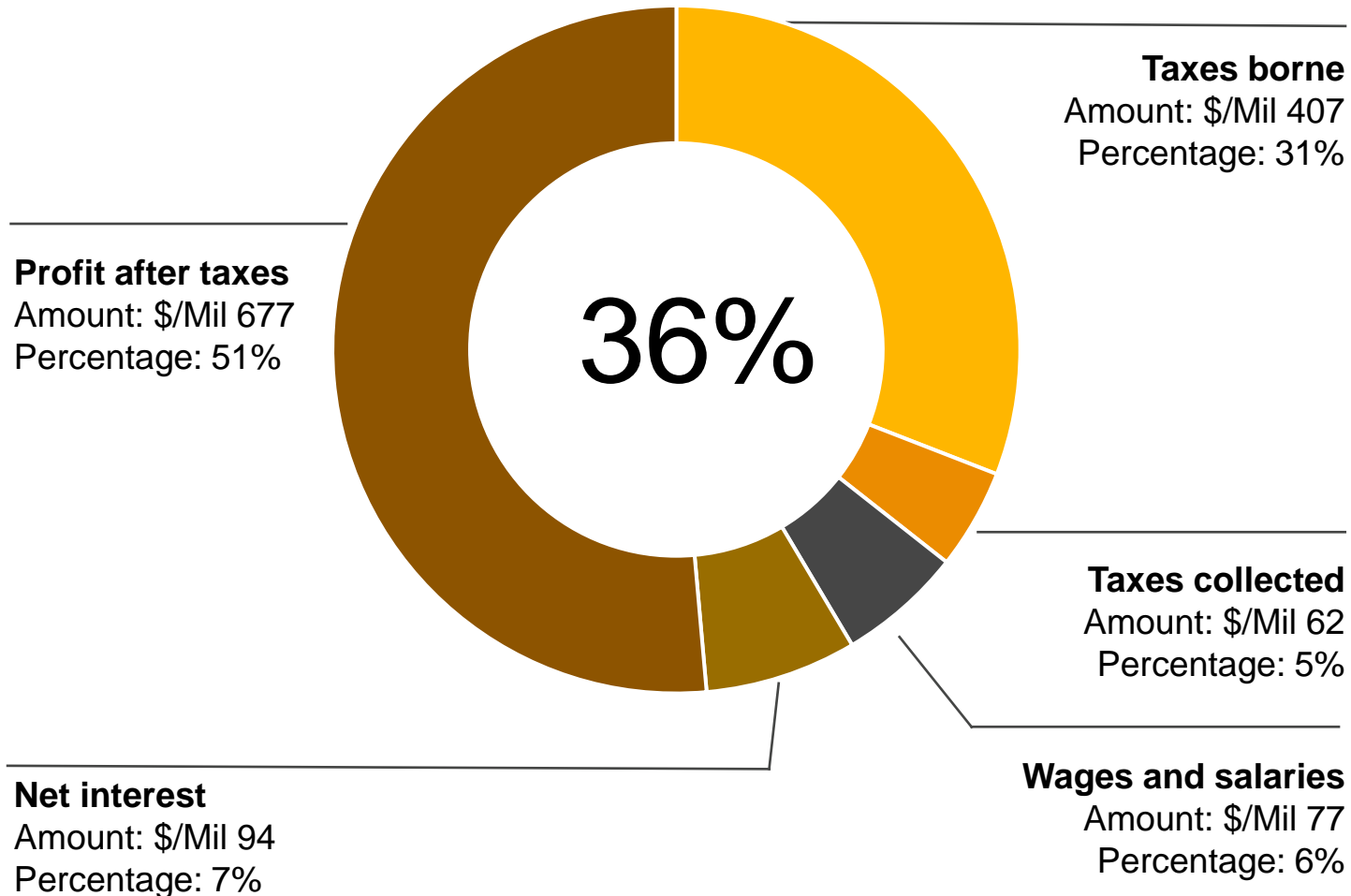
Nominal and Effective Tax Rate



The **Effective tax rate (ETR)** of **Enel Américas** in Colombia was **31%** in **2021** and **33%** in **2020**, which has been determined on an accounting or accrual basis.

Therefore, there is no significant variation in **ETR** from 2020 to 2021.

Distributed tax value in Colombia



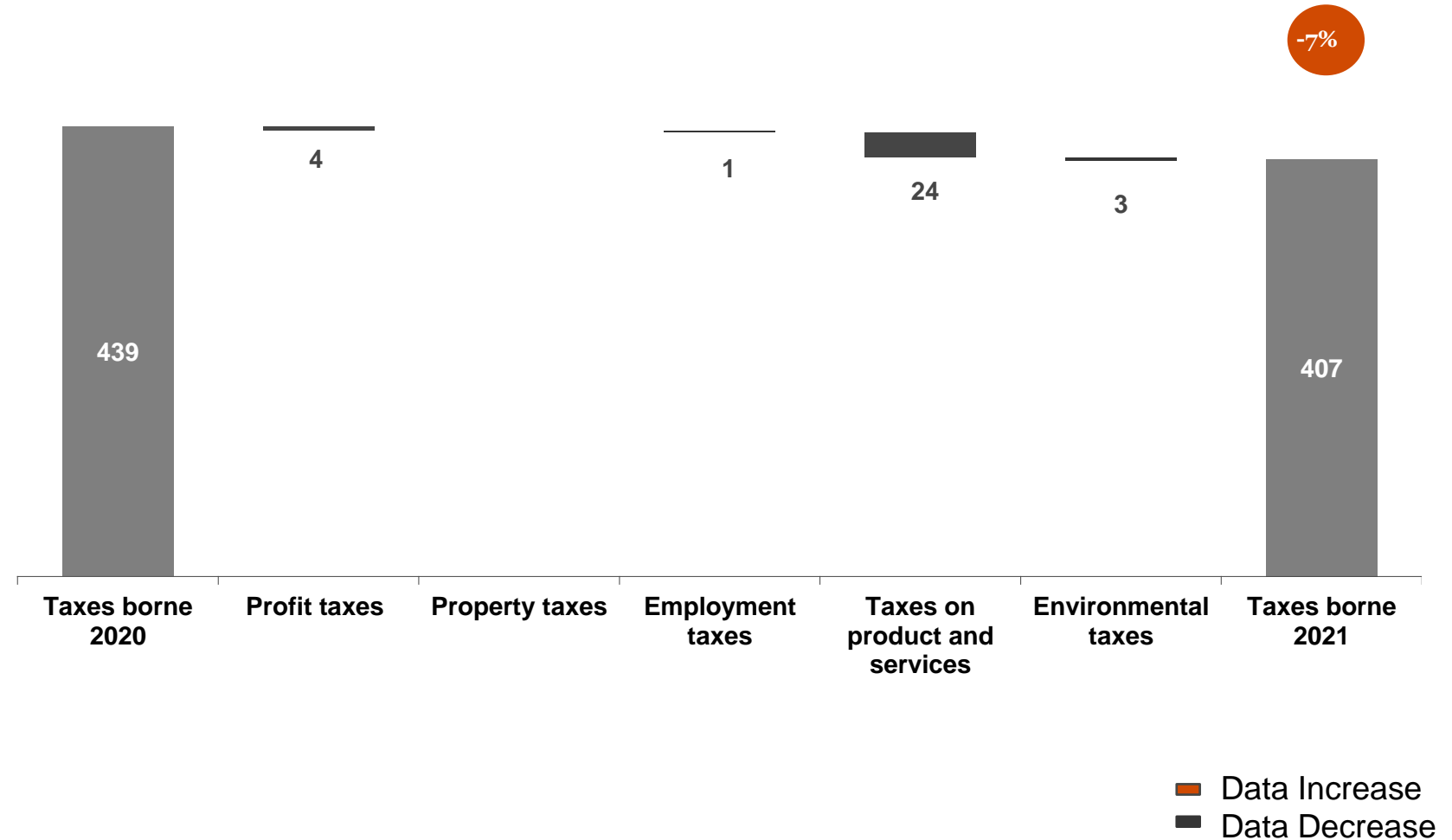
In 2021, the **Total value distributed** amounted to **1.317 million US dollars**, of which **469 million US dollars** were paid to different public administrations in the form of borne and collected taxes.

As can be seen from the chart, **36%** of the **Total value distributed** corresponds to **Distributed tax value** generated by **Enel Américas** in Colombia, benefiting society through the payment of borne and collected taxes.

Taxes borne trend between 2020 and 2021



The decrease in **Taxes borne** is mainly due to the decrease in the **Taxes on products and services**, specifically due to the lower amount of taxes paid to the Public Services Superintendent (Superintendencia de Servicios Públicos) in 2021.

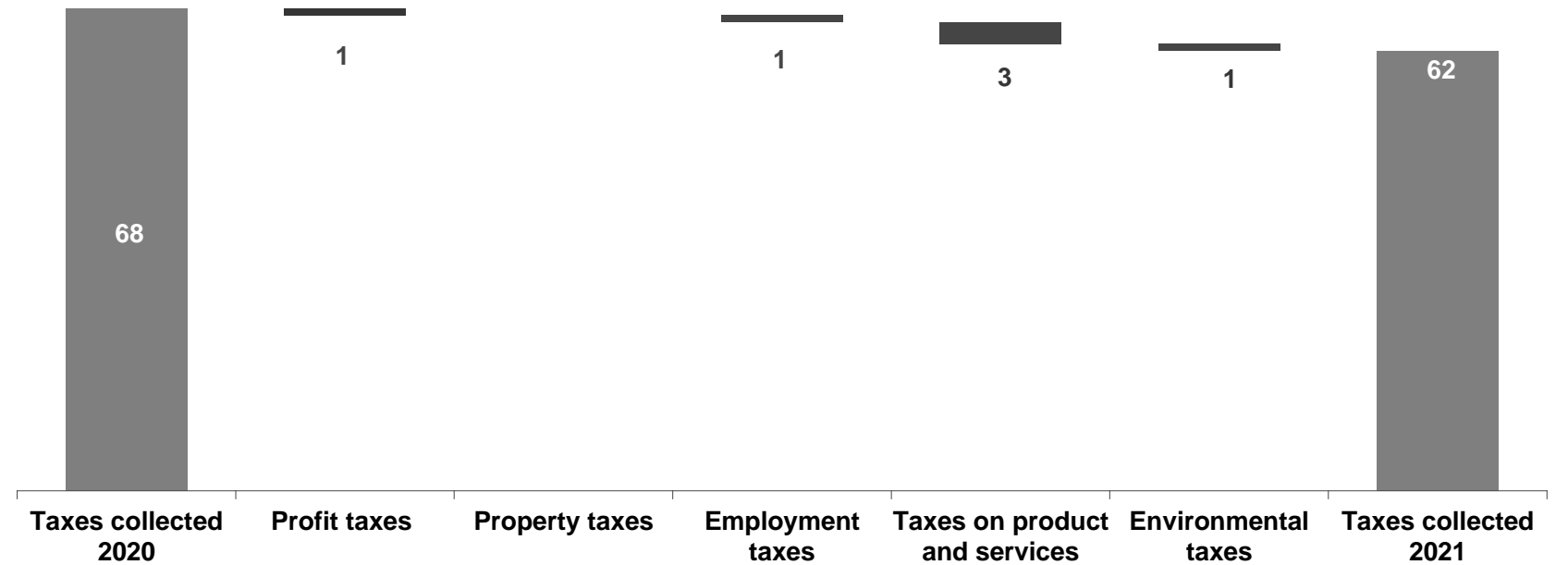


Taxes collected trend between 2020 and 2021



-9%




There is no significant changes in **Taxes collected** observed in 2021 compared to 2020.









■ Data Increase
■ Data Decrease

Key figures in Costa Rica



	Entities	4
	Revenues	\$/Mil 17
	Net interest	\$/Mil 2

	Loss before tax	\$/Mil 93
	Profit tax accrued	\$/Mil 65
	Profit tax paid	\$/Mil 1

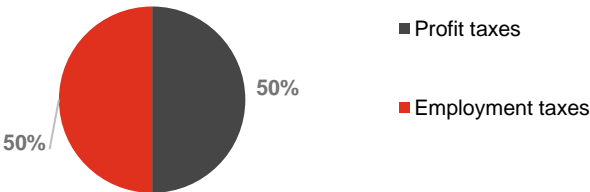
	Employees	Qty. 34
	Wage per employee	USD 29.412
	Taxes per employee	USD 29.412

0,1%

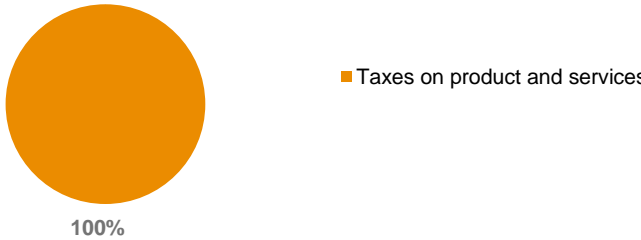
Share in Total Tax Contribution



Taxes borne in 2021



Taxes collected in 2021



Enel Américas in Costa Rica contributed 0,1% of Enel Américas' entire TTC, amounting to 4 million US dollars. 50% of the Total Tax Contribution corresponds to Taxes borne, while the remaining 50% corresponds to Taxes collected.

In Costa Rica, the Taxes on products and services collected correspond to approximately 50% of the Total Tax Contribution.

Indicators and trends of Total Tax Contribution in Costa Rica



TTC to turnover

24%
TTC to turnover

12%
Borne

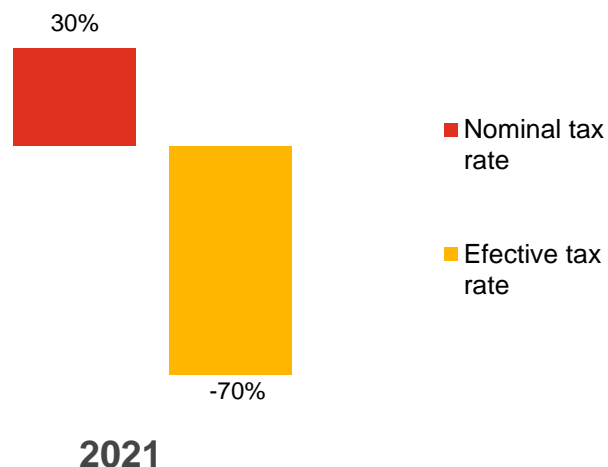
12%
Collected

In 2021, the **Total Tax Contribution** made to the public authorities **represented 24%** of the total generated revenues. For every 100 US dollars of generated revenues, 24 US dollars were used to pay taxes.

TTC Rate trend in 2020-2021

This report does not show **Enel Américas'** **TTCR** in Costa Rica in 2021 due to it was negative.

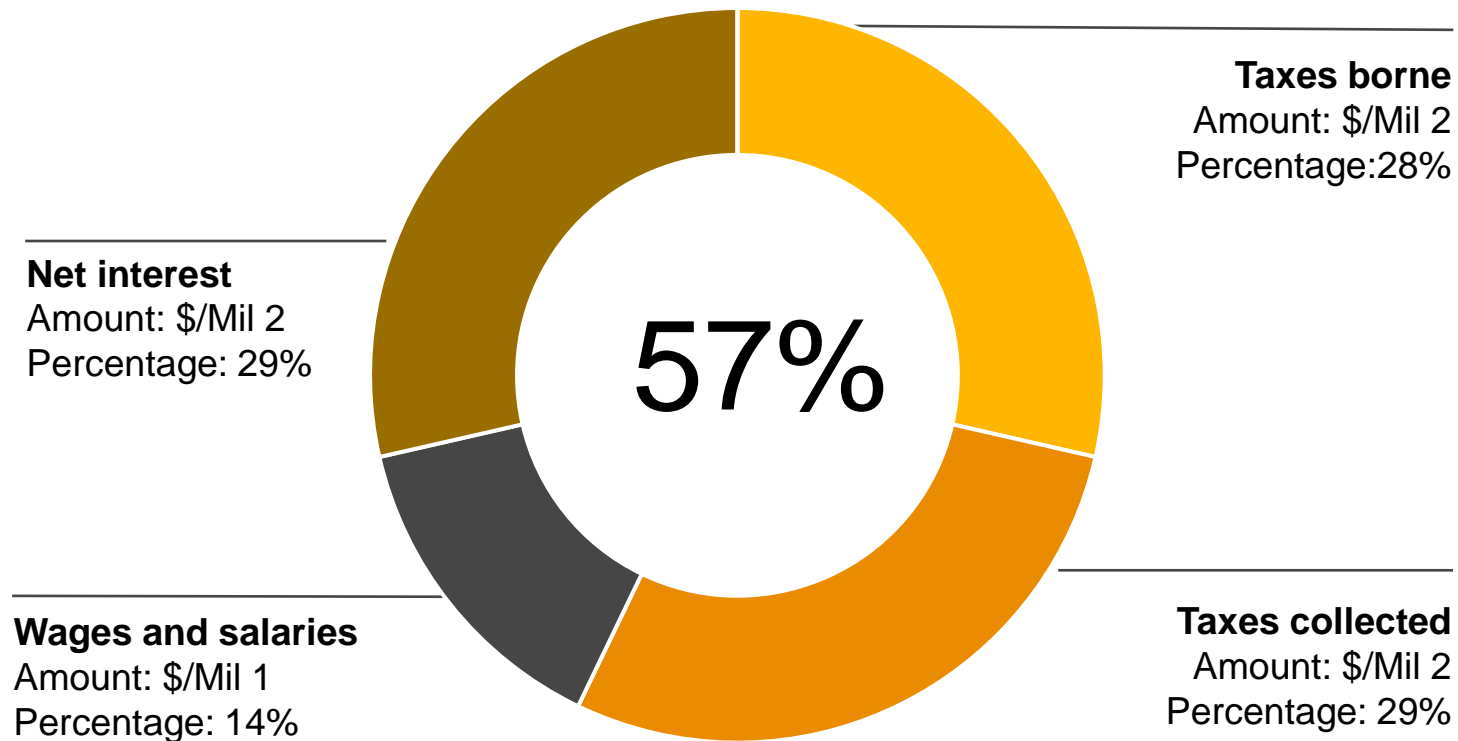
Nominal and Effective Tax Rate



The **Effective tax rate (ETR)** of **Enel Américas** in Costa Rica was **-70%** in **2021** regarding to the 30% of the **Nominal tax rate**, which has been determined on an accounting or accrual basis.

The result includes the effect of a reverse of deferred taxes assets.

Distributed tax value in Costa Rica






In 2021, the **Total value distributed** amounted to **7 million US dollars**, of which **4 million US dollars** were paid to different public administrations in the form of borne and collected taxes.




As can be seen from the chart, **57%** of the **Total value distributed** corresponds to **Distributed tax value** generated by **Enel Américas** in Costa Rica, benefiting society through the payment of borne and collected taxes.




As the company had losses after tax in 2021, such losses are not considered in the calculation of the **Total value distributed**.

Key figures in Guatemala



	Entities	6
	Revenues	\$/Mil 113
	Net interest	\$/Mil 2

	Profit before tax	\$/Mil 22
	Profit tax accrued	\$/Mil 2
	Profit tax paid	\$/Mil 2

	Employees	Qty. 92
	Wage per employee	USD 21.739
	Taxes per employee	USD 3.298



Share in Total Tax Contribution



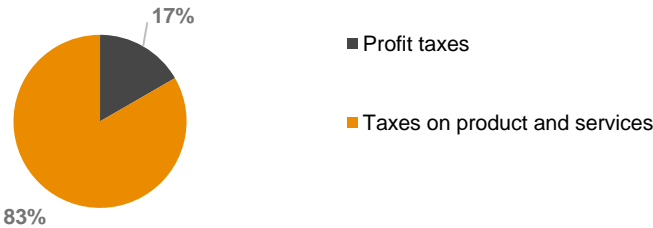
Enel Américas in Guatemala contributed **0,2% of Enel Américas' entire TTC**, amounting to **8 million US dollars**. **25% of the Total Tax Contribution** corresponds to **Taxes borne**, while the remaining **75%** corresponds to **Taxes collected**.

In Guatemala, the **Taxes on products and services collected** correspond to approximately **63%** of the Total Tax Contribution.

Taxes borne in 2021



Taxes collected in 2021

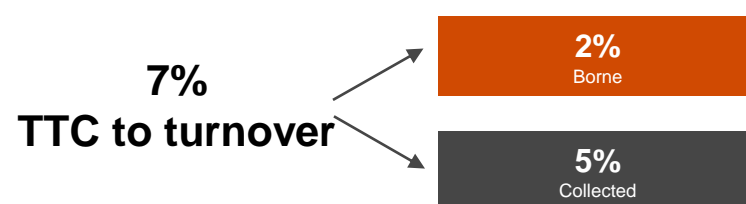


Indicators and trends of Total Tax Contribution in Guatemala



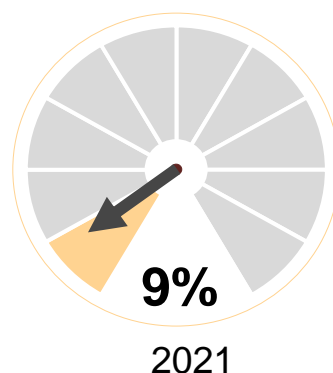
Indicators and trends

TTC to turnover



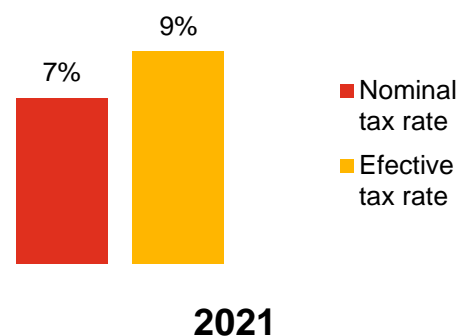
In 2021, the **Total Tax Contribution** made to the public authorities **represented 7%** of the total generated revenues. For every 100 US dollars of generated revenues, 7 US dollars were used to pay taxes.

TTC Rate in 2021



During the 2021 year, the **Total Tax Contribution** rate from **Enel Américas** in Guatemala rises to 9%. That means that from the **Profit before tax borne** (22 million US Dollars), a 9% of it (2 million US Dollars) corresponds to the **Taxes borne**.

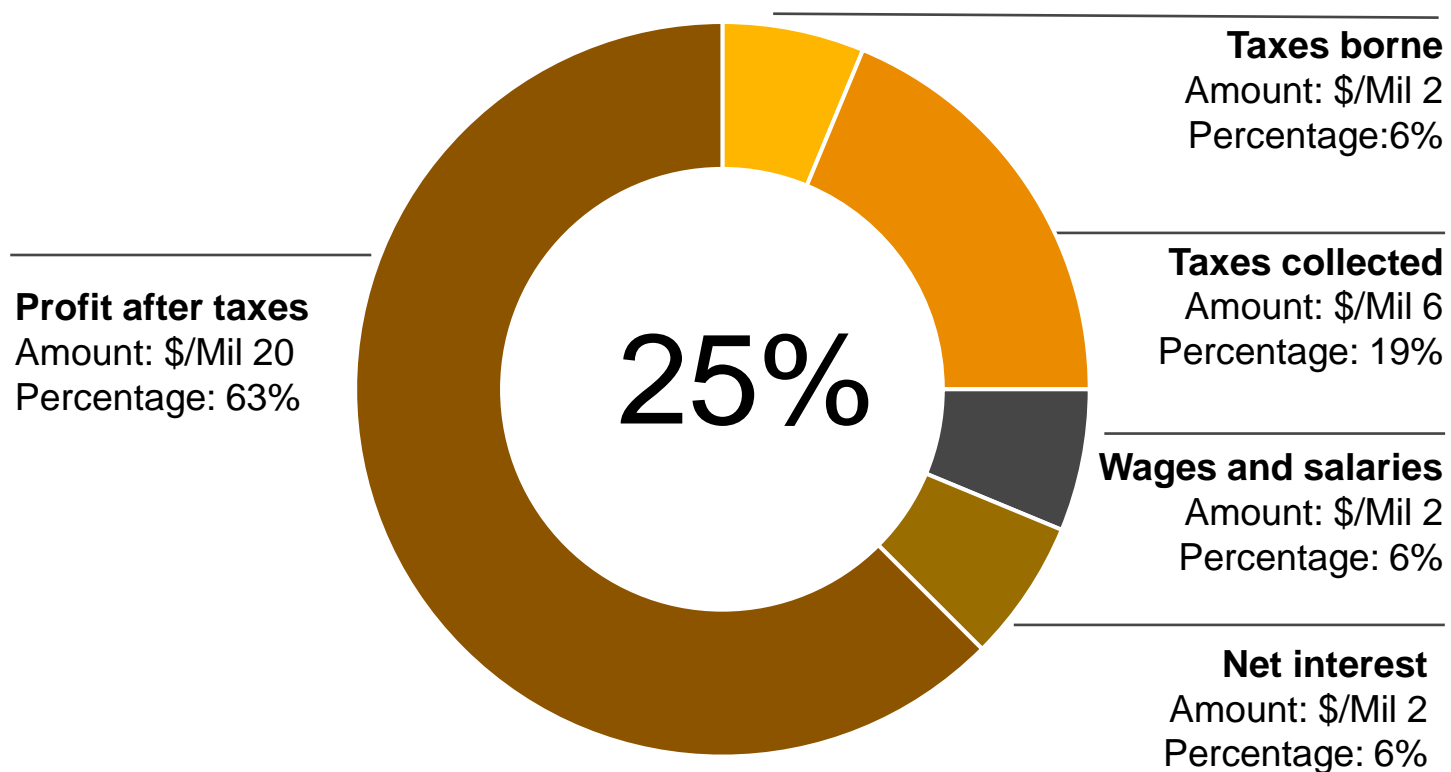
Nominal and Effective Tax Rate



There is no significant variation between **Nominal tax rate** and **Effective Tax Rate**.



Distributed tax value in Guatemala



In 2021, the **Total value distributed** amounted to **32 million US dollars**, of which **8 million US dollars** were paid to different public administrations in the form of borne and collected taxes.

As can be seen from the chart, **25%** of the **Total value distributed** corresponds to **Distributed tax value** generated by **Enel Américas** in Guatemala, benefiting society through the payment of borne and collected taxes.

Key figures in Panama



 Entities 11

 Revenues \$/Mil 132


 Net interest \$/Mil 0

 Profit before tax \$/Mil 94

 Profit tax accrued \$/Mil 30

 Profit tax paid \$/Mil 26

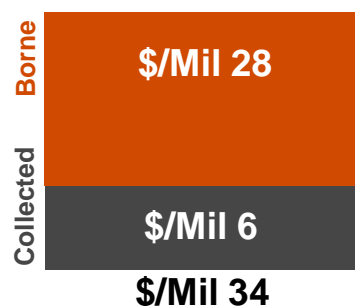
 Employees Qty. 94

 Wage per employee USD 42.553

 Taxes per employee USD 10.638

0,9%

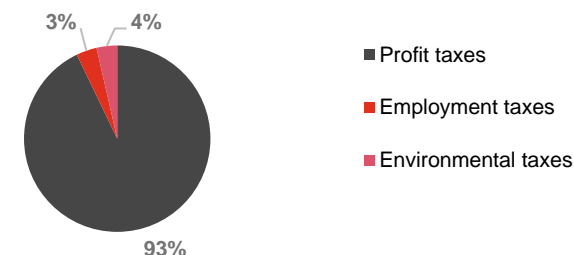
Share in Total Tax Contribution



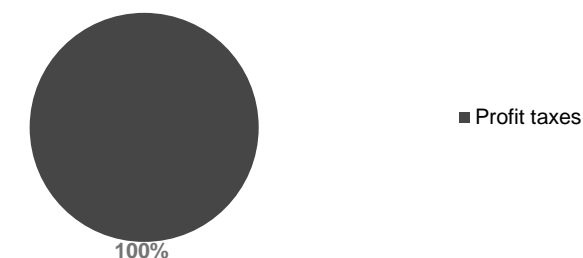
Enel Américas in Panama contributed **0,5% of Enel Américas' entire TTC**, amounting to **34 million US dollars**. **82% of the Total Tax Contribution** corresponds to **Taxes borne**, while the remaining **18%** corresponds to **Taxes collected**.

In Panama, **Profit taxes borne** correspond to approximately **76%** of the Total Tax Contribution.

Taxes borne in 2021



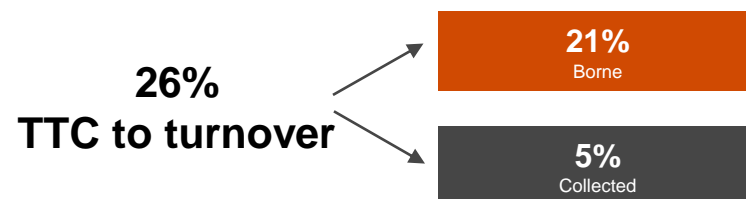
Taxes collected in 2021



Indicators and trends of Total Tax Contribution in Panama

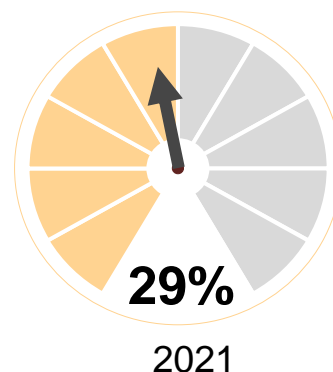


TTC to turnover



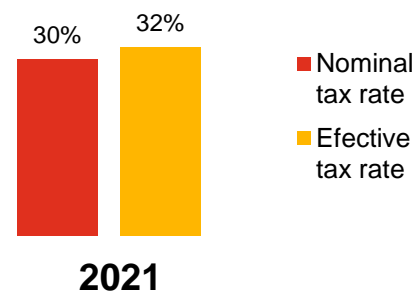
In 2021, the **Total Tax Contribution** made to the public authorities **represented 26%** of the total generated revenues. For every 100 US dollars of generated revenues, 26 US dollars were used to pay taxes.

TTC Rate in 2021



During the 2021 year, the **Total Tax Contribution** rate from **Enel Américas** in Panama, rises to 29%. That means that from the **Profit before tax borne** (96 million US Dollars), a 29% of it (28 million US Dollars) corresponds to the **Taxes borne**.

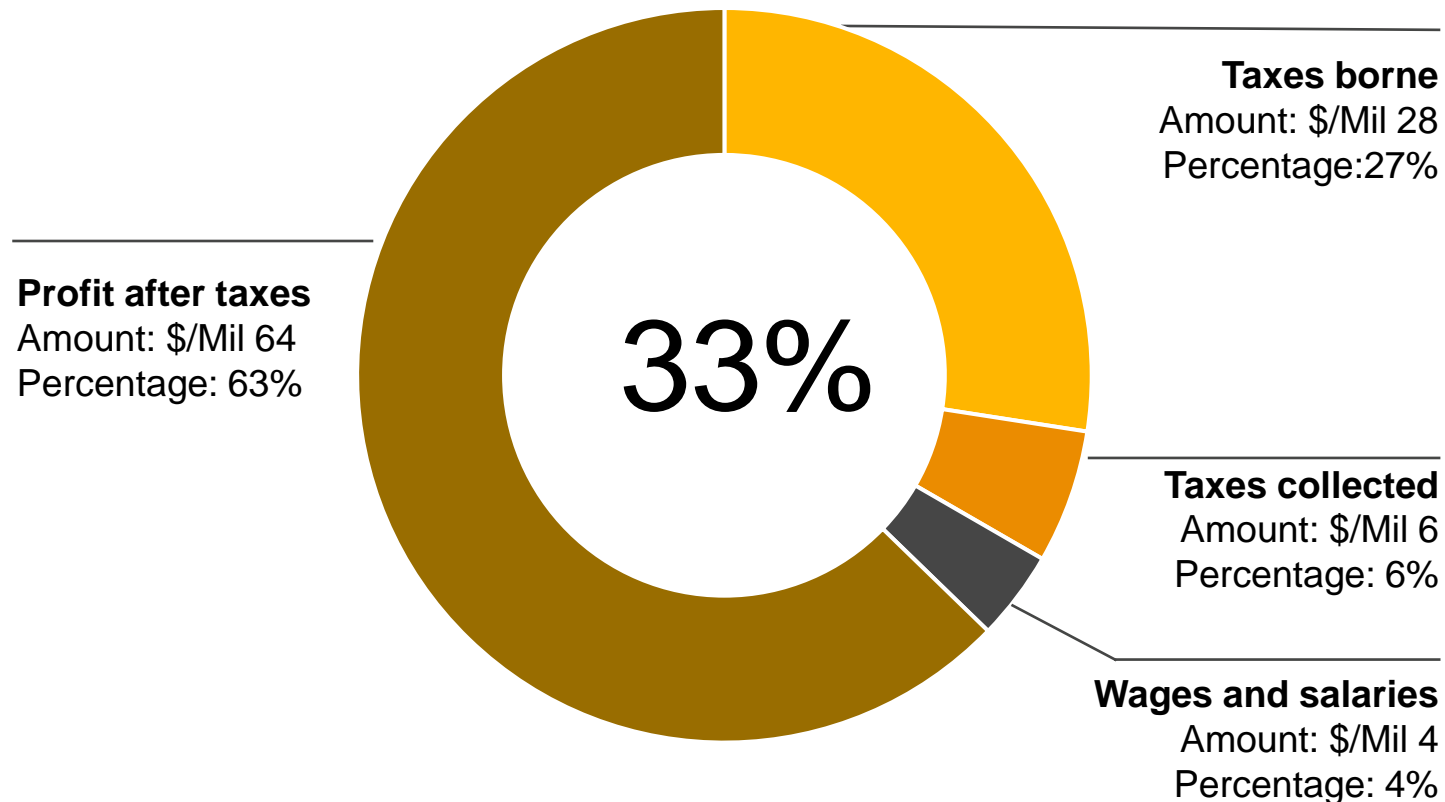
Nominal and Effective Tax Rate



There is no significant variation between **Nominal tax rate** and **Effective tax rate**.



Distributed tax value in Panama



In 2021, the **Total value distributed** amounted to **102 million US dollars**, of which **34 million US dollars** were paid to different public administrations in the form of borne and collected taxes.

As can be seen from the chart, **33%** of the **Total value distributed** corresponds to **Distributed tax value** generated by **Enel Américas** in Panama, benefiting society through the payment of borne and collected taxes.

Key figures in Peru




 Entities 12

 Revenues \$/Mil 1.419


 Net interest \$/Mil 29


 Profit before tax \$/Mil 368

 Profit tax accrued \$/Mil 128

 Profit tax paid \$/Mil 122

 Employees Qty. 988

 Wage per employee USD 37.449

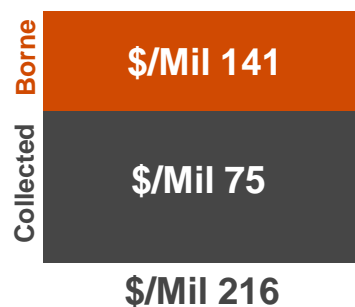
 Taxes per employee USD 10.121

5,5%

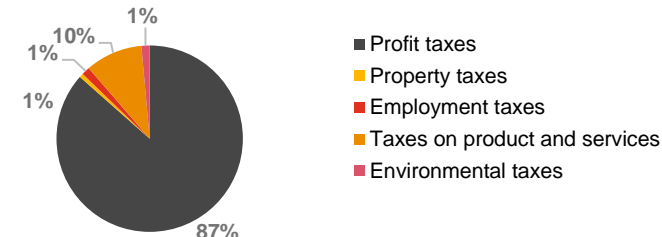
Share in Total Tax Contribution

Enel Américas in Peru contributed **5,5% of Enel Américas' entire TTC**, amounting to **216 million US dollars**. **65% of the Total Tax Contribution** corresponds to **Taxes borne**, while the remaining **35%** corresponds to **Taxes collected**.

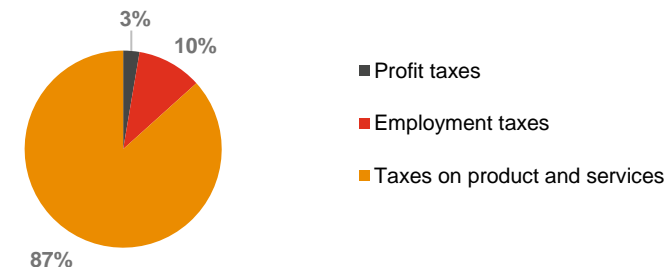
In Peru, **Profit taxes borne** correspond to approximately **56%** of the Total Tax Contribution.



Taxes borne in 2021



Taxes collected in 2021



Indicators and trends of Total Tax Contribution in Peru



TTC to turnover

15%
TTC to turnover

10%

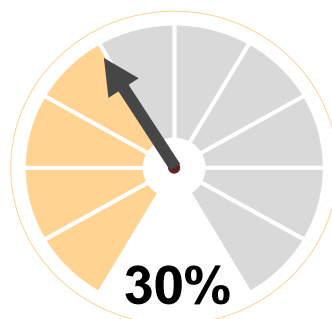
Borne

5%

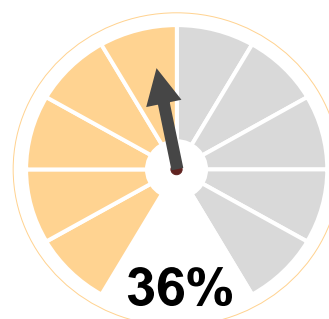
Collected

In 2021, the **Total Tax Contribution** made to the public authorities **represented 15%** of the total generated revenues. For every 100 US dollars of generated revenues, 15 US dollars were used to pay taxes.

TTC Rate trend in 2020-2021



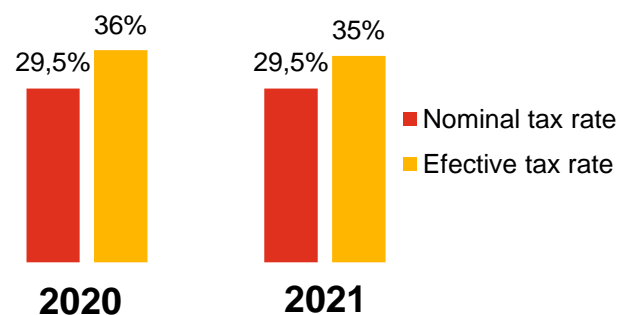
2020



2021

The **Total Tax Contribution** ratio has increased by 6% compared to 2020. This trend is entirely due to an increase in **Taxes borne** by 34% and in the **Profit before taxes borne** by 11%.

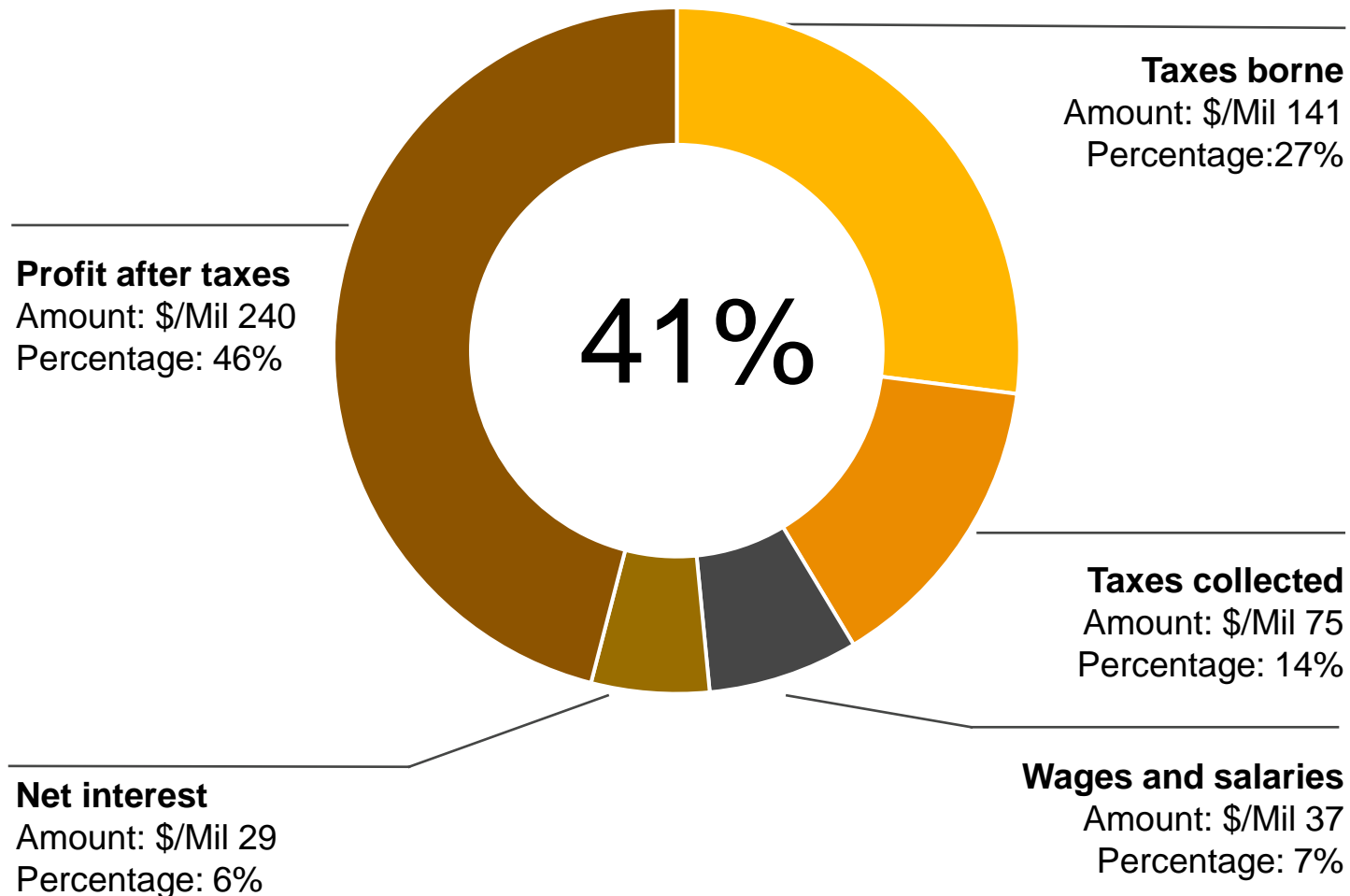
Nominal and Effective Tax Rate



The **Effective tax rate (ETR)** of **Enel Américas** in Peru was **35%** in **2021** and **36%** in **2020**, which has been determined on an accounting or accrual basis.

The main reasons that explain the difference between the **Effective tax rate** and the **Nominal tax rate** correspond to non deductible expenses and deferred tax liabilities adjustments from previous years.

Distributed tax value in Peru



In 2021, the **Total value distributed** amounted to **522 million US dollars**, of which **216 million US dollars** were paid to different public administrations in the form of borne and collected taxes.

As can be seen from the chart, **41%** of the **Total value distributed** corresponds to **Distributed tax value** generated by **Enel Américas** in Peru, benefiting society through the payment of borne and collected taxes.

Taxes borne trend between 2020 and 2021



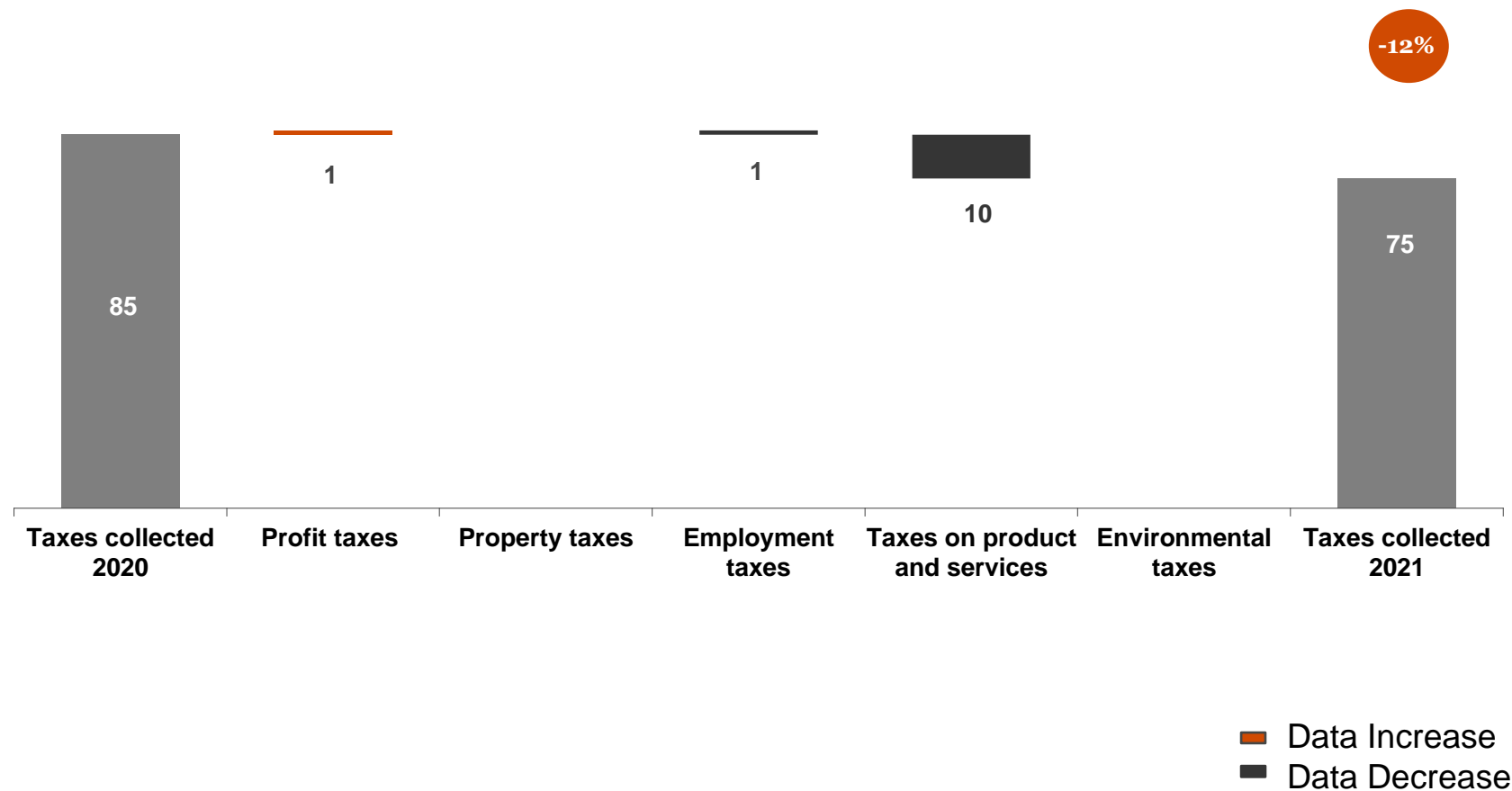
In 2021, compared with 2020, there was an increase in the **Profit taxes**. This difference is generated mainly due to higher revenues.



Taxes collected trend between 2020 and 2021



The decrease in the **Taxes on products and services** is mainly due to a refund received by Enel Green Power Peru.



5. Appendices



Appendix I: Exchange Rates

Currency	Exchange Rates		
	2020	2021	Source
	USD/Currency	USD/Currency	
ARS – Argentine Peso	84,15	102,75	Banco Central de la República Argentina
BRL – Brazilian Real	5,1961	5,5799	Banco Central do Brasil
CLP – Chilean Peso	710,95	850,25	Banco Central de Chile
COP – Colombian Peso	3.482,10	3.981,16	Banco de la República Colombia
CRC - Costa Rican Colon		639,06	Banco Central de Costa Rica
GTQ - Guatemalan Quetzal		7,72	Banco de Guatemala
PAB - Panamanian Balboa		1,00	Banco Nacional de Panamá
PEN – Peruvian Nuevo Sol	3,619	3,979	Banco Central de Reserva del Perú

Appendix II: TTC summaries of Enel Américas in 2021

	UM	Argentina	Brazil	Chile	Colombia	Costa Rica	Guatemala	Panama	Peru	TOTAL
Total Tax Borne (on a cash basis)		68	737	6	407	2	2	28	141	1.391
Profit taxes	\$/mil	33	223	3	297	1	2	26	122	707
Property taxes	\$/mil	1	13	0	2	0	0	0	1	17
Employment taxes	\$/mil	21	63	0	14	1	0	1	2	102
Taxes on product and services	\$/mil	8	438	3	70	0	0	0	14	533
Environmental taxes	\$/mil	5	0	0	24	0	0	1	2	32
Total Tax Collected (on a cash basis)		214	2.175	9	62	2	6	6	75	2.549
Profit taxes	\$/mil	11	18	7,0	17	-	1	6	2	62
Property taxes	\$/mil	-	-	0,0	-	-	-	-	0	0
Employment taxes	\$/mil	21	33	2,0	11	-	-	-	8	75
Taxes on product and services	\$/mil	182	2.124	0,0	22	2	5	-	65	2.400
Environmental taxes	\$/mil	-	-	0,0	12	-	-	-	0	12
Total Tax Contribution (on a cash basis)	\$/mil	282	2.912	15	469	4	8	34	216	3.940
Representation	%	7,2%	73,8%	0,4%	11,9%	0,1%	0,2%	0,9%	5,5%	
Economic data	UM	Argentina	Brazil	Chile	Colombia	Costa Rica	Guatemala	Panama	Peru	TOTAL
Profit/Loss Before Tax (exc dividends)	\$/mil	-54	646	-184	983	-93	22	94	368	1.782
Profit/Loss Tax Accrued	\$/mil	145	179	-1	306	65	2	30	128	854
Profit After Tax	\$/mil	-199	467	-183	677	-158	20	64	240	928
Profit before tax borne		-19	1.160	-181	1.093	-92	22	96	387	2.466
Revenues	\$/mil	1.039	14.545	0,46	2.874	17	113	132	1.419	20.139
Wages and salaries	\$/mil	61	131	6	77	1	2	4	37	319
Net Interest	\$/mil	177	487	44	94	2	2	-	29	835
Number of employees	n.	4.079	8.972	53	2.256	34	92	94	988	16.568
Value distributed to society	UM	Argentina	Brazil	Chile	Colombia	Costa Rica	Guatemala	Panama	Peru	TOTAL
Total taxes borne	\$/mil	68	737	6	407	2	2	28	141	1.391
Total taxes collected	\$/mil	214	2.175	9	62	2	6	6	75	2.549
Wages and salaries	\$/mil	61	131	6	77	1	2	4	37	319
Net Interest	\$/mil	177	487	44	94	2	2	-	29	835
Income after Tax	\$/mil	-199	467	-183	677	-158	20	64	240	928
Total	\$/mil	520	3.997	65	1.317	7	32	102	522	6.022
Total Tax Contribution	\$/mil	282	2.912	15	469	4	8	34	216	3.940
Tax value distributed to society	%	54%	73%	23%	36%	57%	25%	33%	41%	65%
TTC Indicators	UM	Argentina	Brazil		Colombia	Costa Rica	Guatemala	Panama	Peru	TOTAL
TTC ratio	%	-358%	64%	-3%	37%	-2%	9%	29%	36%	56%
TTC in relation to Income Before Tax	%	-522,22%	450,77%	-8,15%	47,71%	-4,30%	36,36%	36,17%	58,70%	221%
TTC in relation to revenues	%	27%	20%	3261%	16%	24%	7%	26%	15%	20%
Tax borne in relation to revenues	%	6%	5%	1304%	14%	12%	2%	21%	10%	7%
Tax collected in relation to revenues	%	21%	15%	1957%	2%	12%	5%	5%	5%	13%
Tax value distributed to society	%	88%	73%	23%	36%	-3%	25%	33%	41%	65%
Wages and salaries per employee	USD	14.955	14.601	113.208	34.131	29.412	21.739	42.553	37.449	19.254
Taxes paid per employee	USD	10.297	10.700	37.736	11.082	29.412	3.298	10.638	10.121	10.683
Effective Tax Rate	%	-269%	28%	1%	31%	-70%	9%	32%	35%	0

Appendix III: TTC summaries of Enel Américas in 2020

	UM	Argentina	Brazil	Chile	Colombia	Peru	TOTAL
Total Tax Borne (on a cash basis)		135	662	2	439	105	1.343
Profit taxes	\$/mil	102	131	-0,3	301	87	621
Property taxes	\$/mil	1	12	-	2	1	16
Employment taxes	\$/mil	18	58	-	15	2	93
Taxes on product and services	\$/mil	9	461	2	94	13	579
Environmental taxes	\$/mil	5	0	-	27	2	34
Total Tax Collected (on a cash basis)		213	2.080	29	68	85	2.475
Profit taxes	\$/mil	9	19	27,0	18	1	74
Property taxes	\$/mil	-	-	0,0	-	-	0
Employment taxes	\$/mil	19	33	2,0	12	9	75
Taxes on product and services	\$/mil	185	2.028	0,0	25	75	2.313
Environmental taxes	\$/mil	-	-	0,0	13	-	13
Total Tax Contribution (on a cash basis)	\$/mil	348	2.742	31,0	507	190	3.818
Representation	%	9,1%	71,8%	0,8%	13,3%	5,0%	
Economic data	UM	Argentina	Brazil	Chile	Colombia	Peru	TOTAL
Profit/Loss Before Tax (exc dividends)	\$/mil	93	454	-49	909	331	1.738
Profit/Loss Tax Accrued	\$/mil	33	149	-4	301	119	598
Profit After Tax	\$/mil	60	305	-53	608	211	1.140
Profit before tax borne		126	985	-46	1.047	349	2.460
Revenues	\$/mil	1.078	10.680	0,17	2.876	1.339	15.974
Wages and salaries	\$/mil	60	125	4	84	42	315
Net Interest	\$/mil	67	301	38	125	25	557
Number of employees	n.	4.074	9.624	51	2.191	931	16.871
Value distributed to society	UM	Argentina	Brazil	Chile	Colombia	Peru	TOTAL
Total taxes borne	\$/mil	135	662	2	439	105	1.343
Total taxes collected	\$/mil	213	2.080	29	68	85	2.475
Wages and salaries	\$/mil	60	125	4	84	42	315
Net Interest	\$/mil	67	301	38	125	25	557
Income after Tax	\$/mil	60	305	-53	608	211	1.132
Total	\$/mil	536	3.473	73	1.324	468	5.875
Total Tax Contribution	\$/mil	348	2.742	31	507	190	3.818
Tax value distributed to society	%	65%	79%	42%	38%	41%	66%
TTC Indicators	UM	Argentina	Brazil	Chile	Colombia	Peru	TOTAL
TTC ratio	%	107%	67%	-4%	42%	30%	55%
TTC in relation to Income Before Tax	%	375%	603,54%	-63,53%	55,78%	57,44%	220%
TTC in relation to revenues	%	32%	26%	18771%	18%	14%	24%
Tax borne in relation to revenues	%	13%	6%	1211%	15%	8%	8%
Tax collected in relation to revenues	%	20%	19%	17560%	2%	6%	15%
Tax value distributed to society	%	65%	79%	42%	38%	41%	65%
Wages and salaries per employee	USD	14.830	12.996	77.446	38.237	44.794	18.666
Taxes paid per employee	USD	9.082	9.456	39.216	12.323	11.815	9.958
Effective Tax Rate	%	35%	33%	8%	33%	36%	0

Appendix IV: List of consolidated entities

Nº	Country	Name of the Company	Currency
1	Argentina	Edesur S.A.	Argentine Peso
2	Argentina	Enel Generación Costanera S.A.	Argentine Peso
3	Argentina	Enel Generación El Chocón S.A.	Argentine Peso
4	Argentina	Central Docks Sud S.A.	Argentine Peso
5	Argentina	Inversora Dock Sud S.A.	Argentine Peso
6	Argentina	La Compañía de Transmisión del Mercosur S. A.	Argentine Peso
7	Argentina	Transportadora de Energía S. A	Argentine Peso
8	Argentina	Enel Argentina S.A.	Argentine Peso
9	Argentina	Enel Trading Argentina S.R.L.	Argentine Peso
10	Argentina	Hidroinvest S.A.	Argentine Peso
11	Argentina	Distrilec S.A.	Argentine Peso
12	Argentina	Enel X Argentina SAU	Argentine Peso
13	Argentina	Gas Atacama	Argentine Peso
14	Argentina	Parque Solar Cauchari IV S.A	Argentine Peso
15	Argentina	Enel Green Power Argentina S.A	Argentine Peso
16	Argentina	Parque Eólico Pampa S.A	Argentine Peso
17	Brazil	Enel Trading Brasil S.A.	Brazilian Real
18	Brazil	Central Geradora Termelétrica Fortaleza Sa	Brazilian Real
19	Brazil	Ampla Energia E Servicos S.A.	Brazilian Real
20	Brazil	Enel Green Power Cachoeira Dourada Sa	Brazilian Real
21	Brazil	Enel Green Power Volta Grande S.A. (Before Enel Green Power Projetos I S.A.)	Brazilian Real
22	Brazil	Celg Distribuicao S.A. Celg D.	Brazilian Real
23	Brazil	Central Geradora Fotovoltaica Sao Francisco Ltda	Brazilian Real
24	Brazil	Companhia Energetica Do Ceara - Coelce	Brazilian Real
25	Brazil	Eletropaulo Metropolitana Eletricidade De Sao Paulo S.A.	Brazilian Real
26	Brazil	Enel Brasil S.A	Brazilian Real
27	Brazil	Enel Cien Sa	Brazilian Real
28	Brazil	Enel X Brasil Gerenciamento De Energia Ltda	Brazilian Real
29	Brazil	Enel X Brasil S.A.	Brazilian Real
30	Brazil	Luz De Angra Energia S.A.	Brazilian Real
31	Brazil	Enel Tecnologia De Redes S.A.	Brazilian Real
32	Brazil	Enel Brasil Central S.A.	Brazilian Real
33	Brazil	Enel Green Power Ventos De Sao Roque 22 S.A.	Brazilian Real
34	Brazil	Enel Green Power Ventos De Sao Roque 26 S.A.	Brazilian Real
35	Brazil	Enel Green Power Ventos De Sao Roque 29 S.A.	Brazilian Real
36	Brazil	Enel Green Power Ventos De Sao Roque 13 S.A.	Brazilian Real
37	Brazil	Enel Green Power Ventos De Sao Roque 19 S.A.	Brazilian Real
38	Brazil	Enel Green Power Sao Micael 04 S.A. (Before Enel Green Power Sao Goncalo 20 S.A)	Brazilian Real
39	Brazil	Enel Green Power Ventos De Santa Esperanca 1 S.A. (Before Egp Fonte Dos Ventos 1 S.A.)	Brazilian Real

Appendix IV: List of consolidated entities

Nº	Country	Name of the Company	Currency
40	Brazil	Ventos De Santa Esperanca Energias Renovaveis S.A	Brazilian Real
41	Brazil	Enel Green Power Sao Micael 02 S.A. (Before Enel Green Power Sao Goncalo 13)	Brazilian Real
42	Brazil	Enel Green Power Ventos De Santa Esperanca 7 S.A. (Before Enel Green Power Lagedo Alto S.A)	Brazilian Real
43	Brazil	Enel Green Power Sao Micael 01 S.A. (Before Enel Green Power Sao Goncalo 9 S.A)	Brazilian Real
44	Brazil	Enel Green Power Cumaru Solar 01 S.A.	Brazilian Real
45	Brazil	Enel Green Power Cumaru Solar 02 S.A.	Brazilian Real
46	Brazil	Enel Green Power Ventos De Santa Esperanca 3 S.A.	Brazilian Real
47	Brazil	Ventos De Sao Roque Energias Renovaveis S.A.	Brazilian Real
48	Brazil	Fotons De Santo Anchieta Energias Renovaveis S.A.	Brazilian Real
49	Brazil	Ventos De Santo Orestes Energias Renovaveis S.A	Brazilian Real
50	Brazil	Jade Energia Ltda	Brazilian Real
51	Brazil	Enel Green Power Cerrado Solar S.A	Brazilian Real
52	Brazil	Enel Green Power Lagoa Do Sol 02 S.A.	Brazilian Real
53	Brazil	Enel Green Power Sao Micael 03 S.A. (Before Enel Green Power Sao Goncalo 16 S.A.)	Brazilian Real
54	Brazil	Enel Green Power Brejolandia Solar S.A	Brazilian Real
55	Brazil	Enel Green Power Esperanca Solar S.A	Brazilian Real
56	Brazil	Enel Green Power Fontes Solar S.A	Brazilian Real
57	Brazil	Enel Green Power Ventos De Sao Roque 06 S.A.	Brazilian Real
58	Brazil	Enel Green Power Lagoa Ii Participacoes S.A.	Brazilian Real
59	Brazil	Enel Green Power Morro Do Chapau Solar 01 S.A (Before Enel Green Power Sao Goncalo Iii Participacoes S.A) S.A	Brazilian Real
60	Brazil	Enel Green Power Lagoa Iii Participacoes S.A.	Brazilian Real
61	Brazil	Enel Green Power Lagoa Do Sol 05 S.A	Brazilian Real
62	Brazil	Enel Green Power Lagoa Do Sol 06 S.A	Brazilian Real
63	Brazil	Enel Green Power Lagoa Do Sol 07 S.A	Brazilian Real
64	Brazil	Enel Green Power Aroeira 04 S.A.	Brazilian Real
65	Brazil	Enel Green Power Aroeira 03 S.A.	Brazilian Real
66	Brazil	Enel Green Power Aroeira 08 S.A.	Brazilian Real
67	Brazil	Enel Green Power Fontes Ii Participacoes S.A.	Brazilian Real
68	Brazil	Enel Green Power Ventos De Santa Esperanca 16 S.A. (Before Egp Projetos 35 S.A.)	Brazilian Real
69	Brazil	Enel Green Power Ventos De Santa Esperanca 21 S.A. (Before Egp Projetos 37 S.A.)	Brazilian Real
70	Brazil	Enel Green Power Ventos De Santa Esperanca 22 S.A. (Before Egp Projetos 39 S.A.)	Brazilian Real
71	Brazil	Enel Green Power Ventos De Santa Esperanca 25 S.A. (Before Egp Projetos Xl S.A.)	Brazilian Real
72	Brazil	Enel Green Power Ventos De Santa Esperanca 26 S.A. (Before Egp Projetos 41 S.A.)	Brazilian Real
73	Brazil	Enel Green Power Sao Goncalo 07 S.A. (Before Enel Green Power Projetos 42 S.A.)	Brazilian Real
74	Brazil	Enel Green Power Sao Goncalo 08 S.A (Before Enel Green Power Projetos 43 S.A.)	Brazilian Real
75	Brazil	Enel Green Power Sao Goncalo 11 S.A. (Before Enel Green Power Projetos 44 S.A.)	Brazilian Real
76	Brazil	Enel Green Power Sao Goncalo 12 S.A. (Before Enel Green Power Projetos 22 S.A.)	Brazilian Real
77	Brazil	Enel Green Power Lagoa Participacoes S.A. (Before Enel Green Power Projetos 45 S.A.)	Brazilian Real
78	Brazil	Enel Green Power Aroeira 09 S.A (Before Enel Green Power Sao Goncalo Participacoes S.A)	Brazilian Real
79	Brazil	Enel Green Power Ventos De Santa Esperanca Participacoes S.A. (Before Enel Green Power Cumaru 06 S.A.)	Brazilian Real

Appendix IV: List of consolidated entities

Nº	Country	Name of the Company	Currency
80	Brazil	Enel Green Power Cumaru Participacoes S.A.	Brazilian Real
81	Brazil	Enel Green Power Ventos De Sao Roque 01 S.A.	Brazilian Real
82	Brazil	Enel Green Power Ventos De Sao Roque 02 S.A.	Brazilian Real
83	Brazil	Enel Green Power Ventos De Sao Roque 04 S.A.	Brazilian Real
84	Brazil	Enel Green Power Ventos De Sao Roque 08 S.A.	Brazilian Real
85	Brazil	Enel Green Power Ventos De Sao Roque 11 S.A.	Brazilian Real
86	Brazil	Enel Green Power Ventos De Sao Roque 16 S.A.	Brazilian Real
87	Brazil	Enel Green Power Ventos De Sao Roque 17 S.A.	Brazilian Real
88	Brazil	Enel Green Power Ventos De Sao Roque 18 S.A.	Brazilian Real
89	Brazil	Enel Green Power Fontes Dos Ventos 2 S.A.	Brazilian Real
90	Brazil	Enel Green Power Fontes Dos Ventos 3 S.A.	Brazilian Real
91	Brazil	Enel Green Power Sao Goncalo 14	Brazilian Real
92	Brazil	Enel Green Power Sao Goncalo 15	Brazilian Real
93	Brazil	Enel Green Power Sao Goncalo 17 S.A	Brazilian Real
94	Brazil	Enel Green Power Sao Goncalo 18 S.A (Before Enel Green Power Ventos De Santa Angela 13 S.A.)	Brazilian Real
95	Brazil	Enel Green Power Sao Goncalo 19 S.A	Brazilian Real
96	Brazil	Enel Green Power Ventos De Santo Orestes 1 S.A.	Brazilian Real
97	Brazil	Enel Green Power Ventos De Santo Orestes 2 S.A.	Brazilian Real
98	Brazil	Enel Green Power Zeus Sul 2 S.A.	Brazilian Real
99	Brazil	Enel Green Power Lagoa Do Sol 01 S.A.	Brazilian Real
100	Brazil	Enel Green Power Ventos De Sao Roque 03 S.A.	Brazilian Real
101	Brazil	Enel Green Power Lagoa Do Sol 03 S.A.	Brazilian Real
102	Brazil	Enel Green Power Cumaru 01 S.A.	Brazilian Real
103	Brazil	Enel Green Power Zeus Sul 1 Ltda.	Brazilian Real
104	Brazil	Parque Eolico Palmas Dos Ventos Ltda	Brazilian Real
105	Brazil	Enel Green Power Boa Vista 01 Ltda.	Brazilian Real
106	Brazil	Central Geradora Fotovoltaica Bom Nome Ltda	Brazilian Real
107	Brazil	Enel Green Power Sao Goncalo 10 S.A. (Before Egp Projetos Xv)	Brazilian Real
108	Brazil	Enel Green Power Sao Goncalo 21 S.A. (Before Egp Projetos Xvi)	Brazilian Real
109	Brazil	Enel Green Power Sao Goncalo 4 S.A. (Before Egp Projetos Xiii)	Brazilian Real
110	Brazil	Enel Green Power Sao Goncalo 5 S.A. (Before Egp Projetos Xiv)	Brazilian Real
111	Brazil	Enel Green Power Ventos De Santa Angela 3 S.A. (Before Egp Projetos Iv)	Brazilian Real
112	Brazil	Enel Green Power Ventos De Santa Angela 4 S.A. (Before Egp Projetos Seis)	Brazilian Real
113	Brazil	Enel Green Power Ventos De Santa Angela 5 S.A. (Before Egp Projetos Sete)	Brazilian Real
114	Brazil	Enel Green Power Ventos De Santa Angela 6 S.A. (Before Egp Projetos Oito)	Brazilian Real
115	Brazil	Enel Green Power Ventos De Santa Angela 9 S.A. (Before Egp Projetos 20)	Brazilian Real
116	Brazil	Enel Green Power Ventos De Santa Angela 10 S.A. (Before Egp Projetos 21)	Brazilian Real
117	Brazil	Enel Green Power Ventos De Santa Angela 11 S.A. (Before Egp Projetos 23)	Brazilian Real
118	Brazil	Enel Green Power Ventos De Santa Angela 14 S.A. (Before Egp Projetos Xxiv)	Brazilian Real
119	Brazil	Enel Green Power Ventos De Santa Angela 15 S.A. (Before Egp Projetos 25)	Brazilian Real

Appendix IV: List of consolidated entities

Nº	Country	Name of the Company	Currency
120	Brazil	Enel Green Power Ventos De Santa Angela 17 S.A. (Before Egp Projetos 26)	Brazilian Real
121	Brazil	Enel Green Power Ventos De Santa Angela 19 S.A. (Before Egp Projetos 27)	Brazilian Real
122	Brazil	Enel Green Power Ventos De Santa Angela 20 S.A. (Before Egp Projetos 28)	Brazilian Real
123	Brazil	Enel Green Power Ventos De Santa Angela 21 S.A. (Before Egp Projetos Xxix)	Brazilian Real
124	Brazil	Enel Green Power Ventos De Santa Esperanca 13 (Attuale Denominazione Sociale Di Enel Green Power Projetos 33 S.A.)	Brazilian Real
125	Brazil	Enel Green Power Ventos De Santa Esperanca 15 S.A.	Brazilian Real
126	Brazil	Enel Green Power Ventos De Santa Esperanca 17 S.A. (Before Egp Projetos 31 S.A.)	Brazilian Real
127	Brazil	Enel Green Power Sao Goncalo 6 S.A. (Before Enel Green Power Projetos 19 Sa)	Brazilian Real
128	Brazil	Ventos De Santa Angela Energias Renovaveis S.A	Brazilian Real
129	Brazil	Enel Green Power Cumaru 02 S.A.	Brazilian Real
130	Brazil	Enel Green Power Cumaru 03 S.A.	Brazilian Real
131	Brazil	Enel Green Power Cumaru 04 S.A.	Brazilian Real
132	Brazil	Enel Green Power Cumaru 05 S.A.	Brazilian Real
133	Brazil	Enel Green Power Ventos De Santa Angela Acl 12 (Before Enel Green Power Projetos 36)	Brazilian Real
134	Brazil	Enel Green Power Ventos De Santa Angela Acl 16 S.A (Nova Denominacao Da Enel Green Power Projetos 38 S.A)	Brazilian Real
135	Brazil	Enel Green Power Ventos De Santa Angela Acl 13 S.A (Nova Denominacao Da Enel Green Power Projetos Xvii S.A)	Brazilian Real
136	Brazil	Enel Green Power Ventos De Santa Angela Acl 18 S.A. (Nova Denominacao Da Enel Green Power Projetos 47 S.A)	Brazilian Real
137	Brazil	Enel Green Power Ventos De Santa Esperanca 08 S.A.(Attuale Denominazione Di Enel Green Power Projetos 34 Sa)	Brazilian Real
138	Brazil	Enel Green Power Ventos De Sao Roque 05 S.A.	Brazilian Real
139	Brazil	Enel Green Power Lagoa Do Sol 04 S.A.	Brazilian Real
140	Brazil	Enel Green Power Ventos De Sao Roque 07 S.A.	Brazilian Real
141	Brazil	Enel Green Power Sao Micael 05 S.A.	Brazilian Real
142	Brazil	Enel Green Power Brasil Participacoes Ltda	Brazilian Real
143	Brazil	Enelpower Do Brasil Ltda	Brazilian Real
144	Brazil	Alvorada Energia S.A	Brazilian Real
145	Brazil	Isamu Ikeda Energia S.A	Brazilian Real
146	Brazil	Socibe Energia S.A	Brazilian Real
147	Brazil	Quatiara Energia S.A	Brazilian Real
148	Brazil	Apiacas Energia S.A	Brazilian Real
149	Brazil	Primavera Energia S.A	Brazilian Real
150	Brazil	Enel Green Power Primavera Eolica S.A	Brazilian Real
151	Brazil	Enel Green Power Cristal Eolica S.A	Brazilian Real
152	Brazil	Enel Green Power Sao Judas Eolica S.A	Brazilian Real
153	Brazil	Enel Green Power Tacaico Eolica S.A	Brazilian Real
154	Brazil	Enel Green Power Pedra Do Geronimo Eolica S.A	Brazilian Real
155	Brazil	Enel Green Power Emiliana Eolica S.A	Brazilian Real
156	Brazil	Enel Green Power Pau Ferro Eolica S.A	Brazilian Real
157	Brazil	Enel Green Power Joana Eolica S.A	Brazilian Real
158	Brazil	Enel Green Power Modelo I Eolica S.A.	Brazilian Real
159	Brazil	Enel Green Power Modelo Ii Eolica S.A.	Brazilian Real

Appendix IV: List of consolidated entities

Nº	Country	Name of the Company	Currency
160	Brazil	Enel Green Power Desenvolvimento Ltda	Brazilian Real
161	Brazil	Enel Green Power Cabeça De Boi S.A.	Brazilian Real
162	Brazil	Enel Green Power Fazenda S.A.	Brazilian Real
163	Brazil	Enel Green Power Dois Riachos Eolica S.A.	Brazilian Real
164	Brazil	Enel Green Power Salto Apiacas S.A. (Ex Enel Green Power Damascena Eolica S.A.)	Brazilian Real
165	Brazil	Enel Solucoes Energeticas Ltda	Brazilian Real
166	Brazil	Enel Green Power Manicoba Eolica S.A.	Brazilian Real
167	Brazil	Enel Green Power Esperanca Eolica S.A.	Brazilian Real
168	Brazil	Enel Green Power Damascena Eolica S.A.	Brazilian Real
169	Brazil	Enel Green Power Delfina A Eolica S.A.	Brazilian Real
170	Brazil	Enel Green Power Delfina B Eolica S.A.	Brazilian Real
171	Brazil	Enel Green Power Delfina C Eolica S.A.	Brazilian Real
172	Brazil	Enel Green Power Delfina D Eolica S.A.	Brazilian Real
173	Brazil	Enel Green Power Delfina E Eolica S.A.	Brazilian Real
174	Brazil	Enel Green Power Ituverava Norte Solar S.A.	Brazilian Real
175	Brazil	Enel Green Power Ituverava Sul Solar S.A.	Brazilian Real
176	Brazil	Enel Green Power Ituverava Solar S.A.	Brazilian Real
177	Brazil	Enel Green Power Boa Vista Eolica S.A.	Brazilian Real
178	Brazil	Enel Green Power Sao Abraao Eolica S.A.	Brazilian Real
179	Brazil	Enel Green Power Morro Do Chapau I Eolica S.A.	Brazilian Real
180	Brazil	Enel Green Power Morro Do Chapau I Eolica S.A.	Brazilian Real
181	Brazil	Enel Green Power Horizonte Mp Solar S.A.	Brazilian Real
182	Brazil	Enel Green Power Paranapanema S.A.	Brazilian Real
183	Brazil	Enel Green Power Mourao S.A.	Brazilian Real
184	Brazil	Bondia Energia Ltda.	Brazilian Real
185	Brazil	Alba Energia Ltda.	Brazilian Real
186	Brazil	Enel Green Power Zeus Ii - Delfina 8 S.A.	Brazilian Real
187	Brazil	Enel Green Power Ventos De Santa Angela 2 S.A.	Brazilian Real
188	Brazil	Enel Green Power Sao Goncalo 3 S.A. (Before Egp Projetos Xii)	Brazilian Real
189	Brazil	Enel Green Power Ventos De Santa Angela 1 S.A.	Brazilian Real
190	Brazil	Enel Green Power Ventos De Santa Angela 7 S.A. (Before Egp Projetos Ix)	Brazilian Real
191	Brazil	Enel Green Power Ventos De Santa Angela 8 S.A. (Before Egp Projetos 18)	Brazilian Real
192	Brazil	Enel Green Power Sao Goncalo 01 S.A. (Before Egp Projetos X)	Brazilian Real
193	Brazil	Enel Green Power Sao Goncalo 02 S.A. (Before Egp Projetos Xi)	Brazilian Real
194	Brazil	Enel Green Power Sao Goncalo 22 S.A. (Before Egp Projetos 30)	Brazilian Real
195	Brazil	Enel Green Power Aroeira 01 S.A.	Brazilian Real
196	Brazil	Enel Green Power Aroeira 02 S.A.	Brazilian Real
197	Brazil	Enel Green Power Nova Olinda 04 S.A.	Brazilian Real
198	Brazil	Enel Green Power Nova Olinda 09 S.A.	Brazilian Real
199	Brazil	Enel Green Power Novo Lapa 01 S.A.	Brazilian Real

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Nº	Country	Name of the Company	Currency
200	Brazil	Enel Green Power Novo Lapa 02 S.A.	Brazilian Real
201	Brazil	Enel Green Power Aroeira 05 S.A.	Brazilian Real
202	Brazil	Enel Green Power Aroeira 06 S.A.	Brazilian Real
203	Brazil	Enel Green Power Aroeira 07 S.A.	Brazilian Real
204	Brazil	Enel Green Power Lagoa Do Sol 08 S.A.	Brazilian Real
205	Brazil	Enel Green Power Lagoa Do Sol 09 S.A.	Brazilian Real
206	Brazil	Enel Green Power Nova Olinda 01 S.A.	Brazilian Real
207	Brazil	Enel Green Power Nova Olinda 02 S.A.	Brazilian Real
208	Brazil	Enel Green Power Nova Olinda 03 S.A.	Brazilian Real
209	Brazil	Enel Green Power Nova Olinda 05 S.A.	Brazilian Real
210	Brazil	Enel Green Power Nova Olinda 06 S.A.	Brazilian Real
211	Brazil	Enel Green Power Nova Olinda 07 S.A.	Brazilian Real
212	Brazil	Enel Green Power Nova Olinda 08 S.A.	Brazilian Real
213	Brazil	Enel Green Power Novo Lapa 03 S.A.	Brazilian Real
214	Brazil	Enel Green Power Novo Lapa 04 S.A.	Brazilian Real
215	Brazil	Enel Green Power Novo Lapa 05 S.A.	Brazilian Real
216	Brazil	Enel Green Power Novo Lapa 06 S.A.	Brazilian Real
217	Brazil	Enel Green Power Novo Lapa 07 S.A.	Brazilian Real
218	Brazil	Enel Green Power Novo Lapa 08 S.A.	Brazilian Real
219	Brazil	Fazenda Aroeira Empreendimento De Energia Ltda.	Brazilian Real
220	Chile	Enel Américas S.A.	Chilean Peso
221	Chile	Energía Y Servicios South America Spa	Chilean Peso
222	Chile	Energía Y Servicios South America 2 Spa	Chilean Peso
223	Costa Rica	Enel Green Power Costa Rica	Costa Rican Colon
224	Costa Rica	PH Río Volcán, S.A.	Costa Rican Colon
225	Costa Rica	PH Don Pedro, S.A.	Costa Rican Colon
226	Costa Rica	PH Río Chucas, S.A.	Costa Rican Colon
227	Guatemala	Enel Green Power Guatemala, S.A.	Guatemalan Quetzal
228	Guatemala	Generadora De Occidente, Ltda.	Guatemalan Quetzal
229	Guatemala	Tecnoguat, S.A.	Guatemalan Quetzal
230	Guatemala	Generadora Montecristo, S.A.	Guatemalan Quetzal
231	Guatemala	Renovables De Guatemala, S.A.	Guatemalan Quetzal
232	Guatemala	Transformadora De Energía Renovable, S.A.	Guatemalan Quetzal
233	Panamá	Enel Green Power Panamá, SRL	Panaman Balboa
234	Panamá	Enel Fortuna, SA	Panaman Balboa
235	Panamá	Llano Sanchez Solar Power One, SRL	Panaman Balboa
236	Panamá	Enel Solar, SRL	Panaman Balboa
237	Panamá	Generadora Solar Tolé SRL	Panaman Balboa
238	Panamá	Jagüito Solar 10 MW, SA	Panaman Balboa
239	Panamá	Progreso Solar 20 MW, SA	Panaman Balboa
240	Panamá	Generadora Solar Austral SA	Panaman Balboa
241	Panamá	Generadora Eolica Pacora, SRL	Panaman Balboa

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Nº	Country	Name of the Company	Currency
242	Panamá	Generadora Solar El Puerto, SA	Panaman Balboa
243	Panamá	Generadora Solar de Occidente, SA	Panaman Balboa
244	Colombia	Enel X	Colombian Peso
245	Colombia	Emgesa	Colombian Peso
246	Colombia	Codensa	Colombian Peso
247	Colombia	Inversora Codensa	Colombian Peso
248	Colombia	Sociedad Portuaria Central Cartagena	Colombian Peso
249	Colombia	Enel Green Power Colombia S.A.S.	Colombian Peso
250	Colombia	Bogotá Ze Sas	Colombian Peso
251	Colombia	Usme Ze Sas	Colombian Peso
252	Colombia	Fontibon Ze Sas	Colombian Peso
253	Colombia	Egp Fotovoltaica La Loma Sas En Liquidacion	Colombian Peso
254	Colombia	Latamsolar Fotovoltaica Fundacion Sas	Colombian Peso
255	Colombia	Guayepo Solar S.A.S.	Colombian Peso
256	Colombia	Atlantico Photovoltaic S.A.S Esp	Colombian Peso
257	Peru	Enel Generación Perú	Peruvian Nuevo Sol
258	Peru	Enel Generación Piura	Peruvian Nuevo Sol
259	Peru	Enel Distribución Perú	Peruvian Nuevo Sol
260	Peru	Chinango	Peruvian Nuevo Sol
261	Peru	Veracruz	Peruvian Nuevo Sol
262	Peru	Enel Perú S.A.C	Peruvian Nuevo Sol
263	Peru	Enel Green Power Perú S.A.	Peruvian Nuevo Sol
264	Peru	Energetica Monzon S.A.C	Peruvian Nuevo Sol
265	Peru	Proy. y Soluciones Renovables	Peruvian Nuevo Sol
266	Peru	Empresa de Generación Eléctrica Marcona S.A.C.,	Peruvian Nuevo Sol
267	Peru	Enel X Perú S.A.C., y	Peruvian Nuevo Sol
268	Peru	Empresa de Generación Eléctrica Los Pinos S.A.	Peruvian Nuevo Sol



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