

Build the
through

FUTURE

SUSTAINABLE

POWER.

SUSTAINABILITY REPORT
ENEL COLOMBIA **2024**

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Francesco Bertoli

General Manager

Building the Future with Sustainable Energy

6

Within the value horizon that has guided the Group in defining its strategic pillars for the 2025–2027 three-year period, **sustainability continues to be a cross-cutting value across our operations**. It is in this context that we are pleased to share the results achieved by Enel Colombia for the year 2024.

For the Company, the sustainable business model is based on the development of **renewable energy generation**, driven by the **security** and **reliability of the grid**, and aimed at the **clean electrification** of customer uses. This contributes to the achievement of the 17 United Nations Sustainable Development Goals (SDGs), with a specific focus on four goals: SDG 7 – Affordable and Clean Energy, SDG 9 – Industry, Innovation and Infrastructure, SDG 11 – Sustainable Cities and Communities, and SDG 13 – Climate Action.

A central element of Enel's commitment is the ambition of achieving net **zero emissions** by 2040. To this end, through our businesses we drive the energy transition by **decarbonizing** electricity generation, enhancing the **digitalization and resilience** of distribution networks, and promoting electrification of end uses. Innovation, **digitalization**, and the circular economy accelerate the achievement of Enel's sustainable strategy, encompassing and strengthening all strategic themes across the board.

We promote electrification and meet people's needs, shaping a better world. For this reason, we are working to connect rural areas within our area of influence through the Cundinamarca 100% program, which, thanks to infrastructure development, enabled 1,005 families in different municipalities of Cundinamarca and Meta to gain access to electricity. It is also worth highlighting that Enel Colombia reaffirmed its commitment to the country's energy transition with the launch of the first energy community project in the department of Cundinamarca, in the village of Buenavista Alto Redondo, located in the municipality of Paratebueno. This project will benefit 21 families and an educational institution through a self-sufficient renewable energy generation system, fully aligned with national goals.

 **3,9** million
customers

 **14** TWh
Total Generation 2024

We Lead the Energy Transition by Facilitating Access to Cleaner and More Energy-Efficient Solutions. In 2024, the Enel Group announced its plan to invest approximately two billion dollars in Colombia over the next three years, recognizing the country as a strategic geography for the Group. The objective is to contribute to the nation's energy transition through projects aimed at modernizing distribution networks and strengthening the country's energy matrix. In this regard, within the distribution business we focused our investments on expanding high-, medium-, and low-voltage infrastructure in Bogotá and Cundinamarca, ensuring a reliable, safe, and high-quality power supply for more than 3.9 million customers. We also strengthened our grid to integrate new renewable energy sources and foster the development of electric mobility, enabling us to support projects such as the Regiotram de Occidente and the Bogotá Metro, both of which will be key to transforming the country's transportation system.

We are also proud to highlight the start of commercial operations at the Guayepo I and II solar park, the largest in the country, with 820,000 panels interconnected across more than 1,110 hectares. This solar park has the capacity to generate an average of 1,030 GWh/year, enough electricity for more than 1,460,000 people, while avoiding the emission of approximately 650,000 tons of carbon dioxide (CO₂). Likewise, the La Loma, El Paso, and Fundación solar parks began commercial operations with a combined net capacity of 318 MWac.

In Panama, we commenced commercial operations at our Baco and Madre Vieja solar plants, which together contribute more than 60 MWdc of capacity to the Panamanian electrical system, supplying renewable energy to more than 46,000 households.

We support people by training them to consciously manage their energy consumption, thereby contributing to the creation of a more sustainable lifestyle. In line with our commitment to sustainable cities, we continued working on the first public charging network for electric vehicles in Bogotá. In 2024, five new charging stations came into operation: Calle 97, Modelia, Nicolás de Federmán, Terminal de Transportes del Salitre, and San Andresito de la 38, helping to drive electric mobility. The strategy of the Enel X business line focused on offering customized and innovative energy solutions, improving customer experience and satisfaction through digitalization and self-management.

We protect the environment to contribute to a sustainable and better future for all, with a long-term vision. From an environmental perspective, considering that Colombia, Panama, Costa Rica, and Guatemala together account for more than 20% of global biodiversity, and fully aware of our role as a Company in conserving and protecting the ecosystems within our areas of influence, we continued implementing the Enel Biodiversa strategy. By 2024, we had developed more than 110 initiatives, planted over 1,000,000 trees, and protected more than 30,000 hectares in strategic ecosystems such as the Tropical Dry Forest, Bosque Renace, and the Fortuna Reserve.

We always show respect and commitment to communities and future generations. As part of our sustainability

strategy, with an investment exceeding COP 40 billion we developed 153 projects through 78 partnerships, reaching more than 265,000 beneficiaries in Colombia, Guatemala, Panama, and Costa Rica. We made a significant contribution to the social and economic development of these territories through programs aimed at improving road infrastructure, enhancing the infrastructure, coverage, and quality of education, supporting productive agricultural projects, promoting employment generation, implementing initiatives for social inclusion, and carrying out projects designed to expand access to electricity and potable water. This work includes projects developed through the Enel Colombia Foundation, which in 2024 invested COP 3.4 billion across four departments of Colombia through more than 60 initiatives.

We Commit to Actively Shaping a Better Tomorrow, Looking Beyond the Present. The year 2024 posed challenges for our management due to complex weather conditions, while also requiring us to continue ensuring the continuity and quality of service provision. To achieve this, with an investment of nearly COP 424 billion, we deployed 244 emergency mobile units and 500 technical teams to safeguard the continuity and quality of electricity service for users in Bogota and Cundinamarca during the rainy season. In addition, we declared the first stage of the Tren Occidente 115 kV Substation project commercially operational. This substation is equipped with two hybrid line bays, a single-section busbar, and two 40 MVA 115/11.4 kV transformers. Furthermore, with the connection of this substation, the Balsillas-Facatativá 115 kV line was reconfigured, resulting in the Tren Occidente-Balsillas and Tren Occidente-Facatativá 115 kV corridors. This project helps ensure a high-quality, efficient service, incorporates renewable energy sources, reduces the carbon footprint, and will enable the energization of the new Regiotram de Occidente electric mobility system, providing the electrical reliability required for its operation.

On the other hand, we highlight the maintenance and repowering of four high-voltage lines in the three main cor-



ridors that supply energy to the Sabana Norte region of Cundinamarca, benefiting more than 500,000 people with an investment of nearly COP 40 billion. The works, which were completed two months ahead of schedule, included replacing 64.3 kilometers of cabling with state-of-the-art technology, increasing its capacity from 800 to 1,200 amperes. This intervention is intended to mitigate the lack of new infrastructure from the National Transmission System (STN) to meet growing demand and to improve the reliability of the Regional Transmission System (STR), ensuring a stronger electricity supply for residential, commercial, industrial, and government users.

At Enel, the well-being of our people is a priority. We work with a 360° vision to improve the quality of life of our employees through plans, programs, and benefits aimed at supporting their nutrition, physical and psychological health, and helping them achieve holistic self-fulfillment, while promoting a balance between personal and work time. To this end, we continued with the hybrid work model, allowing employees to spend 40% of their time working from home and the remaining 60% at the office.

An open innovation culture permeates and distinctively characterizes the Group, fostering continuous, open, and increasingly challenging innovation, as we explore new opportunities for the future. Thanks to this commitment, in 2024, and according to the National Association of Industrialists (ANDI), Enel Colombia ranked as the nineteenth most innovative company in the country, out of a total of 389 companies nominated nationwide.

In this way, we will continue to anticipate the future, working to ensure that society progresses sustainably, and that together we continue to drive the energy we need.

In this Sustainability Report, we invite you to learn in detail about the results of our actions in 2024, as well as the opportunities and projects we are carrying out as a company to generate value and achieve our goals in Colombia, Costa Rica, Guatemala, and Panama.



Signed by
FRANCESCO
BERTOLI

Francesco Bertoli
General Manager





CHAPTER 1

About

US

Who we are and key results

Enel Colombia

GRI Content 2-1, 2-2

Enel Colombia is part of the Enel Group, a multinational in the energy sector, positioned among the leading global integrated operators in the electricity and gas industries. The Group operates in **28 countries** across five continents, generating energy through an approximate net installed capacity of 89.4 GW, of which about **64.3 GW corresponds to renewable energy**. It manages a **distribution network of more than 1.9 million kilometers**. The Company is committed to electrification, the energy transition, and the sustainable development of the territories in which it operates.

Shareholding Structure of Enel Colombia

Shareholder	Common shares with voting rights		Total shareholding structure	
	(%) Interest	Number of shares	(%) Interest	Total number of shares
Grupo Energía Bogotá S. A. ESP	42.515%	63,311,437	42.515%	63,311,437
Enel Américas S.A.	57.345%	85,394,808	57.345%	85,394,808
Other minority shareholders	0.140%	207,791	0.140%	207,791
	100%	148,914,162	100%	148,914,162

Enel Colombia: Committed to Sustainable Electrification

GRI Content 2-6, IF-EU420a.2

Enel's purpose and vision are aimed at building a sustainable future through clean energy that can meet the needs of people, businesses, and cities, helping to create a better world. In this sense, it drives electrification through the energy transition, facilitating access to cleaner and more energy-efficient solutions. It educates people to consciously manage their energy consumption, thereby contributing to a more sustainable lifestyle. It shows respect and commitment to communities and future generations and protects the environment with a long-term vision.

In line with the global strategy, Enel Colombia is committed to the energy transition, which recognizes electricity as the main driver for achieving sustainable development in society, an affordable, clean, stable energy that does not generate environmental impacts and contributes to mitigating climate change.

Accordingly, the Company has been developing projects for renewable energy generation from sources such as the sun, wind, and water. It invests efforts and resources in expanding, modernizing, and digitalizing its networks, as these are enablers of the energy transition.

In Colombia, Enel operates **12 hydropower plants, 4 solar parks, and 1 thermal power plant**, located in the departments of Cundinamarca, Huila, Cesar, Magdalena, and Atlántico.

In Central America, it operates **9 hydropower plants and 11 solar generation parks**. In addition, it participates as an energy and natural gas trader in negotiation processes with producers, marketers, and clients in the non-regulated market.

Enel Colombia is also responsible for the commercialization of electricity service to **3,956,197 regulated customer connections** in the residential, commercial, industrial, and institutional segments of Bogota, Cundinamarca, six municipalities in Boyacá, four in Tolima, and four in Meta.

In addition, together with different partners, the Company has developed several initiatives to promote the development of both mass and individual electric mobility, as well as a portfolio of products and services for people, companies, industries, and cities, contributing to their progress and quality of life.

Key Dimensions

Workforce Distribution



Economic Performance

Economic Performance

Revenue:
\$17,055,600 million

EBITDA Margin:
35.51% on revenue

EBITDA: \$6,056,438 million

Power Generation – Enel Green Power + Thermal

Colombia

Colombia

Capacity
4,011 MW*

Energy Generation
2024
14,030 GWh

Technology	Capacity MW/ac	Energy generation 2024 GWh
Thermal	226	962
Hydro	3.097	11,941
Solar	688	1.127

MWac capacity taken from the XM network operator portal:
https://sinergox.xm.com.co/_layouts/15/WopiFrame.aspx?sourcedoc={CA2AAC95-83D2-4573-AEB9-42C0CC10780C}&file=Listado_Recurso_Generacion.xlsx&action=default

New Projects: Under Construction

Solar technology	Capacity MWdc
Guayepo 3	267
Atlántico	256

Net Capacity of Thermal Power Plants:

- **Termozipa – Cundinamarca (coal): 226 MW**

Net Capacity of Hydropower Plants:

Guavio (Cundinamarca)	Paraíso (Cundinamarca)	Limonar (Cundinamarca)
1.250 MW	276 MW	18 MW
Guavio Menor (Cundinamarca)	Guaca (Cundinamarca)	Dario Valencia (Cundinamarca)
10 MW	324 MW	150 MW
Betania (Huila)	Charquito (Cundinamarca)	Salto II (Cundinamarca)
540 MW	19 MW	35 MW
El Quimbo (Huila)	Tequendama (Cundinamarca)	Laguneta (Cundinamarca)
400 MW	4 Menores (14,2 MW)	18 MW



Net Capacity of Solar Parks:

El Paso Solar Park (Cesar): 68 MWac

La Loma Solar Park (Cesar): 150 MWac

Fundación Solar Park (Magdalena): 100 MWac

Guayepo I & II Solar Park (Atlántico): 370 MWac

Capacity of New Solar Parks:

Guayepo III Solar Park (Atlántico):

267 MWdc: under construction

Atlántico Solar Park (Atlántico):

256 MWdc: under construction

Panama

Panama

Capacity
462 MW*

Energy Generation
2024
2,604 GWh

*Refers to the capacity of run-of-river plants

Net Hydropower Capacity: 300 MW

Net Solar Capacity: 162 MWdc

Guatemala

Guatemala

Capacity
162 MW

Energy Generation
2024
512 GWh

Costa Rica

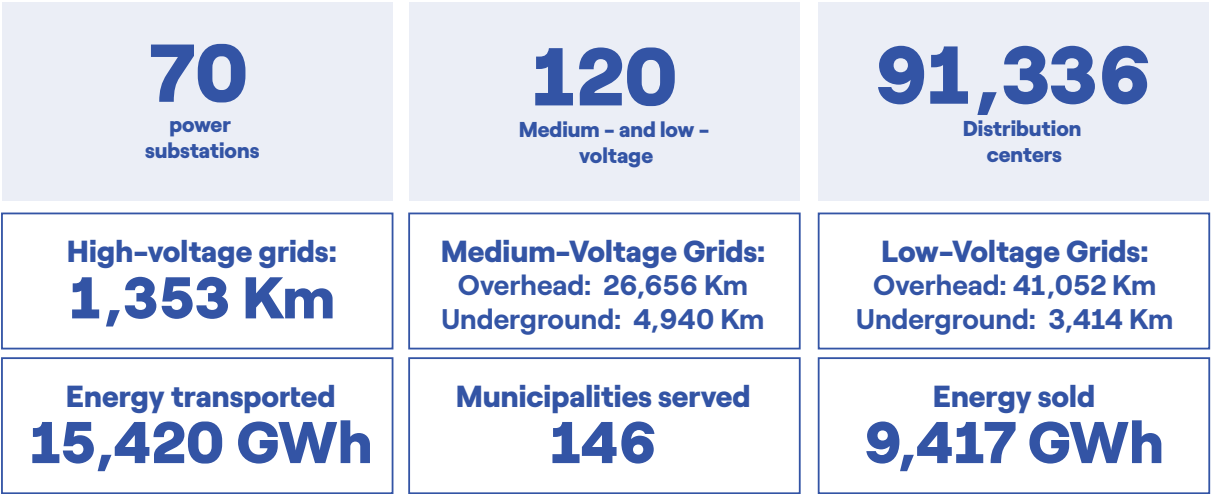
Costa Rica

Capacity
81 MW

Energy Generation
2024
283 GWh



Distribution – Enel Grids



Participation in Sustainability Initiatives

In Colombia

Initiatives	Description
16 National Association of Public Utilities Companies – ANDESCO	A trade association that brings together the most important companies in the water and sewage, electricity, natural gas, information and communications technology (ICT), and television sectors. It represents the common interests of its member companies providing public utility services, and promotes their activities at both local and international levels, fostering the creation of shared value for communities and other stakeholders in the context of sustainability, social and environmental responsibility, equity, and competitiveness. It manages sustainability-related matters through the following bodies: • Energy Chamber • Sustainability and Communications Chamber
National Business Association of Colombia – ANDI	A nonprofit association whose purpose is to disseminate and promote the political, economic, and social principles of a sound free enterprise system. It is the most important business association in Colombia. The following initiatives/services are related to sustainability: • Social Architecture Committee • Human Rights Committee • Environmental Issues (Sustainability) • Volunteering Committee • Economic Development and Competitiveness • Innovation and Entrepreneurship • ANDI Social Foundation
ASOCARBONO	An organization that seeks to integrate individuals and legal entities in the design and execution of activities that promote economic, social, environmental, cultural, scientific, technological, and innovation-driven development in the environmental and sustainable development sector, focusing on the growth and strengthening of the carbon market and its impact on public policy.

Initiatives	Description
WEC-COC	The World Energy Council – WEC Colombia, under the auspices of the Ministry of Mines and Energy and with the participation of the main conglomerates, companies, and entities in the Colombian energy sector, represents the World Energy Council in the country and, following its guidelines, carries out activities that promote Colombian energy development. Currently, WEC Colombia has a network of more than 60 member organizations from the private sector, academia, and government. The Committee focuses its activities on addressing the following challenges: • Work to achieve a globally accepted framework for climate change • Build a national consensus with a long-term vision, essential for economic growth and development • Ensure that clean technologies are commercialized and deployed without barriers or distortions • Promote regional energy planning of infrastructures and policies to maximize the complementarity of resources • Promote universal access to modern forms of energy
Latin America and the Caribbean Circular Economy Coalition	A regional alliance to advance the transition towards the circular economy in Latin America and the Caribbean, consolidating the region's vision of the circular economy and strengthening Enel's positioning.
Alliance for Integrity	An initiative that seeks to foster good practices on business integrity. It leverages diverse spaces and exchange formats on integrity, with the participation of experts and representatives from the private and public sectors, civil society, and academia. It also promotes knowledge sharing to strengthen corporate integrity and build ethics and compliance capacities.
Pact “United for a New Air”	A process of dialogue and consensus-building among stakeholders concerned with air quality in the District of Bogota, to define joint commitments and shared responsibilities that ensure the implementation of the Plan Aire and other actions to improve air quality. It is a call to action for clean air in Bogota. The #UnitedForANewAir Pact is an instrument that legitimizes, consolidates, and demonstrates the democratic process of dialogue, consensus, and acceptance of shared responsibility and commitments, using the methodology provided by the District Institute for Participation and Community Action (IDPAC), established under Article 135 of District Agreement 761 of 2020 on Collective Action Agreements.
Carbon Neutral Electric Sector Alliance – ASECN	The Carbon Neutral Colombian Electric Sector Alliance – ASECN – reflects the sector's strong and explicit commitment to work jointly in response to the global need to avoid increasing greenhouse gas (GHG) emissions and thus contribute to mitigating the impacts of climate change. This voluntary initiative of the sector seeks to support Colombia's efforts to reduce GHG emissions by 2030 and achieve carbon neutrality by 2050.
Collective Action for Ethics and Transparency in the Colombian Electric Sector	A sector initiative that has developed actions to fulfill commitments and continuously advance in strengthening good practices against corruption, anti-competitive behavior, and money laundering. Its purpose is to implement best practices for the sector and mitigate systemic risks related to ethics and transparency for companies participating in the Action.
Compliance Officers Network – UNODC	A project of the Towards Integrity initiative of the United Nations Office on Drugs and Crime (UNODC) in Colombia, in partnership with the Global Compact Network Colombia and the Alliance for Integrity. The main objective of the Network is to consolidate itself as a platform to analyze and share good practices and lessons learned among peers, while also providing training and expert information to strengthen the role of the Compliance Officer. The Network focuses on generating knowledge on anti-corruption, promoting good business practices, serving as a networking space for peer-to-peer learning, and ultimately developing policy guidelines for the National Government.

In Costa Rica

Initiatives	Description
Business Alliance for Development – AED	A nonprofit organization that promotes the country's sustainability and competitiveness by fostering responsible and sustainable business models within companies. AED guides the productive sector to incorporate sustainability principles into its management, reducing negative impacts and maximizing positive impacts on society, the environment, and the economy.
Chamber of Industries of Costa Rica – CICR	A business organization that promotes the sustainable development of the productive sector. It works to strengthen Costa Rican industry, support its successful performance in the context of globalization, and ensure the continuity of its contribution to national development.
Chamber of Industries of Costa Rica – CICR	A business organization that promotes the sustainable development of the productive sector. It works to strengthen Costa Rican industry, support its successful performance in the context of globalization, and ensure the continuity of its contribution to national development.
Global Compact – Costa Rica Network	The Global Compact is a voluntary initiative in which companies commit to aligning their strategies and operations with ten universally accepted principles derived from United Nations declarations in four key areas: • Human Rights • Labor Standards • Environment • Anti-Corruption

In Guatemala

Initiatives	Description
Chamber of Industries of Guatemala – CIG	A business organization that promotes the sustainable development of the productive sector. It works to strengthen Guatemalan industry, foster its successful performance in the context of globalization, and ensure the continuity of its contribution to national development.
Center for Cleaner Production – CGP+L	A foundation with 20 years of experience in Guatemala that seeks to improve the environmental performance and competitiveness of companies, public organizations, and academic institutions in the country. Its priority is pollution prevention and the increase of resource efficiency and cleaner production. CGP+L designs, adapts, and implements technical and strategic tools and methodologies that facilitate the transfer of knowledge and cleaner technologies, as well as the generation of useful information and statistics.
Italian Chamber of Commerce in Guatemala	The Chamber's objective is to strengthen trade, industrial, and service exchanges between Guatemala and Italy, developing projects that promote investment and economic development between both countries.

In Panama

Initiatives	Description
American Chamber of Commerce and Industries of Panama – AmCham	A nonprofit and independent association that promotes free enterprise. It is affiliated with the U.S. Chamber of Commerce and the Association of American Chambers of Commerce in Latin America and the Caribbean. It has working groups dedicated to environmental and sustainability issues.
Sumarse – Corporate Social Responsibility	Sumarse is the organization that drives corporate social responsibility (CSR) and sustainability in Panama. It is the Local Network of the Global Compact in Panama.

Participation in Associations

GRI Content 2-28

As part of the energy and economic sector, Enel Colombia maintains relationships with its stakeholders by actively engaging in the establishment of regulatory and policy proposals for managing the impacts inherent to the sector and its activities. The following are the associations, trade groups, networks, or technical bodies of which it is a member:

Country	Association or Entity
Colombia	• National Operation Council – CNO • National Association of Public Utilities and Communications Companies – ANDESCO • National Business Association of Colombia – ANDI • Colombian Association of Carbon Market Participants – ASOCARBONO • Bogota and Cundinamarca Human Resources Management Association – ACRIP • Colombian Institute of Tax Law Association – ICDT • Institute of Internal Auditors Association – AAI • Colombian Association of Electricity Distributors – ASOCODIS • Colombian Chamber of Construction – CAMACOL • Bogota Chamber of Commerce – CCB – Energy Cluster • Italian Chamber of Commerce for Colombia • Research and Technological Development Center for the Electric Sector Corporation – CIDET • Colombia Inteligente • Commercialization Advisory Committee – CAC • Transmission Planning Advisory Committee – CAPT • Colombian Committee of the World Energy Council – WEC-COCME • Inspyra • ProBogota Región • Renewable Energies Association of Colombia – SER • Collective Action for Ethics and Transparency in the Electric Sector • Latin American Association of Electricity Distributors – ADELAT • Colombian Association of Electricity Generators – ACOGEN • Bogota Real Estate Association • Latin America and Caribbean Circular Economy Coalition • Alliance for Integrity • Business Generation Foundation – FGE
Panama	• National Panamanian Association of Electric Generators – ANPAG • Panamanian Solar Energy Chamber – CAPES • Operational Committee of the MME
Guatemala	• Association of Electric Power Traders (ASCEE) • Association of Renewable Energy Generators (AGER) • Italian-Guatemalan Chamber of Commerce and Industry
Costa Rica	• Business Alliance for Development – AED • Chamber of Industries of Costa Rica – CICR

Communications management

Enel Colombia's communication strategy is aligned with the corporate strategy and follows a reputation management model aimed at building sustainable positive perceptions, so that the Company is respected, admired, and trusted among its various stakeholders. In 2024, a new reputation measurement methodology was introduced, allowing for deeper insights and results.

It is worth noting that reputation management faced a challenging and complex year in several aspects:

- An intense and prolonged El Niño phenomenon that impacted the availability of water resources, resulting in higher electricity generation costs, which in turn were reflected in energy tariffs.

- Different views on the future of the sector and regulatory challenges that required adaptation and consensus.
- Challenges in community relations in some areas of influence and structural changes within
- the Company that led to new local corporate leadership.

In this context, the reputation assessment identified opportunities for improvement to continue focusing efforts on building positive and sustainable reputational capital with different stakeholder groups (customers, businesses, the city, and government), based on their expectations. To this end, seven reputation dimensions were considered:

Citizenship, Offering, Innovation, Work, Integrity, Leadership, and Financial Performance.

The focus on building positive reputational capital allowed work on different priorities within each of the mentioned dimensions, placing greater emphasis on Citizenship and Offering as key commitments consistent with the nature of the business. This definition guided the prioritization of communication regarding projects aimed at:

- (1) Developing non-conventional renewable energy.
- (2) Modernizing and digitalizing electrical infrastructure to improve service quality and reliability and meet the growing energy demand in Bogota and Cundinamarca.
- (3) Supporting and working with the communities where the Company operates to foster their development.
- (4) Carrying out actions aimed at protecting and conserving the environment.
- (5) Enabling and developing both mass and individual electric mobility projects.
- (6) Promoting the comprehensive well-being of employees.



Brand Management, Advertising, and Content Strategy

Enel Colombia uses advertising and various communication channels as responsible communication practices, aligned with the criteria of the Group's global communication strategy, which in turn seeks to leverage the Company's business strategy and plan.

This management is aimed at promoting sustainable progress through renewable energy, delivering an increasingly stable, efficient, and safe energy service, and developing products and services that contribute to improving the quality of life of customers and users, as well as initiatives and projects that generate value for communities.

It also seeks to build a positive culture consistent with Enel's values and principles, taking into account social and environmental impact and always striving to do the right thing in its relationships with stakeholders. In this regard, respect for human rights is promoted, and the knowledge, experience, and social, cultural, and linguistic factors of the target audience are considered in crafting messages.

The Company defines its participation in media, events, and sponsorships in a conscious and responsible manner. Content is presented in such a way that it is clearly identified as advertising, commercial content, or editorial content, as the case may be, and the advertising brand or company is always made visible.

Advertising Campaigns

In 2024, three advertising campaigns were carried out to promote topics related to the Company's infrastructure and energy distribution networks, using a mix of ATL, BTL, and digital media.

As in previous years, the **Third-Party Accidents** to campaign was developed, aimed at promoting safe behaviors around electrical networks in order to prevent risks when coming into contact with electrical infrastructure, avoiding permanent disabilities or even death in the case of civil works employees, or even for an ordinary citizen leaning out of a window at home. This campaign was based on the pillars of teaching and empowering from a community care perspective, with messages such as "Together We Take Care of Each Other" and "I Care for Those I Love," in addition to informing people about the proper actions to take in the event of an electrical accident.



To disseminate these messages, TikTok was used for the first time, in addition to the usual channels such as radio, screens in convenience stores in the most affected areas, and digital media including Google, Meta, among others.

The **Culture of Legality** campaign was also implemented, focused on preventing electricity theft and encouraging the reporting of this crime, explaining that such practices endanger lives and that reporting them is a way of protecting families. These messages were shared through radio, neighborhood store screens, and digital advertising.

During the last quarter of the year, the **Safe Christmas** campaign was launched to highlight the consequences of electricity theft, which increases during the holiday season due to Christmas lighting and tourism-related commercial activity. This advertising campaign was deployed through channels not previously used, such as Christmas novenas and newspaper inserts, in addition to traditional radio spots, ads on public transportation frames in Bogota, and digital advertising on YouTube, Programmatic, AdsMovil, and AON Digital.

In terms of BTL activations, the Culture of Legality campaign continued using the character **Doña Luz**, a friendly neighborhood woman who visits the areas most affected by electricity theft to share personalized information while handing out flyers and snacks. For the Safe Christmas campaign, the character was Santa Claus, who visited the three zones with the highest sales of Christmas lights and electronic products, distributing flyers and speaking with people about the consequences of electricity theft and the improper handling of electrical connection elements.

**In total, these
three campaigns
involved an investment of
\$441.656.683.**

Disclosure of Operations

The disclosure of scheduled works for modernization, maintenance, replacement, and expansion of the electrical infrastructure in Bogota and the Sabana region was carried out through Publimetro.co, while those in Cundinamarca were communicated via spots on local radio stations or loudspeaker announcements, and in some cases also through parish bulletins of various churches. In total, more than COP 1,278,900,000 was invested in this effort, which enables users to be informed in a timely manner about electrical upgrades, reducing the impact of temporary service interruptions while improvements are underway.

Radio Shows

Another noteworthy initiative is the radio shows **Enel Corazón de Cundinamarca** and **Territorio de Luz**. Seven episodes of the former were broadcast on Cristalina, Jazmar, Vilmar, and Toca stations (in Cundinamarca) and Radio Red (in Bogota), covering topics such as the El Niño Phenomenon, fault reporting, and the Company's

works in Gualivá, keeping audiences informed about key issues affecting their areas of residence.

For the energy generation business line, Enel Green Power developed the radio programs Enel Corazón de Cundinamarca, broadcast in El Guavio, Huila, and Río Bogota, and Territorio de Luz, aimed at the areas of influence of the Guayepo and Fundación solar parks. In 2024, a total of 34 episodes were aired, reporting on project progress and sharing Enel Colombia's contribution to the social, environmental, and economic development of these regions, thanks to shared value programs and partnerships with the community, municipalities, and community action boards in developing projects that improve citizens' quality of life.

Paid Editorial Content

Paid formats in media such as the aforementioned radio programs, as well as podcasts and digital and print advertorials, fall under the the classification of

paid editorial content. These allow the Organization to highlight topics of interest, particularly in the reputation dimensions related to Offering and Citizenship. In 2024, a total of 39 paid content pieces were produced, distributed as follows:

Product	Topic	Reputation Dimensions
12 radio spots	Focus on solar energy with the inauguration of new generation parks and the overall contribution in the social and environmental aspects of projects in their areas of influence.	Citizenship Offering Innovation Leadership
14 radio shows	Drought season, the El Niño phenomenon and its impacts on service provision, energy outage reports, and the Company's contributions to communities near hydro and solar generation plants.	Citizenship Offering
2 podcasts (20 minutes each) – RCN Digital	Profundiza en los temas sociales y ambientales antes descritos.	Citizenship
7 digital advertorials 4 print advertorials	Solar generation and the importance of electricity distribution infrastructure and its impact on the competitiveness of Bogota and Cundinamarca.	Citizenship Offering Innovation Leadership

In selecting media outlets, a mix was sought between national channels with broad public and business audiences and local and regional media that made it possible to reach populations and communities in the areas of influence in Cundinamarca, the Colombian Caribbean, El Guavio, Huila, and Río Bogota. The investment in paid content for Colombia and Central America amounted to USD 37,823.



Special Dates

As part of the global and local content strategy, Enel Colombia annually identifies special dates that include celebrations, commemorations, and/or relevant anniversaries that can be leveraged to highlight topics in line with the reputation strategy and the established communication plan.

In 2024, content was created around 45 special dates through internal and external owned channels. Of this content, 46% was developed under the Citizenship dimension, 23% under Work, 19% under Offering, 9% under Integrity, and 3% under Innovation.

The most relevant topics and messages, aligned with corporate priorities, were related to education, environmental protection and care, energy as a driver of progress, energy efficiency, well-being, health and safety of people, and the promotion of diversity and gender equity.

Awards and Recognitions

In 2024, Enel Colombia applied for various awards and recognitions of relevance to the energy sector and the corporate world, supporting the consolidation of several reputation dimensions. Some of the highlights are as follows:

In the area of innovation, according to the National Business Association of Colombia (ANDI), Enel Colombia **ranked #19 among the most innovative companies in the country**, out of 389 participating firms. This recognition highlights innovations that are transforming Colombia, trends in investment, economic results, patent evolution, and new developments within Colombian companies. Enel Colombia stood out with the “ToGo Lidar Helicopter” technology, which operates through a laser point cloud that creates a virtual replica of the environment (digital twin) to collect real-world data and accurately scan objects, infrastructure, and entire surfaces. This is achieved through a helicopter-based system for aerial surveys in rural areas that are otherwise inaccessible.



In terms of human talent management, diversity, inclusion, and gender equity, the Company received recognition in **4th place as a “Dream Company”, for being one of the most admired companies by young people.** This recognition arose from a survey conducted among more than 6,000 Colombians (university students and recent graduates) who identified quality of life, continuous development, and flexibility as key aspects when choosing a job. The Company was highlighted as a workplace that fosters learning, innovation, diversity, and growth in a unique working environment.

In Guatemala, SUMMA magazine awarded Enel Colombia two rankings in “Human Talent” and “Inclusive, Diverse, and Equitable Companies,” #29 and #32 respectively, recognizing it among the country’s best employers for its innovation in management, talent attraction and retention processes, and best practices in inclusion, diversity, and equity. In the same country, the Ministry of Energy and Mines of Guatemala granted the Company the **“Women with Energy”** distinction, recognizing leading women in the electricity sector for their professional careers and significant contributions.

In the field of Sustainability, Enel Colombia was recognized as the winner of SDG 16 – Peace, Justice, and Strong Institutions – in the **“Good Practices in Sustainable Development” awards by the Global Compact, out of 243 initiatives submitted, for its responsible actions through its Peace Programs.** These consist of five projects aimed at improving the quality of life of communities within its areas of influence that have historically been vulnerable and affected by the Colombian armed conflict. The projects focus on improving school and community infrastructure, access to basic services (water and energy), community strengthening and environmental education, support for productive chains, workforce reintegration, and the provision of school supplies through circular economy principles that give a second life to uniforms from operations.

Meanwhile, the Bogota District Department of the Environment highlighted the Company’s efforts in implementing **“Green Roofs and Vertical Gardens”** as part of its clear commitment to improving citizens’ quality of life. Enel Colombia received this recognition for its two corporate buildings located at Calle 93 and Carrera 13 in Bogota, for the implementation of this type of initiatives that strengthen the city’s green infrastructure.

In Guatemala, SUMMA magazine included the Company in the ranking of the **“Most Sustainable Companies in the Region”,** placing it at #18 and highlighting its ability to operate in harmony with the environment by implementing good practices that reduce its ecological footprint, protect its human talent, and ensure the continuity of operations in its generation plants.

Finally, Global Compact Network Colombia also recognized Enel Colombia for its **“Good Practices in Human Rights and Business”,** along with seven other companies that demonstrated “International Standards in Action.” This recognition was granted for projects such as the **Women’s Program in core business areas,** which seeks to promote the participation of women leaders in technical fields traditionally occupied by men, and the Supplier Development Program for coal producers in the country’s interior (underground mining), which aims to provide tools to help them comply with regulations on occupational health and safety, labor payments under Colombian law, and the eradication of child labor.

These efforts form part of the construction of a policy to respect and promote human rights within its areas of 25 influence and operations, while also protecting its employees from all forms of discrimination.



Events, Sponsorships, and Public Engagements

As in every year, Enel Colombia strengthened its participation in important events in the energy sector, enhancing brand visibility and demonstrating its relevance as a trusted interlocutor that introduces well-received topics among participants at events and sponsorships related to energy transition, energy efficiency, innovation, energy security, and sustainability.

In 2024, the Company participated in 33 sponsorships in Colombia, 5 in Panama, and 6 in Guatemala, reaching more than 67,200 people. Notable among these was the 7th Latam Renewables Meeting and Fair, where the Enel Green Power brand positioned itself as the general sponsor of the event, also participating in various forums organized by media outlets.

In Colombia, new sponsorship opportunities were explored in cultural and sports events in Bogota, consolidated under the concept **"Enel accompanies you in the city."** This approach allowed the Company to engage differently with citizens, provide relevant information, and continue strengthening brand positioning. Accordingly, it participated as a sponsor of key Bogota events such as the Summer Festival, the International Live Arts Festival (FIAV), and the celebration of 50 years of the city's Ciclovía, reaching nearly 48,000 people and distributing more than 10,500 branded gifts and materials. These spaces enabled the Company, among other things, to provide valuable information about its customer service channels, safe kite flying, general knowledge about energy operations, how to report electrical failures and electricity theft, and practical tips to avoid electrical risks at home.



In addition, the **Company sought and promoted the participation of its spokespersons in 108 public events in Colombia and Central America.** Various employees represented the Company as references and experts on business plan and strategy topics, demonstrating solid corporate leadership. Some of the highlighted events in Colombia included:

- The presentation Successes and Challenges of Renewable Projects in Colombia
- The 7th Latam Renewables Meeting and Fair
- The energy transition panels at ExpoProBarranquilla
- The forum organized by El Espectador and El Tiempo, with the participation of the General Manager, in a ProBogota event titled Energy Security

In Central America, notable events included:

- The presentation on Sustainability at the Congreso Ser
- The panel on sustainable mobility at Amegua
- The presentation on the benefits of the energy transition at the National Electricity Market Forum in Panama

Each of these participations contributed to strengthening recognition of Enel Colombia as a company committed to delivering reliable and safe energy, driving the energy transition in the regions, and contribut-

ing to sustainable development through the execution of projects that foster sector growth while generating shared value with communities and all stakeholders.

As part of its own management initiatives, **105 external and internal events were held (93 in Colombia and 12 in Central America)** with the aim of strengthening the dissemination of relevant topics and fostering engagement with various stakeholders. These events reached 16,995 people..

Among the most notable events during the year was the **First Enel Ride**, aimed at corporate clients who are cycling enthusiasts. This event sought to strengthen the Company's business relationships with its B2B clients in Colombia by engaging with them outside of the corporate setting and within a sporting context. Likewise, as part of the loyalty strategy, other educational encounters were held through Energy Efficiency Seminars in Barranquilla, Cali, and Bogota for non-regulated market clients.

The **Enel Energy Fest was also held in Panama and Guatemala**, providing a space to strengthen relationships with clients, share experiences among participants, and listen to their needs. During the event, business relationships were strengthened through personalized attention and by explaining the projects that Enel is developing in the region. Additionally, one of the objectives of this event was to position the Company as a key strategic partner in the industry.



The “**Economic Outlook in Colombia 2025**” conference was also held, aimed at non-regulated market clients and organized by the Energy and Commodity Management division. The event presented relevant data on the Colombian economy and its impact on the energy industry, based on a study carried out by Fedesarrollo together with its director, Luis Fernando Mejía.

As a major milestone within the solar generation project portfolio, the **La Loma Solar Park was inaugurated**, considered at that time the largest solar power plant in the country connected to the National Interconnected System (SIN). This plant generates 420 GWh/year, enough energy to supply 600,000 people, while avoiding the annual emission of 198,000 tons of CO₂ into the atmosphere. The event was attended by the President of the Republic, Gustavo Petro; Colombia’s Vice Minister of Energy, Eduardo Campillo; and Enel Group’s Director for Countries Outside Europe, Alberto De Paoli, along with other government representatives, community members, civil society, and project workers.



Owned Media and Digital Strategy

In 2024, the digital strategy of Enel Colombia and Central America focused on consolidating the brand’s digital ecosystem as the leader in the Colombian energy industry, with an emphasis on creating awareness of the Company’s contribution to the energy transition and the country’s current context. It is also important to highlight that, during the year in question, Colombia’s digital channels expanded their content to include operational milestones in Panama, Costa Rica, and Guatemala, allowing the Company’s work to be showcased to audiences across the four countries where it operates.

The content generated through the Company’s own digital channels sought to highlight the development of renewable energy projects, the modernization of electrical infrastructure, and the positive social and environmental impacts in the areas where the Company’s assets are located. Under this approach, the goal was to communicate the initiatives and milestones of the various business lines in both Colombia and Central America in a consistent and human way, aiming to build an emotional connection with the audience.

By consistently showing how “energy is present in every moment of our lives,” the strategy sought to simplify and make social media communication more easily understood through attractive audiovisual formats, sometimes with the support of external users who helped illustrate, in a familiar and everyday way, how energy drives the transformation of the cities and municipalities where the Company operates. Consistency in messaging and clarity across all platforms, as key premises of communication in owned channels, maximized content impact, increased earned media, and strengthened relationships with target audiences.



On the other hand, there were 70,788,564 website views, representing a 12% decrease compared to the previous year; however, unique visits increased by 4.3%, reaching 9,987,153. The most visited pages were the Payment Button (PSE), Express Bill, Home, Private Area, Access My Enel, and Customer Service Chat. The average time per website visit was 5 minutes and 29 seconds, an indicator that reflects user interest in the site, bearing in mind that most visits were for transactional and informational purposes.

Social Media and Digital Presence

Website	Enel Colombia
Posts	44
Unique Visitors	9,987,153
Page Views	70,788,564
LinkedIn	
Posts	403
Followers	108,764
Impressions	1,972,113
Interactions	203,115
Facebook	
Posts	605
Followers	35,301
Impressions	17,225,962
Interactions	767,054
X	
Posts	1,107
Followers	56,472
Impressions	2,034,381
Interactions	61,873
YouTube	
Posts	50
Subscribers	20,500
Video Views	1,277,578
Instagram	
Posts	261
Followers	17,527
Impressions	2,128,230
Interactions	444,536

Media Management

As mentioned at the beginning of this chapter, 2024 was a year of major challenges for the energy sector due to the impact of climate phenomena such as El Niño, which reduced reservoir levels for power generation, caused fires that damaged electrical networks, affected energy prices, and triggered the activation of the shortage risk statute. In addition,

government intervention in one of the main energy companies on the Caribbean coast, among other events, further marked the year.

Against this backdrop, Enel continued to develop educational content to keep the public informed, foster closer connections, and strengthen its reputation. Media outlets became allies in disseminating content that highlighted the Company's initiatives in support of the energy transition, the quality and reliability of supply, and customer service.

Free press management generated a total of **1,032 publications**, resulting in a return on investment of COP 15,888,423,438. Additionally, around 66% (681 publications) came from the distribution of 87 press releases throughout the year.

The Company also managed media coverage of sensitive situations, such as power outages, specific circumstances with communities, and blockades of generation plants, through official statements.



Within the sectoral **context and the media agenda**, notable content included the appointment of Francesco Bertoli as General Manager of Enel Colombia and Central America; the social, economic, and environmental contributions made by Enel under its sustainability and environmental strategy in its areas of influence; the educational initiatives developed during the year; and the award of six projects in the reliability charge auction.

With respect to topics related to **power generation and the Enel Green Power business line**, 415 media publications were generated on the Company's contribution to the energy transition. These highlighted the inauguration of the La Loma photovoltaic plant, the start of construction of the Guayepo III and Atlántico solar parks, and the commercial operation of El Paso, La Loma, Fundación, and Guayepo I & II.

Regarding **energy distribution and the Enel Grids business line**, there were 183 media publications and 47 press releases. The topics that generated a high level of media interest throughout the year included electricity theft figures and the actions taken to prevent this crime; the risks and mitigation measures for potential impacts of climate phenomena; modernization and maintenance efforts to improve service quality in Bogota and Cundinamarca; and infrastructure development such as the Techo substation.

With regard to **energy commercialization**, mass media communication positioned the implementation of electronic billing, a matter of interest for customers.

On the other hand, initiatives such as the development of corporate photovoltaic systems and the promotion of the Enel X Night Race running event helped position Enel X, as Enel Colombia's business line focused on alternative uses of energy. In total, this business line generated 120 media publications, representing approximately COP 1.6 billion in free press.

In line with producing content in new formats aimed at more pedagogical and approachable mass communication, the second season of the **Enel Heart of Energy podcast was launched**. With a more relatable format that included empathetic and simple messages, and supported by video recording, it reached 1,179 plays on audio platforms and 862 views on YouTube.

Media Management in Central America

Eleven press releases were issued in Central America (Panama, Costa Rica, and Guatemala), which resulted in a total of 236 publications. Highlights included shared value programs such as **Weaving Dreams with Energy**, the 40th anniversary of the Fortuna Hydropower Plant in Panama, and the start of commercial operations at the Baco and Madre Vieja solar parks.

In 2025, Enel Colombia will continue strengthening the Company's reputation through media management within a challenging environment, aiming to bring the Company's energy, services, and actions closer to the public and its customers.



Crisis Management

Enel Colombia has a reputation management model that includes crisis management to mitigate negative impacts. It focuses on addressing, integrating, and monitoring critical and sensitive scenarios that arise throughout the year. Under this model, reputation management is carried out in coordination among the business lines and staff areas, together with the leadership of the Communications and Security teams, and, in some cases, General Management. For this purpose, various internal monitoring tools are employed, along with the ongoing task of monitoring media and social networks. Adequate mapping of reputational risks allows Enel Colombia to have preventive crisis plans in place, as well as the activation of special committees to address emergencies in the event of critical incidents.

As part of the management carried out in 2024, situations identified as adverse under the Company's Critical Events Management Policy in Colombia were

addressed, mainly related to demonstrations and blockades at the hydropower plants along the Río Bogotá chain. Management included identifying the critical scenario, activating crisis committees, administering information, and disseminating content to the media and other stakeholders (statements, press releases, radio spots, brochures, newsletters, and interviews), providing support for community management, and continuously monitoring the needs and concerns of different stakeholders in relation to the events in question.

In addition, as part of preventive plans, a communication plan was developed to address a possible La Niña phenomenon from different angles, including education, response, and management of a potential crisis triggered by this climate event. This plan included preparing a company action protocol aligned with other support areas.

Internal Communication

One of the main challenges in 2024 was to communicate to employees the changes in organizational guidelines and the new priorities on which the Company needed to focus its efforts in Colombia and Central America. The change in General Management was announced, and three months after the arrival of the new General Manager, the 2024 priorities were shared in a hybrid event with

200 in-person attendees and 1,600 virtual participants.

Throughout the year, support was provided to business lines and staff areas in the development of campaigns, dissemination plans, and content creation to highlight their management and ensure employees' alignment with strategic objectives. As a result, 23 campaigns and 22 dissemination plans were implemented, and 717 news pieces were published through internal communication channels.

The **#TalentosQueBrillan** Employer Brand strategy was led with the aim of attracting and retaining the best talent while generating pride in the Enel brand, both among employees and external audiences. The strategy involved sharing 19 employee stories that highlighted, through their personal experiences, the benefits of Enel's quality-of-life initiatives, the development of innovation projects, the impact on



fostering citizenship, and the company's contribution to delivering energy services nationwide.

Among the initiatives that contributed to strengthening the Employer Brand among employees, **Mi Enel Fest** stood out. Through talks, events, and content distributed across various channels, the campaign reminded employees of the value of the benefits Enel offers them. As a result, it reached more than 5,115 views.

Campaigns aimed at promoting an ethical and innovative culture were also a highlight of internal communication in 2024. With pedagogical and interactive content presenting everyday cases that tested employees' decision-making, **Ethics Week** achieved more than 1,000 views. Likewise, a special day was dedicated to the value of innovation with **Innovability Day**, an event that brought together 450 participants for a high-level inspirational talk, interactive activities, and the showcasing of innovative projects.

Employees also played a leading role in high-value sustainability initiatives for vulnerable communities in the Company's areas of influence. Within the Framework of the Weaving Dreams with Energy campaign, more than 850 employees donated their work kits or uniforms, which were repurposed into over 4,500 backpacks for children. In addition, more than 500 employees joined the Adopt an Angel initiative, which made it possible to deliver Christmas gifts to 900 beneficiaries, including children, elderly adults, and people with disabilities.

The positioning of the **new corporate values**, which define organizational identity and culture, also played an important role in internal communication. During the second half of the year, the four values defined by the Group and their significance were shared: innovation, proactivity, trust, and respect.

At the end of 2024, a new communication channel called **En Contacto** was launched, a space where General Management engages in open conversations with employees about corporate matters and sector updates in the four countries of the region. With an innovative radio-style roundtable format, more than 1,500 people participated in this initiative, which contributes to internal strategic alignment.

Performance Management in Communications

An analysis was carried out on 100% of the services planned for bidding in Colombia and the three Central American countries for 2024, as well as on the contracts awarded under an annual activation scheme, with the aim of identifying synergies and opportunities for renegotiation between the scope of the different services and expense control.

For the energy generation business line, a policy for contract management and related processes was implemented in the three Central American countries, standardizing 100% of active contracts as well as newly awarded contracts.







CHAPTER 2

Our Sustainable **PROGRESS**

Sustainability

Governance

Commitment to Sustainability

GRI 2-12, 2-13, 2-14 TCFD- Governance

The Code of Good Governance of Enel Colombia sets forth the policies and practices on corporate governance that must guide the Company's actions, particularly those related to its stakeholders (shareholders, investors, customers, suppliers, employees and their families, communities, competitors, trade associations, regulatory bodies, oversight and supervisory authorities, and the State), the management of its affairs, and the disclosure of information related to its business. Its purpose is to ensure stakeholder trust in the Company's management.

In this regard, Enel Colombia has defined its governance structure based on the most demanding international practices, which form the foundation of its decision-making processes and operations across the entire value chain, ensuring that sustainability matters are duly considered. The functions of each governing body are outlined below:

Board Committees: As part of the Company's internal control mechanisms, the Bylaws provide for the creation of the Audit Committee and the Good Governance Committee, as support tools for the work of the Board of Directors. In all cases, these committees shall be composed of the same members of the Board.

Board of Directors: approves the Industrial Plan, which contains the Company's strategic plan; exercises oversight and control over management; and safeguards the interests of those who provide resources and assume business risks, ensuring that management results in maximizing returns on capital invested by shareholders and investors, as well as fostering the social and economic development of the communities in which it operates, with the utmost respect for the environment. Additionally, the Board of Directors en-

sures compliance with the law, the Company's Bylaws, the resolutions of the General Shareholders' Meeting, the Code of Good Governance, and the commitments undertaken by the Company in pursuit of its corporate purpose. The specific functions of the Board of Directors are established in the Bylaws and in law. The Board also promotes the fair treatment and proper engagement of stakeholders.

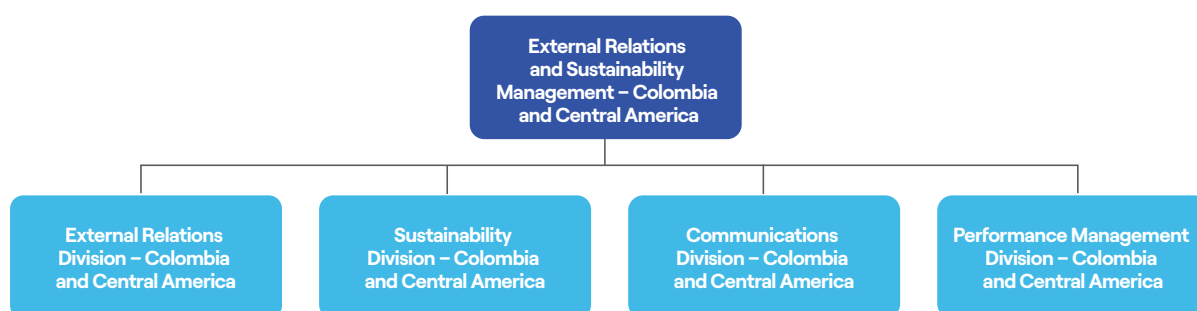
Board Committees: As part of the Company's internal control mechanisms, the Bylaws provide for the creation of the Audit Committee and the Good Governance Committee, as support tools for the work of the Board of Directors. In all cases, these committees shall be composed of the same members of the Board.

General Manager: It is important to note that the General Manager must act in good faith, with loyalty, and with the diligence of a prudent businessperson. Furthermore, his or her actions must be carried out in the interest of the Company, while considering the interests of its shareholders. In fulfilling this role, the General Manager must:

- Make the necessary efforts for the proper development of the corporate purpose.
- Ensure strict compliance with legal and statutory provisions.
- Ensure that the statutory auditor (revisoría fiscal) is able to properly carry out its assigned functions.
- Safeguard and protect trade and industrial secrets.
- Refrain from the improper use of privileged information.
- Treat all shareholders equitably and respect their right of inspection.
- Refrain from participating, either personally or through an intermediary, in activities that involve
- competition with the Company or in transactions that present a conflict of interest.

External Relations and Sustainability Management – Colombia and Central America

The Sustainability Division of the External Relations and Sustainability Management – Colombia and Central America is responsible for managing all sustainability activities in line with Enel Group’s guidelines. In addition, the business indicators used to measure performance in Environmental, Social, and Governance (ESG) matters are defined according to the three-year Sustainability Plan, which is updated annually, considering business objectives and targets focused on the energy transition, the achievement of net zero emissions, and the challenges of electrification.



Governance and Control

In order to strengthen governance and control over the various initiatives developed by the Sustainability Division, and in line with the Enel Group’s “Governance and Control” directive, in 2024 the Division established, defined, and created the **Sustainability Projects Committee for Colombia and Central America**, in agreement with the Country Manager. The Committee is composed of the following functions/units:

- Country Manager (and/or delegate)
- First-level managers (and/or delegates) whose areas are most directly involved in or impacted by social projects
- In addition, if not already included among the first-level managers, the following participants must be added: Sustainability Manager, Procurement Manager, Security Manager

It should be noted that at least once a year, the Sustainability Unit must convene the Sustainability Projects Committee (either in a single meeting or through separate meetings). The Committee is responsible for:

- Approving the “Project Guidelines Plan” for the following year.
- Monitoring the coherence and consistency between the Project Guidelines Plan and the projects implemented through a Project Portfolio.

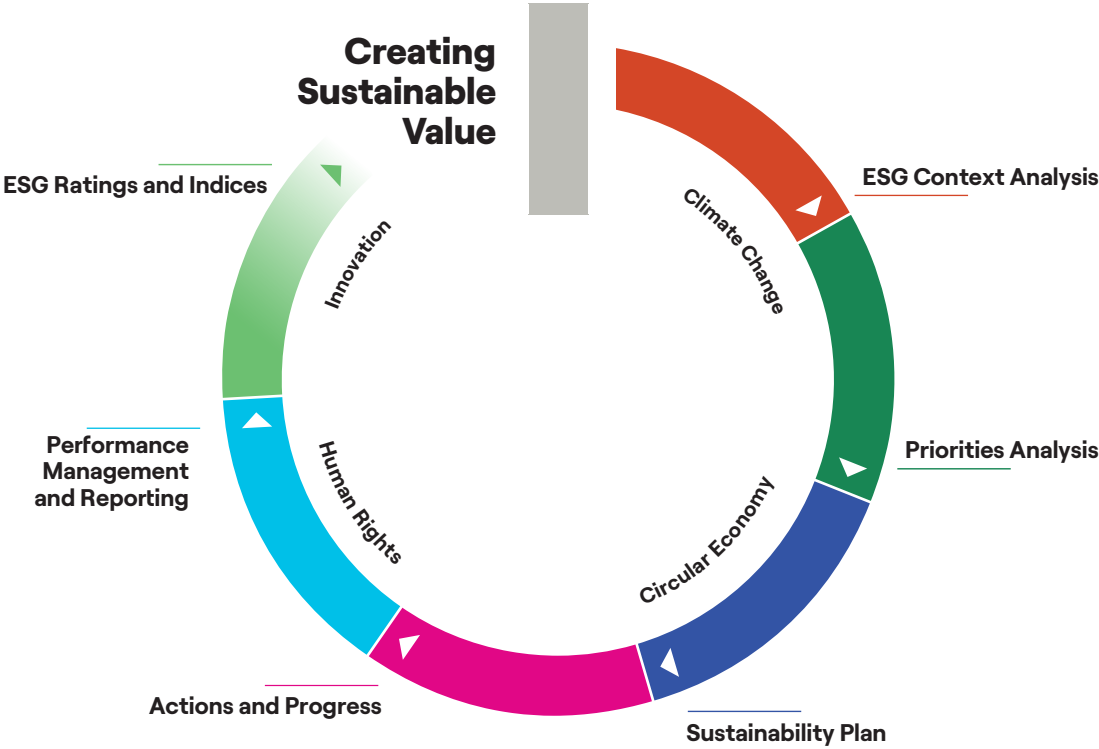
It should also be emphasized that value creation for all stakeholders is achieved through a process that considers the analysis of the environmental, social, and governance context, while stakeholder priorities are determined through materiality analysis.

Furthermore, through the double materiality process, risks and opportunities that affect or may affect the Company in the short, medium, and long term are identified. These elements are reflected in the **Sustainability Plan**, as well as in the projects and actions that comprise it.

The results obtained annually are reported in the Integrated Report, the Sustainability Report, and the public information inherent to the Company's ESG performance. Feedback from stakeholders who analyze or evaluate Enel Colombia's ESG performance provides the inputs and focus areas considered in the new Sustainability Plan.

This is therefore a process of continuous improvement, driven by stakeholders and supported by the network of institutions and organizations with which Enel Colombia works. Likewise, it leverages circular economy and innovation as growth accelerators and recognizes human rights as a fundamental condition for the sustainability of its business.

This continuous improvement process aims to ensure that the Company remains increasingly competitive in its ability to mitigate environmental, social, and economic risks while creating sustainable long-term value for its shareholders and all stakeholders with whom it interacts.



Responsible Investment

Policy

Enel Colombia's business model seeks sustainable progress; therefore, all investments are monitored through key performance indicators such as the ESG context defined in the 2024–2026 Sustainability Plan, the governance and organization of sustainability, the role of sustainable finance, and positioning in ESG ratings and indices.

Stakeholders

Within the ESG context, risks and opportunities are also identified. For this purpose, the Company follows the guidelines of the Internal Control and Risk Management System (SCIGR), which establishes the rules, standards, procedures, systems, and other measures for the identification, analysis, evaluation, treatment, and communication of risks associated with environmental, social, and governance issues. These are approved by the Board of Directors of Enel S.p.A., with the support of the Controls and Risks Committee, which also supports the Board's assessment and decisions.

In addition, for project development, the relevant stakeholders in the territory are identified in order to work collaboratively, with the aim of providing information and identifying opportunities for the territory to be carried out during the construction and operation phases of the projects.

Actions

The actions for the implementation of these policies are included in the 2024–2026 three-year Sustainability Plan, which covers the following aspects:

- The analysis of the environmental, social, and governance context in which the Company's operations are framed.
- The results of the materiality assessment, which identifies the most relevant issues for stakeholders and for the Company's sustainable management.
- The actions undertaken in relation to the Sustainability Plan of previous years and the results obtained in a process of continuous improvement.
- The actions and projects carried out with communities in the areas of influence under the Creating Shared Value model.
- The Company's results and performance in environmental, social, and economic matters, documented in annual reports.
- Enel Group's leadership in Environmental, Social, and Governance (ESG) ratings and international networks.
- The information collected from the different phases of project development.



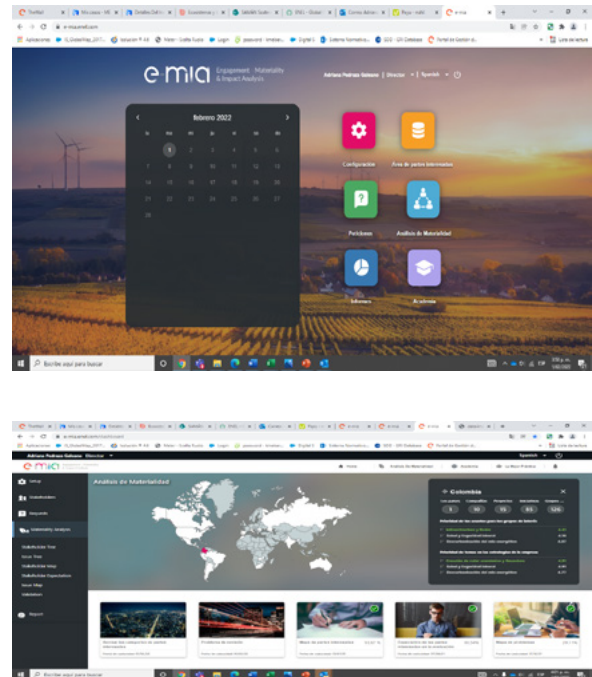
Priorities and Stakeholder Engagement

Strategic Engagement with Stakeholders

GRI 2-9

Enel Colombia's stakeholders are identified as those individuals, groups, or organizations that are directly or indirectly connected with its activities and operations at the national, regional, and local levels.

For the management of their interests and relationships, stakeholders are prioritized based on their level of influence, dependency, and tension, through the digital tool e-mia (<https://e-mia.enel.com/>). This tool is shared across all Enel Group companies, and its results make it possible to define communication strategies and channels with each stakeholder, as well as to update the sustainability plan and the material topics to be included in the Sustainability Report.



Identified Stakeholders

As part of the materiality analysis activities, the Sustainability Management, following the guidelines of the Enel Group, carries out an annual review of the stakeholders applicable to the Company. In this regard, for 2024 the identified stakeholders were the following, with a description of up to three levels recorded in the e-mia tool.

CUSTOMERS

- Consumer associations
- End customers in the products and services market
- End customers in the electricity market
- End customers in the gas market
- Potential customers

SUPPLIERS AND CONTRACTORS

- Contractors
- Subcontractors
- Goods suppliers
- Service suppliers

BUSINESS COMMUNITY

- Companies
- Competitors and peers
- Labor unions
- Trade and professional associations Business associations
- Actors from different markets

ENEL PEOPLE

- Employees
- Union representatives

CIVIL SOCIETY AND LOCAL AND GLOBAL COMMUNITIES

- Citizens / public opinion
- Educational and research institutions
- Foundations and voluntary associations
- NGOs and stakeholder groups
- Sustainable development networks
- Opinion leaders
- Religious institutions

FINANCIAL COMMUNITY

- Rating agencies and analysts
- Investors and shareholders
- Financial institutions and government bodies

INSTITUTIONS

- Authorities and regulatory bodies
- Government institutions
- Law enforcement agencies
- Political parties

MEDIA

- Traditional media
- Digital and social media



Communication Channels

GRI 2-9

The strategies for engaging with stakeholders aim to understand their expectations, respond to their requests, and manage them efficiently, supported by communication channels tailored to each group. Through these channels, systematic contact is maintained with the operating areas to address matters of mutual interest related to their activities.

Relevance

PARAMETERS:

Dependency: importance of the relationship for the stakeholders

Influence: importance of the relationship for the Organization

Urgency: time dimension of the relationship

Companies and Trade Associations



Customers



Financial Community



Channels and types of communication and participation	Average participation frequency by channel / type	Key topics with high/very high priority for stakeholders	Response to stakeholders in the chapters of the report
Direct contacts	daily	Occupational health and safety	Occupational health and safety
Forum	monthly		
Working group	monthly	Decarbonization of the energy mix	Zero-emissions ambition
Dedicated meetings	weekly	Infrastructure and networks	The decade of electrification and customer centrality
Agents	daily	Health and safety	Occupational health and safety
Mobile application	continuous	Customer centrality	
Web channel	continuous	Decarbonization of the energy mix	The decade of electrification and customer centrality
Forum	monthly		
Working groups	monthly		Zero-emissions ambition
Official stores and Communication offices	daily		
Social network	continuous		
Survey	twice a year		
Web channel	continuous	Decarbonization of the energy mix	Zero-emissions ambition
Direct contacts	daily		
Investor Day	once a year	Infrastructure and networks	The decade of electrification and customer centrality
Traveling exhibition	four times a year	Occupational health and safety	Occupational health and safety

Institutions



Civil Society and Local and Global Communities



Media



Enel People



Proveedores y contratistas



Channels and types of communication and participation	Average participation frequency by channel / type	Key topics with high/very high priority for stakeholders	Response to stakeholders in the chapters of the report
Reports Web channel Launches Direct contacts Social network	continuous continuous weekly daily continuous	- Infrastructure and networks - Decarbonization of the energy mix - Occupational health and safety	The decade of electrification and customer centricity Zero-emissions ambition Occupational health and safety
Reports Web channel Launches Direct contacts Social network Newsletters Radio	continuous continuous weekly daily continuous monthly monthly	- Infrastructure and networks - Occupational health and safety - Sustainable supply chain - Sustainable initiatives	The decade of electrification and customer centricity Occupational health and safety Suppliers Social and economic development of communities Engage local and global communities
Launches Direct contacts Dedicated meetings Traveling exhibition Social network	weekly daily weekly four times a year daily	- Decarbonization of the energy mix - Creation of economic and financial value - Good governance and fair corporate conduct	Zero-emissions ambition Good governance
Reports Forum Working groups Cognitive interviews Intranet Newsletter Corporate magazine Surveys	continuous monthly monthly weekly continuous every 2 weeks every 2-3 months twice a year	- Ecosystem conservation and environmental management - Occupational health and safety - People management, development, and motivation	Towards a nature-based model Occupational health and safety Enel People
Web channel Direct contacts Forum Working groups Dedicated meetings	continuous daily monthly monthly weekly	- Good governance and fair corporate conduct - Sustainable supply chain - Creation of economic and financial value	Good corporate governance Suppliers Sustainable finance

During 2024, Enel maintained constant interaction with national and territorial government entities, trade associations, and regulatory bodies, reaffirming its commitment to strengthening lasting relationships based on trust, value creation, transparency, and compliance.

Accordingly, the Company continued to strengthen the implementation of relationship policies with institutional stakeholders, reinforcing the Trust and Value with Institutions Model – PL 1118 and the Trade Association Management Procedure – PO 2061. This effort has been reflected in training opportunities for employees and ongoing actions to monitor and oversee the interactions of the Company's employees with authorities.

This year, Enel consolidated an updated institutional engagement strategy based on a preventive approach that includes engagement at several levels of government:

- (1) National and Departmental Level: the Government Affairs team manages the engagement strategy based on the principles of proactivity, trust-building, and effectiveness.
- (2) Municipal and Local Level: the Territorial Affairs team is responsible for this area, with a focus on (1) Strategic Relationships; (2) Customer Culture; and (3) Social Viability.

Materiality Analysis 2024

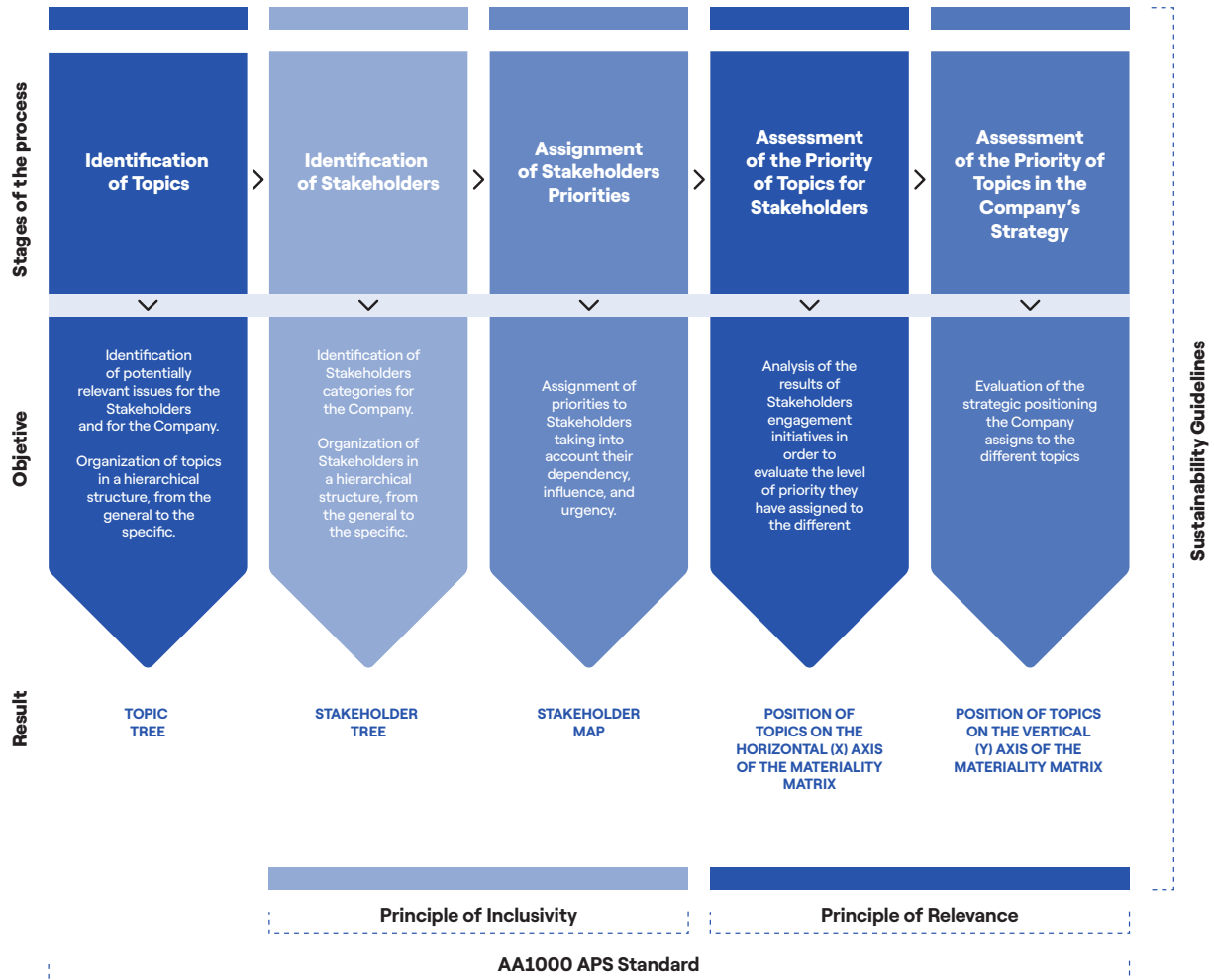
GRI 3-1; 3-2; TCFD Risks and Opportunities; IFRS S1

The Sustainability Management of Enel Colombia carries out, reviews, and validates the materiality assessment. The Global Reporting Initiative (GRI, 2021) defines materiality as “the prioritization and reporting of topics that reflect the most significant impacts on the economy, the environment, and people, including impacts on human rights.” In addition, it is important to highlight that Enel Colombia understands “material change” as any alterations or modifications in the Company's operations, employees, business lines, value chain, or structure that significantly affect its direction, strategic orientation, business model, or capital structure. These may include, among others, the closure or opening of operations, mergers, acquisitions, or the sale of assets.

To carry out the materiality process, the strategies for stakeholder engagement are analyzed in order to understand their expectations and level of satisfaction with respect to the critical issues identified, which are considered in relation to the Group's strategic priorities.



Stages of the Materiality Analysis



The results of this exercise are the main input for improving the strategy, developing projects with communities, updating the sustainability plan, and defining the content of sustainability reports.

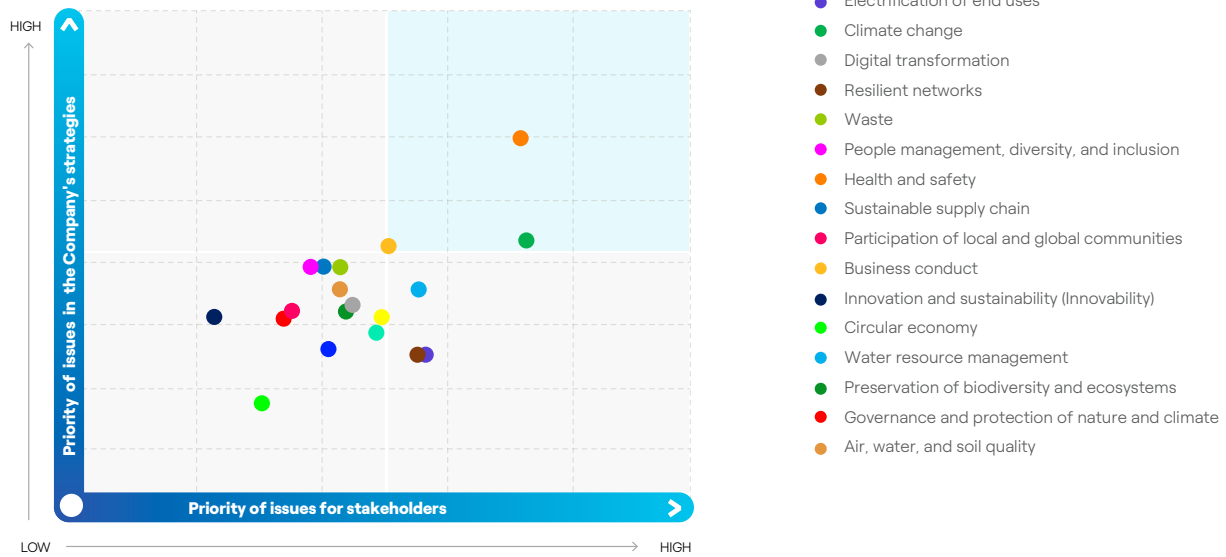
Through the e-mia system, the Enel Group collects data, aggregates and processes the detailed information from each Company, consolidating the results and priorities at a global level, with the corresponding details for each country. In this way, the results to be considered for 2024 regarding stakeholder expectations for Enel Colombia S.A. E.S.P. are presented below:

Identification of Material Topics

Category	Material Topics	Key Topics of Interest
Business and Governance	Electrification of uses	- New technologies and solutions for people - New technologies and solutions for cities - New technologies and solutions for companies - Other technologies and solutions - Electric mobility
	Digital transformation	- Digitalization - Cybersecurity
	Resilient networks	- Improvement and development of networks - Operational management of networks
	Innovation	Innovation and sustainability ecosystem

Category	Material Topics	Key Topics of Interest
Environmental	Climate change	• Mitigation: reduction of direct GHG emissions (Scope 1) • Neutralization and offsetting of emissions • Climate change adaptation • Mitigation: reduction of indirect GHG emissions (Scopes 2 and 3) • Reduction of GHG emissions from services and products for customers
	Water and marine resources	• Water
	Biodiversity and ecosystems	• Urban biodiversity • Direct impact factors in biodiversity loss • Impacts on the condition and extent of ecosystems • Impacts on species status • Impacts and dependencies on ecosystem services
	Pollution	• Soil pollution • Air pollution • Water pollution
	Circular economy and waste management	• Use of circular inputs • New life cycles • Product-as-a-service • Sharing platforms • Extension of product life cycle • Promoting a circular economy culture • Waste
Social	Consumers and users	• Social inclusion of consumers and/or end users • Quality of customer relations • Information for consumers and/or end users • Personal safety of consumers and/or end users
	Own workforce	• People development • People's quality of life • Involvement of unions and/or workers • Equal treatment and equal opportunities for all • Workers' health • Workers' safety
	Workers in the supply chain	• Working conditions of suppliers • Supplier assessment
	Affected communities	• Access to electricity • Listening to communities • Assessment and mitigation of project impacts on the community • Support for the social and economic development of communities
Governance	Business conduct	• Active and passive corruption • Fair competition • Tax transparency • Fairness and transparency in management • Transparency in relations with institutions • Legal matters • Supplier relationship management • Other compliance programs • Governance and protection of Nature • Governance and protection of the Climate

Materiality Matrix



Health and safety continue to be a relevant issue for stakeholders in Colombia, Costa Rica, Panama, and Guatemala. Various actions, such as risk management programs, contractor evaluation and support, training, among others, undertaken for the sake of well-being address the environment in which the Company and its stakeholders operate, while also demonstrating Enel's commitment to this matter. These initiatives enable the Company to continue delivering its value proposition as an essential public service, ensuring at all times the health and safety of Enel's people and users.

With regard to **climate change**, and in line with the decarbonization strategy, this issue is a key priority for stakeholders, given the Company's investments in renewable energy projects as well as its decision to exit from thermal generation assets. Such actions reinforce the environmental elements highlighted in Enel Group's global strategy, aimed at achieving emission reduction, mitigation, and offsetting in Colombia, Costa Rica, Panama, and Guatemala.

In this context, **business conduct** is once again positioned as a fundamental pillar of the Company's strategy, ensuring transparency and integrity in decision-making and, therefore, in its operations. It also ensures ethical and respectful behavior in relation to the economic, political, and social context, together with diligent leadership to face challenges and identify opportunities available to the energy sector as a lever and accelerator for the sustainable development of the country.

It should be noted that **water resource management** is recognized as a relevant aspect of the Company's strategy, since planning, development, and water management processes make it possible to maximize social and economic well-being in an equitable manner, without compromising the sustainability of ecosystems.

Meanwhile, the Task Force on Climate-related Financial Disclosures (TCFD) states that "materiality is defined in financial terms. This means that companies must determine the materiality of climate-related issues in the same way they determine the materiality of other information in their financial reports" (2021).

As part of the double materiality process, an analysis was carried out of its impacts (both positive and negative), summarized in the following table:

Material Topic	Positive	Negative
Climate change	x	x
Economic value creation	x	x
Preservation of biodiversity and ecosystems	x	x
Customer engagement	x	x
Economic value creation	x	x
Governance and protection of nature and climate	x	x
Resilient networks	x	x
Participation of local and global communities	x	x
Sustainable supply chain	x	x
Fair corporate conduct	x	x
People management, diversity, and inclusion		x
Preservation of biodiversity and ecosystems	x	x
Digital transformation		x
Health and safety	x	x
Circular economy	x	x
Good governance	x	x

In relation to material topics that simultaneously present risks and opportunities, it is recognized that proactive management of these aspects can become a competitive advantage. At the same time, continuously managing opportunities strengthens the Company's reputation in the market.

Once the different impacts were assessed, and in accordance with the methodology defined by our parent company, the most relevant positive impacts are presented below, which are fundamental to updating both the Sustainability Plan and the Company's Strategic Plan.

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Material Topic	Level 3 Material Topic	Impact Description	Current / Potential	Time Horizon	Country
Business conduct	Tax transparency	Adoption of a tax strategy (a set of principles and guidelines based on values of transparency and legality) by the Group's companies to ensure fair, responsible, and transparent taxation.	Current	Short term	Colombia
Digital transformation	Digitalization of assets, digitalization of services available to employees	Deployment of digitalized applications, services, and infrastructures available to employees in order to optimize their operational activities and ensure their safety.	Current	Short term	Colombia
Own workforce	Promotion of workers' health, management and control of worker safety, promotion of a safety culture among workers, care for workers' physical and psychological safety	Reduction in the number of occupational accidents suffered by workers (including Enel's internal employees and contractors), thanks to adequate tools for managing and monitoring health and safety issues.	Current	Short term	Colombia
Own workforce	Promotion of workers' health	Reduction in the number of common (non-occupational) illnesses among employees within the Company (including Enel's internal employees and contractors), thanks to the presence of a corporate culture focused on promoting physical and psychological health, organizational well-being, and work-life balance.	Current	Short term	Colombia

Material Topic	Level 3 Material Topic	Impact Description	Current / Potential	Time Horizon	Country
Own workforce	Promotion of workers' well-being, promotion of workers' health	Reduction in the number of occupational diseases among workers (including Enel's internal employees and contractors), thanks to the presence of a structured health management system, based on adequate prevention and protection measures.	Current	Short term	Colombia
Consumers and end users	Non-discriminatory and culturally respectful institutional and commercial communication	Enel uses inclusive and non-discriminatory commercial communications (for people with disabilities, and diversity in terms of age, gender, ethnicity, etc.), which are clear and legally compliant.	Current	Short term	Colombia
Affected communities	Removing economic barriers to access to electricity	Implementation of sustainability projects to help reduce energy poverty among vulnerable groups.	Current	Short term	Colombia
Climate change	Mitigation: reduction of direct GHG emissions (Scope 1)	Climate change mitigation through the reduction of absolute greenhouse gas emissions by phasing out thermal power plants.	Current	Medium term	Colombia
Biodiversity and ecosystems	Nature-based solutions for urban biodiversity	Offering energy efficiency products integrated with nature-based solutions (NBS) with a "differentiated" and "on-demand" approach (only in the sectors affected, e.g., hotels), that is, integrating commercial services and products with a set of design techniques and interventions that provide ecosystem services to support biodiversity.	Actual	Término Medio	Colombia
Electrification of end uses	Development of vehicle-to-grid integration	Promotion of the electrification of cities, companies, and end consumers through the availability of infrastructure and technologies for electric mobility (with reductions in CO ₂ and air pollutant emissions).	Current	Short term	Colombia
Resilient networks	Microgrid and rural electrification	Microgrid solutions in rural and suburban areas that enable the creation of new grid connections, as a temporary solution until a final grid connection is possible.	Current	Short term	Colombia
Business conduct	Promotion of fair and favorable working conditions and non-discrimination in relations with suppliers and contractors	Implementation of the human rights due diligence process in supplier activities, ensuring vigilance against possible violations.	Current	Medium term	Costa Rica
Business conduct	Clarity and transparency in contractual relationships with BST suppliers (Goods, Services, and Works), punctuality and reliability of payments to suppliers of goods, services, and works	Improvement of environmental and climate outcomes across all Group sites through the adoption of strong environmental governance, ensured by a broad network of HSEQ professionals and certified environmental management systems, aimed at timely adoption of new regulations, participation in their development, responding to stakeholder expectations, and promoting an environmental culture among employees, suppliers, and customers.	Current	Short term	Costa Rica

Material Topic	Level 3 Material Topic	Impact Description	Current / Potential	Time Horizon	Country
Business conduct	Promotion of fair and favorable working conditions and non-discrimination in relations with suppliers and contractors	Transparency in contractual relationships with suppliers to ensure proper management of existing contracts (e.g., efficiency and accuracy of payments).	Current	Short Term	Costa Rica
Affected communities	Development of infrastructure in areas of presence, promotion of culture and local events, promotion of diversity, promotion of sports	Support for the launch of infrastructure development initiatives in local communities.	Current	Short Term	Guatemala
Own workforce	Education and training	Support for the energy and just transition through the implementation of upskilling and reskilling programs for employees due to the closure of traditional generation plants.	Current	Short Term	Guatemala
Own workforce	Education and training	Enhancement of job stability and employee dignity through greater employment opportunities, development and training programs (e.g., internal mobility, job shadowing, coaching, knowledge exchange).	Current	Short Term	Guatemala
Business conduct	Independence in relationships with BST suppliers (Goods, Services, and Works)	Proper conduct by the Company to avoid conflicts of interest during the qualification and bidding phase and throughout the duration of the contract.	Current	Short Term	Guatemala
Affected communities	Support for families and local services	Contribution to reducing health issues in local communities through coordination with local health authorities.	Current	Long Term	Guatemala
Own workforce	Promotion of a safety culture among workers	Reduction in the number of occupational accidents suffered by workers (including Enel's internal employees and contractors), thanks to an appropriate culture and effective safety management.	Current	Short Term	Guatemala
Affected communities	Promoting technical education and training in the energy sector, knowledge transfer, and capacity building for the local population	Implementation of suitable programs (training courses, scholarships, etc.) to foster and promote new skills and access to new job opportunities.	Current	Short Term	Guatemala
Own workforce	Work flexibility, work-life balance	Improvement of workers' quality of life and well-being through better work-life balance and psychosocial well-being.	Current	Short Term	Guatemala
Pollution	Reduction of atmospheric emissions (excluding CO ₂)	Improvement of industrial site conditions as a result of reduced air pollutant emissions (other than GHG), pursued through monitoring programs and continuous improvement.	Current	Medium Term	Guatemala

Material Topic	Level 3 Material Topic	Impact Description	Current / Potential	Time Horizon	Country
Water and marine resources	Water discharges	Improvement of water quality in all sensitive areas through efficiency programs and initiatives aimed at reducing withdrawals, especially from scarce sources and water-stressed areas, minimizing the pollutant content of effluents, and maximizing water recycling through innovative zero-discharge solutions.	Current	Medium Term	Guatemala
Consumers and end users	Quality and timeliness of commercial offering, customer awareness on efficient and sustainable energy use	Promotion of solutions that support electrification through measures that make consumption more efficient, cost-effective, and sustainable.	Current	Medium Term	Guatemala
Circular economy and waste management	Hazardous waste from construction activities	Reduction of hazardous waste generation and prevention of environmental impacts through the substitution/minimization of the use of hazardous substances, SoC (Substances of Concern), and SVHC (Substances of Very High Concern) in direct and indirect processes, while fostering the use of recoverable raw materials and optimizing transformation processes.	Current	Short Term	Guatemala
Own workforce	Cultural integration	Respect for employees' local cultural traditions in workplace practices.	Current	Short Term	Guatemala
Business conduct	Compliance with other laws and regulations	Transparency and substantive and procedural fairness in transactions with related parties, and prevention of conflicts of interest in the Group's listed companies through the application and dissemination of best practices in corporate governance.	Current	Short Term	Guatemala
Own workforce	Disabilities, gender diversity	Promotion of diversity (e.g., inclusion of people with disabilities, gender diversity) through inclusive policies adopted by the Company.	Current	Short Term	Guatemala
Circular economy and waste management	Reuse, recycling	Commitment to materials management through circularity improvement programs aimed at reducing waste generation throughout the entire life cycle.	Current	Short Term	Panamá
Business conduct	Anti-corruption system	Contribution to raising awareness and promoting the principles of integrity and ethics in business conduct.	Current	Short Term	Panamá
Innovation	Innovation hub and lab	Dissemination of innovation to accelerate the development of business models (e.g., promoting partnerships, innovation centers, and lab networks), while also generating new business opportunities.	Current	Medium Term	Panamá
Climate change	Reduction of GHG emissions from services and products for customers	Enel supports its customers in the energy transition process, at the pace they choose. For this reason, Enel promotes a comprehensive offering that includes shifting from fossil fuel sources to renewable sources through products and services designed to support cities, companies, and individuals (e.g., replacing gas boilers with electric heat pumps, switching from gas boilers to electric water heaters, energy products and offers for electric mobility, supplying household consumption through photovoltaic installations, etc.).	Current	Medium Term	Panamá

Material Topic	Level 3 Material Topic	Impact Description	Current / Potential	Time Horizon	Country
Affected communities	Eliminating economic barriers to electricity access, developing technological and infrastructure accessibility	Implementation of sustainability projects to support local communities in gaining access to energy.	Current	Short Term	Panamá
Biodiversity and ecosystems	Changes in land use, freshwater, and the sea	Protection of biodiversity through conservation and habitat restoration initiatives and the safeguarding of local heritage, both at operational sites (especially in protected areas or where endangered species exist) and at new sites (using location and design criteria that ensure no net loss of biodiversity, no net deforestation, and no disappearance of natural sites designated as UNESCO World Heritage).	Current	Short Term	Panamá
Own workforce	Competencias y rendimiento	Valorización del talento de las personas Enel con el objetivo de reconocer las capacidades individuales y apoyar la evaluación de rendimiento.	Current	Long Term	Panamá

The following negative impacts were identified:

Material Topic	Level 3 Material Topic	Impact Description	Current / Potential	Time Horizon	Country
Water and marine resources	Water consumption	Reduced availability of water for non-energy uses due to increased hydropower production in a context of water scarcity caused by climate change.	Potential	Long Term	Colombia
Own workforce	Disabilities	Lack of appreciation for differences (e.g., inclusion of people with disabilities, diversity in terms of age, gender, ethnicity, etc.) due to inadequate inclusive policies adopted by the Company.	Potential	Medium Term	Colombia y Panamá
Consumers and end users	Non-discriminatory and culturally respectful institutional and commercial communication	Lack of respectful and non-discriminatory commercial communications, despite the availability of clear contracts, legally compliant, accessible on the web, and inclusive of diversity (people with disabilities, diversity in terms of age, gender, ethnicity, etc.).	Potential	Short Term	Colombia
Climate change	Adaptation to extreme weather event	Disasters caused by climate change (severe events such as floods and windstorms) affecting communities where the company operates due to a lack of or insufficient adaptation measures to ensure the resilience of the company's assets to climate-related physical risks.	Potential	Short Term	Guatemala
Water and marine resources	Water withdrawals	Deterioration in the quantity or quality of freshwater or marine resources due to unsustainable use of water in direct or indirect activities (e.g., excessive withdrawals compared to the resource's regeneration capacity or the socio-economic and ecosystem needs, particularly in water-stressed areas; effluent discharges with excessive thermal or pollutant loads).	Potential	Long Term	Guatemala

Material Topic	Level 3 Material Topic	Impact Description	Current / Potential	Time Horizon	Country
Own workforce	Skills and performance	Limited appreciation of Enel people's talent, preventing the recognition of individual capabilities and hindering proper performance evaluation.	Potential	Long Term	Guatemala
Own workforce	Management and control of worker safety	Increase in the number of occupational accidents suffered by workers (including Enel's internal employees and contractors), due to the lack of adequate tools for managing and monitoring health and safety issues.	Potential	Short Term	Guatemala
Own workforce	Promotion of a safety culture among workers	Increase in the number of accidents suffered by workers (including Enel's internal employees and contractors) within the Company, due to inadequate safety culture and procedures.	Potential	Short Term	Guatemala
Own workforce	Promotion of workers' health	Increase in the number of non-occupational illnesses among employees of the Company due to the absence of a corporate culture oriented toward promoting mental and physical health, organizational well-being, and work-life balance.	Potential	Short Term	Guatemala
Own workforce	Work flexibility, work-life balance	Decline in workers' quality of life and well-being as a result of worsening work-life balance and mental and physical health.	Potential	Short Term	Guatemala
Pollution	Reduction of atmospheric emissions (excluding CO ₂)	Environmental damage caused by the emission of air pollutants (other than GHGs) in direct or indirect activities, with impacts on human health and natural ecosystems, or failure to comply with mandatory and/or voluntary environmental requirements (e.g., controlled or accidental, channeled or diffuse emissions of air pollutants).	Potential	Short Term	Guatemala
Affected communities	Dialogue, exchange, and participation in common objectives	Lack of a consultation process to incorporate local needs at the start of new projects, leading to community opposition.	Potential	Short Term	Guatemala
Pollution	Protection, monitoring, and remediation of soil, subsoil, and groundwater	Environmental damage due to inadequate prevention or failure to remediate soil contamination or degradation in direct or indirect activities (e.g., accidental or uncontrolled contamination of soil and aquifers caused by leakage or dispersion of pollutants, or excessive soil sealing).	Potential	Medium Term	Guatemala
Own workforce	Recruitment and remuneration policies	Decreased ability to attract talent and increased worker turnover due to inadequate recruitment, remuneration, and benefits programs.	Potential	Medium Term	Guatemala y Panama
Affected communities	Development and maintenance of local supply chains	Failure to contribute to the development of the local economy through the participation of local suppliers	Potential	Long Term	Panama

It is worth noting that both the positive and negative impacts that did not carry significant weight during the materiality process and are therefore not included within the scope of this report are nonetheless subject to monitoring by the Company.

Identifying the impacts of operations is part of organizational transparency and reflects a strong commitment to turning these challenges into strategic opportunities to strengthen the business and make a meaningful contribution to a more sustainable future.



2024–206

Sustainability Plan



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Definition of the Sustainability Strategy

The Enel Group's **Sustainability Plan** contributes to the achievement of the 17 United Nations Sustainable Development Goals and is broken down into specific short-, medium-, and long-term objectives, ensuring that the Group's commitment remains transparent and verifiable. These objectives are updated annually through a process of alignment with strategic guidelines, achievements, and best practices, with the aim of further integrating sustainability across the entire value chain.

A core element of Enel's commitment is the ambition of reaching **zero emissions** by 2040. The Group is driving the energy transition through the **decarbonization** of electricity generation, the **digitalization** of distribution networks, and the **electrification** of end uses.

Innovation, digitalization, and the circular economy accelerate the achievement of Enel's sustainable strategy, spanning and strengthening all strategic areas in a cross-cutting manner.

Enel's path toward sustainable growth is carried out with respect for **nature** and **human rights**, underpinned by a solid **governance** structure capable of ensuring stakeholders the application of the principles of transparency, fairness, and integrity.

Accordingly, Enel's sustainable strategy is embodied in its Sustainability Plan, which is defined based on the results of the materiality analysis and in synergy with the Strategic Plan. It is expressed through specific short-, medium-, and long-term objectives, with the aim of making the path toward sustainable progress transparent and verifiable. Each year, these objectives are updated through a continuous alignment process with strategic guidelines, achievements, and best practices, with the goal of increasingly embedding sustainability throughout the entire value chain.

In 2024, the Sustainability Plan 2025–2027 was presented, substantially confirming the level of ambition of the 2024–2026 plan. It focuses on tackling climate change together with a just transition plan. At the same time, it highlights the importance of strengthening the grid as an enabler of sustainable development and the electrification of end uses, which are established as key elements. It also emphasizes maximum attention to the safety of Enel's people and suppliers, cybersecurity, and the promotion and development of Enel's workforce and the territories where it operates, reinforcing relationships with stakeholders.

In line with the above, the 2024–2026 Sustainability Plan was updated in 2024 for Colombia, Costa Rica, Guatemala, and Panama. It is aligned with the Enel Group's strategy to enhance the Company's flexibility and competitiveness by concentrating resources more effectively, improving investment allocation, simplifying processes and organizational structures, and adopting a sustainability-centered business model designed to seize the opportunities of a constantly changing context. Specifically, this strategy is based on three pillars:

- Profitability, flexibility, and resilience through a highly selective capital allocation, aimed at optimizing the Group's risk/return profile.
- Efficiency and effectiveness as the drivers of the Group's operations.
- Financial and environmental sustainability to pursue value creation while addressing the challenges of climate change.

For the 2024–2026 period, the plan was developed based on the following aspects:

- The analysis of the environmental, social, and governance context in which operations take place.
- The results of the materiality and double materiality assessment, which identify the most relevant issues for stakeholders and for the sustainable management of the Companies, as well as the risks and opportunities that affect or may affect the Company in the short, medium, and long term.
- The actions carried out in relation to previous years' sustainability plans and the results obtained through a process of continuous improvement.
- The actions and projects undertaken with communities in the areas of influence under the Shared Value Creation model.
- The results and performance of the Companies in environmental, social, and economic matters, documented in annual reports.
- The Enel Group's leadership in Environmental, Social, and Governance (ESG) ratings and international networks.





It is important to note that in 2024, the main sustainability results for 2024 and the Group's 2025–2027 Plan were presented to the Enel Group's Corporate Governance and Sustainability Committee. In this context, it was emphasized that this decade is crucial for achieving the Paris Agreement objectives and the United Nations 2030 Agenda, as well as for ensuring a just energy transition centered on people, essential to addressing the current and future challenges of the energy system.

As part of the Sustainability Plan, the following issues are essential to its implementation and reflect the Company's firm commitment to each one:

Zero-emissions ambition: At the core of Enel's commitment lies the ambition of achieving zero emissions by 2040, according to a roadmap aligned with the Paris objectives of limiting the average increase in global temperature to below 1.5 °C compared to pre-industrial levels, with targets certified by the Science Based Targets initiative (SBTi). These cover both direct emissions from the Group's power plants and indirect emissions generated upstream by suppliers and downstream by customers.

Enel promotes a just transition, in line with the principles set out in the International Labour Organization's (ILO) Guidelines for a Just Transition, based on constant dialogue with stakeholders, Enel's people, suppliers, communities, and customers.

ENEL GROUP

By 2027: phase-out of coal- fired power generation.

By 2040: zero greenhouse gas (GHG) emissions from both generation and retail operations.

Customers: Customers are an active part of the energy transition, including through greater awareness of their consumption, efficiency measures, and the electrification and decarbonization opportunities

available to them. Enel seeks to improve their experience by focusing on attention and listening, in order to better understand their needs, with the goal of increasing loyalty while fully leveraging the potential of digital tools for increasingly effective interaction.

By **2027**

In Colombia SAIDI
12,9 hours

For Colombia
4,2 million customers

Enel's People: The Group places its people at the center, building on their well-being, motivation, sense of responsibility, active participation, and entrepreneurial mindset. It fosters a continuous learning experience through programs aimed at enhancing existing skills to access more advanced career paths (upskilling) and acquiring new skills (reskilling).



Nature: The fight against climate change cannot be separated from the commitment to conserve natural capital, which is increasingly affected by the consequences for biodiversity and ecosystems. For this reason, Enel remains committed to promoting the protection of natural capital and the restoration of habitats impacted by its activities.

By **2030**
the Enel Group

Net Zero Biodiversity Loss

for new infrastructures

Deforestation
Net Zero

Suppliers: Suppliers are indispensable partners for Enel to advance sustainably and to carry out the transformation of the energy system, which requires a change and evolution in the way goods and services are provided.

Community: Responsible relationships with communities are an enabling factor for all sustainability activities. A deep understanding of the context in which the Group operates makes it possible to integrate sustainability into the business, creating synergies between business needs and those of the community throughout the value chain.

Human Rights: In all its activities, Enel is committed to respecting human rights through an integrated, cross-cutting approach that takes into account the needs of stakeholders across the entire value chain. Protecting the health and safety of the Group's employees and suppliers is a shared responsibility at all levels and a permanent commitment aimed at preventing accidents and raising the level of attention in every situation.

Thanks to this approach, Enel continues on the path of becoming more sustainable, efficient, and profitable, with a significantly lower risk profile and the ability to adapt quickly to the highest standards.

This Sustainability Report is developed based on the key pillars of this Sustainability Plan and provides an account of the Company's actions and performance in achieving relevant sustainability goals as a structuring element of its activities. Below are some of the initiatives included in the Sustainability Plan of Enel Colombia S.A. ESP:

Components of the Sustainability Plan	Actions and Initiatives
Energy Transition    	• Guayepo I & II Solar Park (Started commercial operation) • Fundación Solar Park (Started commercial operation) • La Loma Solar Park (Started commercial operation) • El Paso Solar Park (Started commercial operation) • Guayepo III Solar Park (Under construction) • Atlántico Solar Park (Under construction) • Baco Solar Park in Panama (Started commercial operation) • Madre Vieja Solar Park in Panama (Started commercial operation) • Non-technical loss reduction management program • Connection of distributed generation projects • Network automation and digitalization • Electrical and photovoltaic infrastructure • Public lighting in Cundinamarca and Bogota • Modernization of LED (Light-emitting diode) public lighting in Bogota and upgrade of CMH (Ceramic Metal Halide) in municipalities • Christmas Route 2024 – Bogota and Soacha • Electric taxi pilot project in Bogota • Charging as a Service • Smart metering • Efficient energy use • Renewable energy certification • Sustainable construction sites • Metro and Regiotram Project and Bogota 2030 • Public charging network stations • Digital invoices • Reduction of thermal capacity • Comprehensive Climate Change Management Plan
Our People    	• Physical protection of people • Educational loans and sponsorship program • Training in digital skills • Technical training: reskilling, upskilling, and external skilling • Individual Development Plan – Corporate University • Development pathways • Performance evaluation • Succession plan • Development of leadership culture • Gender equity – Equipares Seal • Friendly Biz Certification – Sexual diversity • Development program for women in core business areas • Increase in women's participation in Middle Manager and White Collar categories • Care and well-being management model: flexible benefits and wellbeing

Components of the Sustainability Plan	Actions and Initiatives
Our People    	• Promotion of talent through internal mobility • Recruitment and development of young talent: interns and apprentices • Innovation workshops and visits to operation centers to promote knowledge among young talent • Employer brand culture campaign development • Corporate volunteering • Strategic partnerships with establishments to provide benefits for the Organization's people • Well-being days with activities focused on the physical and emotional care of people at corporate and operational sites • Activities that promote a culture of simplification within the Company
Local and Global Communities       	• Energy communities • Much More than Energy • Donation of computers • My First Home Appliance • Carpentry • Firefighters Project • Corporate Volunteering • Safe Energy for All • Productive chains • Road improvement • Outdoor fitness parks • Sponsorship Agreement – Plan Padrino rehabilitation • Enel-Cotzal Cooperation Agreement (Guatemala) • Support to the Costa Rican Red Cross (Costa Rica) • Fostering the Entrepreneurial Spirit (Costa Rica) • Robo Lab (Panama) • Innovation (Panama) • Enelgize Your Community (Panama) • Innovaplay • Harvesting Energy – Electroterminal Prado Usme • Community gardens • Farmbot • Strengthening of beekeeping activity • Good Energy for Your School • Weaving Dreams with Energy • Enel Territory • Energy Seedbeds • Cundinamarca at 100% • Solid waste transformation • Strengthening and promotion of strategic and operational alliances • Works for Taxes projects • Job training • Business development support for artisanal fishers – Huila
Sustainable Supply Chain  	• Management tools: Webuy, Workload, Supplier Performance Management (SPM), Smart Planning Tool • Supplier Day in both in-person and digital formats • Implementation of the sustainability K factor in awarded contracts

Components of the Sustainability Plan	Actions and Initiatives
Occupational Health and Safety 	• Epidemiological Surveillance Systems • Intrinsic Safety Program – Mapping of generator access doors and adoption of signage, lockouts, and alarms • Extra Checking on Site – ECos • Partnership Contractors and Enel's Own Programs to improve Safety • Cardiovascular risk prevention program • Biomechanical risk prevention program • Psychosocial risk monitoring and prevention program • Intrinsic Safety Program, Extra Checking on Site – ECos, Buddy Partner, Mino ECos • Road safety program • Contractual assurance (Safety Sprint Plan) • Safety culture (Buddy Program, communications plan) • Innovation Management Program in Occupational Health and Safety • Inspection Management Program in Occupational Health and Safety • Lifting risk management program • Electrical risk management program • Mechanical risk management and safe work at heights program • Confined spaces risk management program • Safe planning and Cross Check • Emergency program • Evaluation and support for contractors with recognition and consequences derived from safety performance • Deployment of virtual reality application for electrical risk • Development of the educational strategy "De-energized" • Digital work permit: ePTW Hydro and Thermal and OFA Solar • Inspections, Walkthroughs, Observations, and STOP WORK Management Program • Chemical risk and hazardous substances management program – asbestos • Safe planning and Cross Check with pre- and post-job stages • Christmas–Return Plan and Safety Week • Development of local Occupational Health and Safety training programs • Global training programs such as Training for Inspectors and Electrical Risk Training • Prevention reinforcement program (Reinforcement Plan) • Executive sessions (Stand Down Meetings) reinforcing Safety commitments

Components of the Sustainability Plan	Actions and Initiatives
Environmental Sustainability     	• Guardians of the Tropical Dry Forest – Phase II • Bosque Renace (Forest Rebirth) • Utilization of Construction and Demolition Waste • Identification of flora and fauna species • Animal rescue • Ichthyic and Fishing Program of Alto Magdalena • Strategic Environmental Plan of Zunil (Guatemala) • Reforestation program and river waste removal (Costa Rica) • Vivarium Lab – Reforestation (Panama) • Reforestation days • Training in water saving and efficient use • Removal or decommissioning of equipment potentially contaminated with Polychlorinated Biphenyls (PCBs) • Environmental training for workers • Ecosystem protection • Archaeological management and heritage protection (during construction stage) • Biodiversity – TNFO Pilot, LEAP methodology • Digitalization: iAuditor and AMATIA • Decontamination of PCB-contaminated equipment • Emissions management • Total Quality Inspections Project • Ecological restoration plan for the tropical dry forest of the El Quimbo Hydropower Plant • Conservation of El Charquito Wetland • Plan Padrino – Gualí Wetland • Enel Biodiversa
Good Corporate Governance 	• Human Rights Due Diligence Cycle 2023–2025 • Evaluation of the Fraud Risk Assessment matrix • Evaluation of the Risk Assessment matrix • Fulfillment of the Annual Audit Program • Maintenance of the ethics channel available to all stakeholders • Evaluation and update of the risk and control matrix for the prevention of criminal risks • Conformity assessment of the ISO 37001 Anti-Bribery Management System
Growth Accelerators     	• Promotion of IT security culture • Verification of information security • Execution of cyberexercises at plants/industrial sites • Application of related K factors in contracts • Innovation culture activities • Solution design activities • Startups and crowdsourcing • Strengthening of partnerships with circular economy networks • Ratings: Fitch Ratings and Standard & Poor's • Comprehensive addendum to the Ordinary Bond Issuance and Placement Program, Green Ordinary Bonds, Social Ordinary Bonds, Sustainability-Linked Bonds, and Commercial Papers • IR (Investor Relations) Recognition • Management of resources from the National Government and departmental governments to support the development of the country's electricity infrastructure • Sustainable Finance: loan with the International Finance Corporation (IFC)

ESG Indices and Performance Evaluation

MAIN SUSTAINABILITY INDICES AND OTHER RECOGNITIONS

At Enel Américas, the vision of sustainability goes beyond operations, consolidating a commitment to international standards through participation in the world's leading sustainability indices.

These indices not only assess the Company's performance in environmental, social, and governance (ESG) aspects, but also highlight its leadership in the energy sector and its contribution to sustainable development.

Evaluations carried out by independent rating agencies, based on rigorous methodologies, are essential for positioning before investors and other stakeholders. These indices become a key strategic tool, enabling the identification of risks and opportunities associated with sustainability and guiding investment decisions toward more responsible and sustainable approaches.

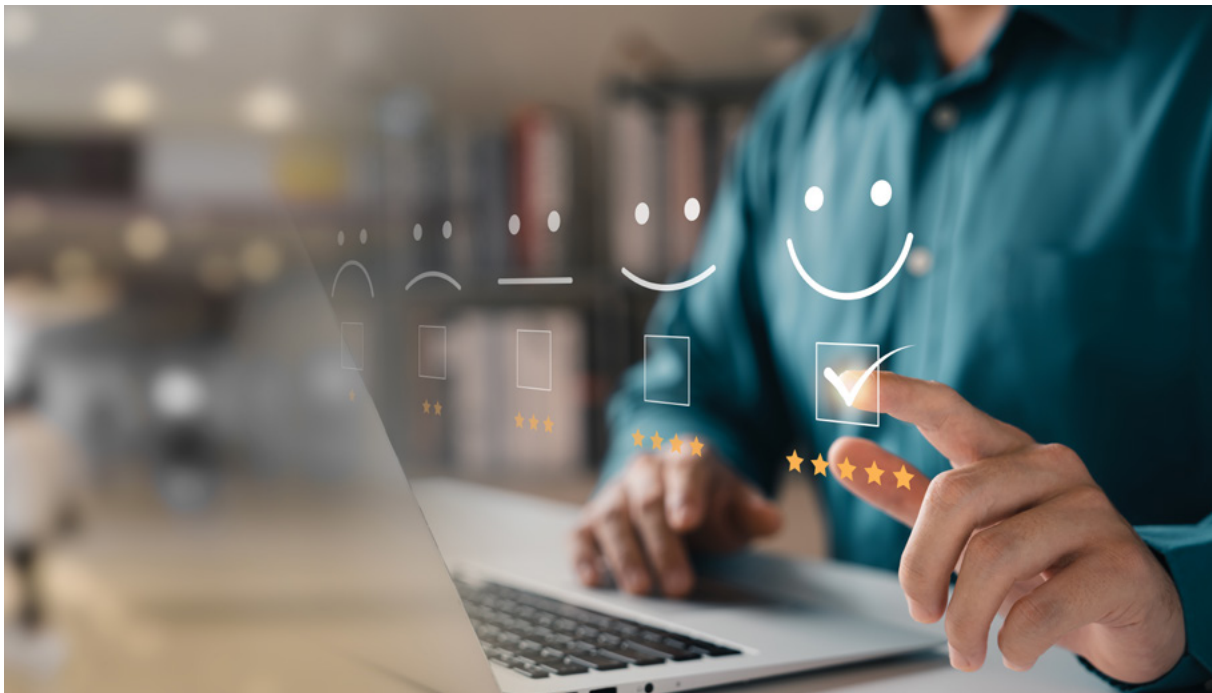
In 2024, the Company strengthened its presence in the most prestigious indices, reflecting the positive impact of its initiatives and its commitment to leading the transition toward a sustainable future throughout the region.

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Note: Charts updated as of February 2, 2025

- **Dow Jones Sustainability Index (DJSI):** In 2024, Enel Américas was part of two Dow Jones Sustainability Indices: the Pacific Alliance Integrated Market (MILA) and Chile. The Company achieved a total score of 76 out of a maximum of 100 points.
- **FTSE4Good:** The London Stock Exchange's sustainability index recognizes leading companies for their performance in key areas such as climate action, governance, respect for human rights, and anti-corruption measures. Enel Américas stood out in the categories of Emerging Markets and Latin America, with an outstanding score of 4.5 out of 5 in 2024.
- **MSCI Sustainability Indexes:** Enel Américas achieved a rating of AA, consolidating its position as a leader in environmental, social, and governance (ESG) performance. This recognition, granted by MSCI, reflects the Company's ability to effectively manage risks and opportunities associated with sustainability, standing out among its peers in the sector.
- **MSCI ESG ratings,** which range from **AAA** to **CCC**, assess companies, securities, loans, funds, and countries, providing a comprehensive view of their sustainability performance and commitment to best practices in these key areas.
- **ISS ESG:** Enel Américas was recognized as one of the best-performing companies in sustainability among 130 electricity sector companies worldwide, according to the ISS ESG Corporate Rating. In 2024, the Company received the PRIME designation and a B- score, highlighting its strong commitment to sustainable practices. This recognition reflects the results of a rigorous evaluation of more than 100 indicators based on public information, demonstrating that the integrated business model of Enel Chile meets the high standards required in sustainability matters.
- **Carbon Disclosure Project (CDP):** Enel Américas was recognized by CDP with a C rating in its fourth year of voluntary reporting on climate change impacts in 2024. CDP is a renowned non-profit organization that, through its disclosure framework, assesses performance in addressing climate change on a scale from A to D.
- **LSEG ESG (ex Refinitiv):** Enel Américas achieved an A- rating in the LSEG ESG index, underscoring its strong performance in environmental, social, and governance (ESG) aspects. This index measures organizations' commitment to transparency, risk management, and opportunities related to sustainability. The LSEG ESG methodology is based on an in-depth analysis of public data, evaluating key factors such as climate action, respect for human rights, promotion of diversity, business ethics, and corporate governance, positioning Enel Américas as a benchmark in sustainability.



Other Recognitions of Enel Américas

Institution	Recognition
	Enel Américas was confirmed in the S&P Global Sustainability Yearbook 2025, ranking among the most sustainable companies in its industry worldwide. This prestigious recognition reinforces its commitment to sustainability and highlights its leadership in the implementation of responsible practices with a positive impact on the environment and society.
	The Business and Human Rights Diagnostic, carried out by the Corporate Sustainability Program of the School of Law of the Pontificia Universidad Católica in collaboration with the World Benchmarking Alliance (WBA), evaluated the 28 companies listed on the IPSA index. With a maximum score of 24 points, Enel Américas achieved an outstanding score of 18.5, ranking second, tied with Aguas Andinas. This result reflects its strong commitment to sustainability and best corporate practices.

For its part, Enel Colombia received the following recognitions:

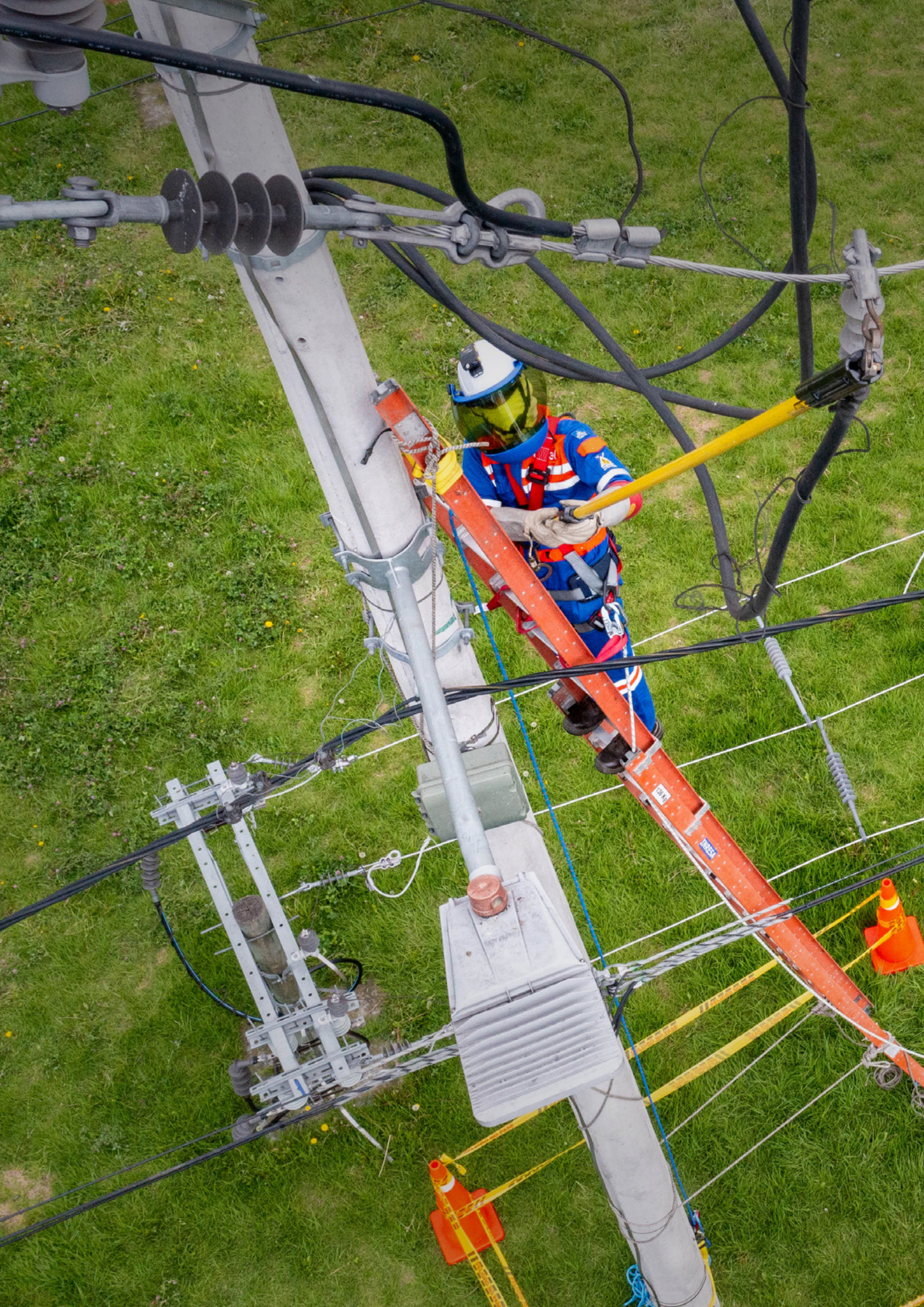
- Private Social Investment Index (organized by Jaime Arteaga y Asociados):** re recognizes the private sector’s contribution to the country’s development and its efforts to improve living conditions in the territories where it operates. In 2024, the Company was recognized in the “Targeting” category, which seeks to determine the extent to which the Organization’s social investment activities select individuals or groups belonging to vulnerable populations as beneficiaries of such activities.
- International Standards in Action!” Publication of Good Practices in Human Rights and Business – 2nd Edition:** a recognition of the private sector for respecting human rights and promoting the exchange of positive experiences in the field of responsible business conduct. Two initiatives were recognized in two categories as follows:
 - Due Diligence Category:** program for the development of coal suppliers in the country’s interior (underground mining) on sustainability and human rights.
 - Gender Equality Category in the Application of the UN Guiding Principles on Business and Human Rights:** Women in Core Business Areas Program.
- Recognition of Good Sustainable Development Practices:** Global Compact Network Colombia, a United Nations initiative, together with the Bogota Chamber of Commerce, promotes the 2030 Sustainability Agenda by recognizing best practices led by companies, institutions, and non-business organizations in support of Sustainable Development. This distinction highlights practices of excellence that contribute to achieving the Sustainable Development Goals (SDGs) and their associated targets. In this regard, within the framework of SDG 16, the Company won with the Por la Paz Program, which aims to contribute to building a peaceful nation by improving the quality of life of communities located in areas of influence that have historically been vulnerable and impacted by the Colombian armed conflict.
- Green Roofs and Vertical Gardens:** the District Secretariat of Environment (SDA) recognized the green roofs and vertical gardens of our corporate buildings on Calle 93 and Q93, awarding trophies in recognition of their contribution to Bogota’s green infrastructure. This distinction underscores Enel Colombia’s commitment to sustainability and its contribution to re-naturalizing and improving urban environments.

- **ANDI Business Innovation Ranking:** evaluates companies striving to increase their capabilities in science and technology to drive the country's fourth industrial revolution. As a result of this analysis, a ranking of the top 30 most innovative companies in the country is published. Enel Colombia ranked 19th out of a total of 389 companies assessed and placed second in the "Rebel Archetype" category.
- **Merco Talento:** this renowned monitor establishes a metric of the 100 best companies that attract and retain the country's top talent. Enel Colombia ranked 91st.
- **Friendly Biz Seal:** aimed at creating spaces free of discrimination against sexually diverse people, in 2023 the Corporate Friendly Biz Seal was renewed in alliance with the LGBT Chamber of Commerce, and in 2024 the Company received recertification, reaffirming its commitment to the diversity of its people.
- **Equipares Gold Seal Recertification:** the Company has been certified with the Equipares Gold Seal since 2015 and achieved its first recertification in 2021, thanks to the effective implementation of a gender equity management model. Following the development of the required monitoring of the action plan, the application of instruments and tools to identify the status of gender gaps, and the implementation of the new platform that allows regional reach in Colombia and Central America, Enel Colombia was recertified for the second time with the Equipares Gold Seal in 2023, and this process continued throughout 2024.
- **Empresa de los Sueños (Dream Company):** the 2024 annual survey Empresa de los Sueños, conducted by Cia de Talentos and Natalia Godoy Consultores Organizacionales, ranked the companies most admired by university students in Latin America as they begin their professional careers. This ranking, which reflects the aspirations, values, and expectations of more than 6,000 participants between the ages of 17 and 26, positioned Enel Colombia in fourth place.
- **IR (Investor Relations) Recognition 2024:** an alliance between CESA and the Colombian Stock Exchange to promote best practices in disclosure of information and investor relations, with Enel Colombia achieving a score of 92.6% out of 100%.
- **Enel Colombia as a G12 Member:** as an economic agent and social actor in Colombia, the Company's greatest positive impact on society, the environment, and the economy is achieved through ethical, conscious, responsible, and sustainable performance, with transparent and public accountability.

For this reason, Enel Colombia is part of G12, a group of companies that represents nearly 20% of Colombia's GDP and that work together for sustainable development, seeking to advance toward a more prosperous economy aligned with the 2030 Agenda and the commitments of the Paris Agreement.

- **Sustainability Circle:** a forum in which the Company participates to share ideas and seek synergies among companies, with the goal of carrying out projects in different territories. In this same space, inter-company volunteer initiatives are also coordinated.







CHAPTER 3

Our

PERFORMANCE

Sustainable Finance

In 2024, Enel Colombia stood out for its resilience and ability to adapt to environmental challenges, particularly in response to the El Niño phenomenon and the water shortages that affected the country's energy sector. Despite these challenges, the Company maintained its financial and operational stability and strength, reaffirming its position as a sector leader, with robust growth driven by a sustainable business model supported by key projects that promote the transition toward a cleaner energy matrix in both Colombia and Central America.

The solid financial results reflect the success of the Company's management and its commitment to the energy transition, overcoming both global and local challenges, and generating value for its shareholders and stakeholders in the short, medium, and long term.

Main Financial Results – Enel Colombia

Enel Colombia

- **Revenue:**
\$17,055,600 million
- **EBITDA Margin:**
35.51% of revenue
- **EBITDA:**
\$6,056,438 million

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Economic Value Generated and Distributed

GRI 201-1

In 2024, Enel Colombia's revenues reached COP 17.2 trillion. Of this amount, 86% was distributed among its stakeholders, mainly through operating costs (56.3%), salaries and social benefits for employees (3.4%), payments to capital providers (17.5%), and payments to the Government (9.0%).

Figures in millions of pesos		2022**	2023	2024
Economic Value Generated (VEG)	Revenue	12,526,503	17,039,563	17,253,969
	Operating	12,223,883	16,735,543	17,055,600
	Non-operating	302,620	304,020	198,369
Economic Value Distributed (VEO)	Operating Costs	4,969,696	8,944,834	9,715,485
	Salaries and Social Benefits for Employees	442,893	558,919	577,641
	Payments to capital providers	4,432,919	4,324,476	3,063,214
	Financial expenses	774,195	1,517,114	1,208,235
	Dividend payments	3,658,724	2,807,362	1,854,979
	Payments to the Government	1,239,043	1,967,461	1,557,210
	Retained economic value: VEG–VED	1,441,952	1,243,873	2,340,599

Note: The value of community investments amounted to COP 31,020,375,160 in 2024 and is disclosed under GRI 203-1.

* 2022 corresponds to the results of twelve months (January–December) of the generation business and ten months (March–December) of the distribution business (Codensa), Enel Green Power Colombia (EGP), and the Central American subsidiaries.

Financial Results

The financial results presented below correspond to the consolidated figures for Colombia, Panama, Guatemala, and Costa Rica between January and December 2024.

Million COP\$	2024	2023	YoY
Revenue	17,055,600	16,735,543	+1.9%
Operating costs and expenses	9,715,485	8,944,834	+8.6%
Contribution margin	7,340,116	7,790,709	-5.8%
Administrative expenses	1,283,678	1,177,104	+9.1%
EBITDA	6,056,438	6,613,605	-8.4%
Income before taxes	3,570,023	3,731,595	-4.3%
Income tax provision	1,209,679	1,779,677	-32.0%
Net income	2,360,344	1,951,918	+20.9%

At year-end, Enel Colombia and its subsidiaries in Central America recorded a contribution margin of COP 7.34 trillion, representing a 5.8% decrease compared to the previous year. This variation was mainly due to low water inflows during most of the year caused by the El Niño phenomenon and the delayed onset of the rainy season. As a result, reservoir levels reached historic lows, which in turn drove an increase in energy prices. Moreover, 2024 was Colombia's second-driest year on record, which further exacerbated the challenges for the energy sector.

In response to this situation, on September 29, the National Government activated, for the first time in 10 years, the Statute for Risk Situations of Energy Shortage, a measure designed to mitigate the effects of low water levels that directly impact power generation, by establishing a framework for risk management and ensuring energy supply in times of scarcity. As part of this strategy, thermal generation was prioritized, and energy-saving practices were promoted to safeguard the stability of the national electricity system.

In this context, the generation business in Colombia contributed COP 2.70 trillion to the margin, reflecting a 27% reduction compared to the previous year, mainly explained by:

- Higher energy purchases, both through contracts and in the spot market, due to lower generation caused by reduced hydrology, intensified by the El Niño phenomenon, particularly critical in the first four months of the year, and again in August and September, when water inflows were below historical averages.

- An increase in spot market prices compared to the same period of the previous year, as a consequence of lower nationwide power generation and greater reliance on thermal technology.
- Lower revenues from ancillary services for system frequency regulation (Automatic Generation Control – AGC) due to reduced allocation. Additionally, there was a decline in revenues from reliability charges, resulting from the appreciation of the peso against the dollar and lower energy generation.

For its part, the distribution and commercialization business contributed COP 3.8 trillion, equivalent to 51.7% of the Company's total margin, representing an 11.1% increase compared to the same period in 2023. This increase is mainly attributable to:

- Efficient management of non-technical losses, thanks to the effective implementation of energy recovery programs (164 GWh) and the management of Unregistered Consumption (CNR).
- Higher revenues from distribution activities, as a result of the investment plan that incorporated new electrical assets into the Regulatory Asset Base (RAB).
- Regulatory indexation of tariff components associated with distribution and commercialization.

However, this growth was partially offset by:

- Lower revenues from works for private clients and other sectors, due to the completion of infrastructure projects linked to the Bogota Metro in 2023.
- A reduction in sales volume and in the unit margin—from billing of third-party products and services.

In addition, by the end of 2024, the Central American subsidiaries in Panama, Guatemala, and Costa Rica contributed COP 855,152 million to the contribution margin, showing a 31% increase compared to 2023. This increase was mainly due to higher energy generation, particularly in Panama, where reservoir optimization as required by the system allowed for an increase of 411 GWh. In Costa Rica, generation increased by 50 GWh compared to the previous year.

For its part, fixed costs totaled COP 1.28 trillion, representing a 9.05% increase compared to 2023. This increase was mainly due to:

- Higher personnel expenses and operating contracts, driven by the increase in the minimum wage, the update of the Consumer Price Index, and the economic benefits established in the Collective Bargaining Agreement signed in 2022.
- An increase in fixed operating expenses, due to specific provisions, including COP 69,000 million for the ruling in the second instance of the Administrative Court of Cundinamarca, which ordered the rehabilitation and delivery of the Gachalá-Gama road, and COP 3,983 million allocated to road improvements in Mesitas del Colegio.

Based on the foregoing, at the end of 2024, Enel Colombia's consolidated EBITDA reached COP 6.06 trillion.

EBIT stood at COP 4.63 trillion, showing a 5.8% decrease compared to 2023, as a result of the aforementioned impacts on EBITDA and reflecting an increase in depreciation expenses, stemming from the growth of the fixed asset base following the execution of the Company's investment plan. It also includes an accounting impact from the Windpeshi wind project.

Enel Colombia's consolidated net income amounted to COP 2.36⁽¹⁾ trillion, impacted by the following factors compared to 2023:

- A decrease in financial expenses, as a result of higher expenses recorded in 2023 related to the impairment of the receivable from the Costa Rican Electricity Institute (ICE).
- A reduction in income tax expense compared to 2023, associated with the 2024 operating result and the benefit of the tax incentive established under Act 1715 of 2014, which allows for a 50% deduction of investments made in Non-Conventional Energy Source projects.

Meanwhile, Enel Colombia's subsidiaries in Central America reported net income of COP 306,186 million, representing a 13.1% increase compared to the previous year. This result was mainly due to higher energy generation in Panama and Costa Rica.

Million COP\$	2024	2023	Variación
Current assets	4,599,497	5,449,940	-15.60%
Non-current assets	26,296,048	24,145,944	+8.90%
Total assets	30,895,545	29,595,884	+4.39%

As of December 31, 2024, the Company's assets totaled COP 30.9 trillion, reflecting an increase of COP 1.3 trillion (+4.4%) compared to year-end 2023. This increase is mainly explained by a higher balance in Property, Plant, and Equipment, driven by investments in renewable energy projects, as well as improvements, replacements, and upgrades in generation plants, networks, substations, and public lighting.

This growth was partially offset by a decrease in cash at year-end and a reduction in accounts receivable, resulting from a smaller portfolio of regulated market customers, mainly due to the recovery of tariff option balances. By the end of 2024, cash together with accounts receivable amounted to COP 1.26 trillion and COP 2.2 trillion, respectively.

At the close of 2024, non-current assets reached COP 26.3 trillion, with Property, Plant, and Equipment standing out, representing 91.2% of this account and 78% of total assets.

(1) Net income includes subsidiaries in Colombia and Central America, as well as companies in which Enel holds investments as associates; this result incorporates both controlled and non-controlled interests of Enel Colombia as a group.

For its part, current assets totaled COP 4.6 trillion, with accounts receivable standing out, contributing 27%, and cash and cash equivalents accounting for 47%. In relation to total assets, these items represented 4.1% and 7.0%, respectively.

Million COP\$	2024	2023	Variación
Current liabilities	5,310,187	6,634,037	-20.0%
Non-current liabilities	10,344,366	8,995,509	+14.9%
Total liabilities	15,654,553	15,629,546	+0.16%
Total equity	15,240,992	13,966,338	+9.13%
Total liabilities and equity	30,895,545	29,595,884	+4.39%

At year-end 2024, Enel Colombia's total liabilities amounted to COP 15.7 trillion, a slight increase of 0.16% compared to 2023.

Non-current liabilities increased by 14.9%, mainly driven by higher net debt in 2024, resulting from new borrowings taken to finance the Company's ambitious investment plan, along with a higher balance in environmental provisions.

This increase was offset by a decrease in current liabilities, which totaled COP 5.31 trillion at the close of 2024, representing a 20.0% reduction compared to December 2023. This decrease was explained by a lower balance in short-term trade payables and a reduction in current tax liabilities.

Meanwhile, the Company's equity reached COP 15.2 trillion at year-end 2024, registering a 9.1% increase compared to the same period in 2023, as a result of higher net income compared to the previous year, along with the effect of translating the financial statements of subsidiaries denominated in foreign currency into the presentation currency.



Financial Debt

As of December 31, 2024, consolidated net debt amounted to COP 8.6 trillion. Meanwhile, the Company's financial debt in Colombia totaled COP 9.712 trillion.

During 2024, Enel Colombia secured financing for a total of COP 3.0 trillion.

On November 27, 2024, a loan was disbursed with the European Investment Bank for COP 1.32 trillion, aimed at financing the construction of the Guayepo I & II solar park, as well as the improvement and expansion of electrical infrastructure in Bogota and Cundinamarca. This loan has partial backing from SACE, the Italian Export Credit Agency.

Additionally, in 2024, the Company carried out short- and long-term financing operations with local banks totaling COP 1.66 trillion:

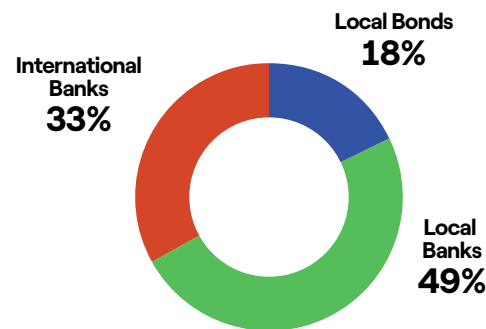
- On February 19, 2024, a credit renewal with Banco de Bogota was executed for COP 400 billion along with an additional disbursement of COP 100,000 million with the same entity. Both obligations mature on February 19, 2031.
- On March 21, 2024, a loan was contracted with Bancolombia for COP 300 billion, maturing on December 27, 2027.
- On June 18, loans were disbursed for a total of COP 300,000 million: one with Itaú for COP 50,000 million, and another with Banco de Occidente for COP 250 billion. Both obligations mature on June 18, 2025.
- On August 15, a loan agreement was signed with Banco de Bogota for COP 71 billion, maturing on August 15, 2025.
- On August 16, 2024, a loan was disbursed with Itaú for COP 109 billion, maturing on August 16, 2025.
- On September 16, a loan was contracted with Banco de Bogota for COP 150 billion, maturing on March 16, 2025.
- On November 15, a loan was disbursed with Banco de Occidente for COP 150 billion, maturing on November 15, 2025.
- Finally, in 2024, three loans were executed through Findeter's Energy Efficiency rediscount line for the Generation business: the first, on February 26, for

COP 35 billion with Bancolombia, maturing on February 26, 2031; the second, on March 13, for COP 25 billion with Davivienda, maturing on March 13, 2029; and the third, on August 15, for COP 20 billion with Banco de Bogota, maturing on August 15, 2034.

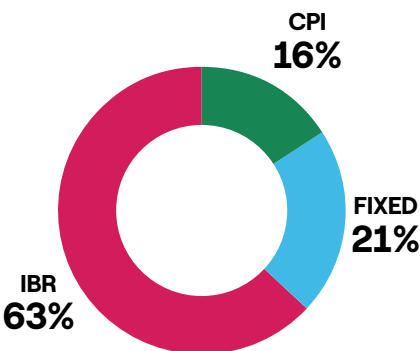
At year-end 2024, 100% of the Company's debt was denominated in Colombian pesos. The breakdown by instrument was as follows: 18% in local ordinary bonds, 49% through loans with local banks, and 33% in loans with international and multilateral banks.

Meanwhile, the composition by interest rate was distributed as follows: 63% indexed to IBR, 16% indexed to CPI, and 21% at fixed rate⁽²⁾.

Breakdown by Instrument



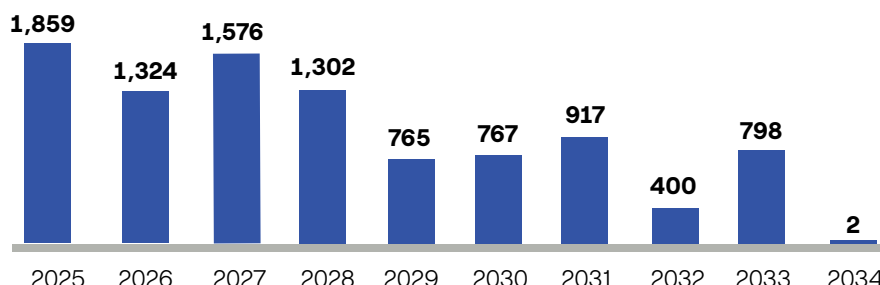
Breakdown by Interest Rate



(2) After hedges.

The following presents Enel Colombia's debt maturity profile as of December 31, 2024:

Enel Colombia Maturity Profile (COP Billions)



Dividends

In 2024, Enel Colombia paid ordinary dividends to its shareholders totaling COP 1.81 trillion, charged against 2023 earnings.

The Company also received dividends of USD 32.1 million from Guatemala and USD 7.43 million from Panama.

Current Ratings

On December 6, 2024, Fitch Ratings Colombia affirmed Enel Colombia's national long- and short- term ratings at "AAA (col)" with a stable outlook and "F1+ (col)," respectively. It also affirmed the "AAA (col)" and "F1+ (col)" ratings of the Bond and Commercial Paper Programs.

Likewise, the agency affirmed Enel Colombia's international credit rating at BBB with a stable outlook, above Colombia's sovereign rating (BB+).

These ratings reflect the Company's solid financial position, characterized by low leverage, a stable contractual position, and robust liquidity. The rating is also supported by the strategic incentives of its parent company, Enel Américas S.A. (BBB+/Stable), from which Enel Colombia generates approximately 40% of EBITDA, making it a key player within the Group's portfolio.

Fitch Ratings notes that Enel Colombia benefits from both geographical and business diversification. The Company remains the second-largest generation company in the country by capacity, with a diversified portfolio that provides high operational flexibility and improves the predictability of operating cash flow.

In addition, Enel Colombia is positioned as the leading distribution company in the country, and the regulated nature of this business is expected to add stability and predictability to cash flow generation.

Investor Relations (IR) Recognition

For the twelfth consecutive year, Enel Colombia received the Investor Relations (IR) Recognition for its commitment, transparency, and high standards in information disclosure and investor relations.

This recognition assesses compliance with minimum disclosure standards in social, environmental, and corporate governance (ESG) aspects, based on global and regional best practices. These criteria include having a representative available to respond to investor inquiries in both Spanish and English, providing additional information beyond ordinary requirements through a constantly updated website, and publishing financial and corporate information on a regular basis.

Additionally, the Colombian Stock Exchange incorporates minimum disclosure standards in ESG aspects, with the aim of promoting the adoption of international best practices by issuers.

Receiving this distinction for meeting all the established standards reflects the Company's commitment to high principles of transparency and good practices. Thanks to this, we continue to strengthen our relationships with investors, managing information in a responsible, ethical, clear, and transparent manner.

Management of Government Resources

GRI 201-4

The Companies manage resources from the National Government and departmental governments to support the development of the country's electricity infrastructure:

Year	Description	Amount
2016	Financial Support Fund for the Electrification of Interconnected Rural Areas (FAER): State fund to finance plans, programs, or investment projects for the construction and installation of new electricity infrastructure in interconnected rural areas, aimed at expanding coverage and meeting energy demand.	\$ 4,247,512,885
	Government of Cundinamarca: Financing of two projects to expand electricity service coverage in rural areas of the department.	\$ 1,379,036,111
2017	-	\$ 0
2018	Government of Cundinamarca: Project to design electrical connections for rural areas in the department.	\$ 141,498,239
2019	Financial Support Fund for the Electrification of Interconnected Rural Areas (FAER)	\$ 1,641,857,129
	General System of Royalties: Investment projects for the construction, extension, improvement, optimization, rehabilitation, and installation of electricity infrastructure in Colombia.	\$ 2,532,327,281
	Government of Cundinamarca: Project to expand electricity service coverage in rural areas of the department.	\$ 1,607,082,113
2021	Government of Cundinamarca: Project in the municipalities of Jerusalén and San Cayetano to expand electricity service coverage in rural areas.	\$ 335,290,325
	Government of Cundinamarca: Project in the municipalities of Machetá, Manta, San Antonio del Tequendama, Sutatausa, Tibirita, and Ubalá to expand electricity service coverage in rural areas.	\$ 353,543,789
2022	Government of Cundinamarca: Project in the municipality of Medina to expand electricity service coverage in rural areas.	\$ 3,039,414,950
	Government of Cundinamarca: Project in the municipalities of Cabrera, Tocaima, and Yacopí to expand electricity service coverage in rural areas.	\$ 2,641,302,526
2023	Government of Cundinamarca: Project in the municipalities of Paratebueno, El Peñón, La Peña, Sasaima, and Quipile to expand electricity service coverage in rural areas.	\$ 898,901,751
	Government of Cundinamarca: Project in the municipalities of La Peña, El Peñón, Puerto Salgar, and Sasaima to expand electricity service coverage in rural areas.	\$ 711,183,184
	Territorial Renewal Agency – Works for Taxes: Project identified with BPIN No. 20230214000026 for the “Installation of individual photovoltaic solutions for electricity generation in dispersed rural areas of the municipality of Medina, department of Cundinamarca.”	\$2,133,681,797
	Territorial Renewal Agency – Works for Taxes: Project identified with BPIN No. 20230214000027 for the “Installation of individual photovoltaic solutions for electricity generation in dispersed rural areas of the municipality of Paratebueno, department of Cundinamarca.”	\$ 3,065,440,010
	Government of Cundinamarca: Project in the municipalities of Cabrera, Fómeque, San Cayetano, and Ubalá to expand electricity service coverage in rural areas.	\$ 2,143,308,286
2024	Infrastructure Agency of Meta: Project in the municipality of El Calvario to expand electricity service coverage in rural areas.	\$ 466,309,401



Net Zero Emissions Ambition

TCFD Metrics and Targets; IFRS S2

Enel has committed to achieving net zero emissions, without relying on carbon removal technologies or nature-based solutions, in relation to power generation and the sale of electricity and natural gas to end customers, with innovation serving as the main accelerator.

The positioning and strategy adopted by the Enel Group enable the anticipation of a Net-Zero pathway by 2040, covering both direct and indirect emissions.

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Regulatory Context on Climate Change

The Company has focused its efforts on understanding the environmental regulatory context regarding climate change and energy transition in Colombia, Guatemala, Costa Rica, and Panama, with the objective of actively participating in the design of roadmaps in these countries and in the strategies implemented by their governments to meet greenhouse gas reduction targets.

The Regulatory Context is discussed in greater detail in the following chapter. Below is a summary of Enel Colombia's participation and advocacy in public strategies and policies.

In Colombia

E2050 Strategy

The long-term E2050 Strategy is a State policy instrument that guides national, sectoral, and territorial actions to build a climate-resilient future in Colombia. Enel Colombia took part in coordination spaces related to a diversified energy matrix, mobility, infrastructure, and sustainable cities, aligned with the Enel Group's position on circular cities and its global goal of decarbonization by 2040.

Nationally Determined Contribution (NDC)

The Government of Colombia set adaptation and mitigation targets to guide its actions during 2020–2030, strengthening its commitment compared with the 2015 Nationally Determined Contribution (NDC) and raising its level of ambition. Enel Colombia supported the development of the NDC by participating in multiple coordination forums, as well as through the results of the Energy Transition Roadmap study, prepared in collaboration with the Universidad de los Andes under the title: Zero greenhouse gas emissions roadmap for Colombia: Diagnosis, perspectives, and guidelines to define possible strategies against climate change.

In this regard, during 2022 Enel Colombia, together with the Regional Energy Studies Center (CREE), developed the **Colombia 2050 Energy Transition Roadmap (ETR)** study, with the aim of providing a medium-term (2030) and long-term (2050) vision to quantify both the costs and the economic benefits of accelerating the energy transition process, and to contribute recommendations for meeting the NDC. In 2023, this study was widely disseminated among the country's main stakeholders, including authorities and industry associations, consolidating Enel's position as a leading company in energy transition matters. Along the same lines, in 2023 an in-house study on Bogota's energy transition was carried out using the TIMES model. This has become a valuable tool for institutional and regulatory engagement with district authorities to discuss feasible evolution scenarios and to identify electrification opportunities in the Bogota Region.

In January 2024, the Mining and Energy Planning Unit (UPME) formally invited Enel Colombia to participate in the preparation of the National Energy Plan (PEN) 2024–2054. The Company presented eight strategic proposals for UPME's consideration, including:

- Deployment of renewable generation platforms in SIN operational areas.
- Grid for the Energy Transition (Red del Futuro).
- Energy Efficiency.
- Intraday markets and incentives for renewable energy.
- Energy Storage Systems in SDL and STR.
- Intercity charging infrastructure (electric mobility).
- Prior Consultation Regulation (to streamline the permitting of renewable and linear projects).
- Resilience and Digitalization Visions for 2050.



In September 2024, in collaboration with the World Energy Council, Enel Colombia hosted the **Energy Storage Forum – Challenges and Perspectives for Colombia** at its Bogota facilities. The event brought together regulatory experts, consultants, business developers, power sector companies, and investors interested in advancing energy storage projects in Colombia.

The forum aimed to gather perspectives from consultants, investors, and policymakers to define the direction and call to action needed to promote the adoption of storage technologies in the country.

Central America Context

Guatemala

Through **Decree No. 07 of 2013**, the **Framework Law for Regulating Vulnerability Reduction, Mandatory Adaptation to the Effects of Climate Change, and Mitigation of Greenhouse Gas Emissions** was enacted.

This law defines various instruments, national capacities, and strategies for climate resilience, including:

- Establishment of the National Climate Change Council.
- National Climate Change Information System (SNICC).
- National Climate Change Adaptation and Mitigation Action Plan.
- National Climate Change Fund.

Most of these strategies remain unregulated and are still in their early stages. However, the country has made progress in areas such as electric mobility and tax exemptions for green hydrogen production.

On the other hand, the energy sector in Guatemala accounts for 28% of greenhouse gas (GHG) emissions, making it a priority for defining reduction measures. According to the Ministry of Environment and Natural Resources, 69.72% of the National Interconnected System's electricity generation is renewable, with a goal of reaching 80% by 2030.

As part of dissemination efforts in 2023, the Enel Group and consulting firm Deloitte prepared the study Roadmap to Enhance the Role of Stakeholders in the Context of Guatemala's Energy

Transition. A consultancy was developed under this initiative to analyze and propose regulatory adjustments for the provision of ancillary services and stand-alone solutions in Guatemala. Preliminary results were shared with authorities, and by the end of 2023, technical analyses and regulatory proposals were completed and made available for presentation to Guatemalan authorities.

Costa Rica

Within the **National Development Plan 2023–2026**, there is a national decarbonization goal, measured by the year-on-year variation rate of CO₂ emissions from fossil fuel use. Progress has been made in decarbonization strategies, electric mobility, distributed generation, green hydrogen, and plans to reform the electricity sector.

The country's electricity matrix has been renewable for several years; therefore, the discussion now focuses more on decarbonization and adaptation.

In 2023, in Costa Rica, the results of the study prepared by the Enel Group and consulting firm Deloitte, entitled Roadmap to Enhance the Role of Stakeholders in the Context of Costa Rica's Energy Transition, were presented in various industry and government forums.

In 2024, the Ministry of Environment, together with other Ministries, issued the **Costa Rica Sustainable Finance Taxonomy**, intended to contribute to the global sustainability agenda, including the mobilization of resources for climate change management. Enel participated in the Public Consultation process for this document.

Panamá

In 2023, Enel contributed to the update of the NDC by participating in various coordination forums, drawing on the work developed in the 2022 study prepared by the Enel Group and consulting firm Deloitte, entitled Roadmap to Enhance the Role of Stakeholders in the Context of Panama's Energy Transition, which was shared with various stakeholders. As a result of these outreach efforts, Enel received invitations to participate in workshops related to the consultancy Cost-Benefit Analysis of Energy Transition Scenarios for the Energy

and Electric Mobility Sector in Panama (IDB/SNE), in the collection of inputs for Panama's Digitalization Roadmap, and in workshops for the dissemination of the draft Energy Transition Bill.

In 2024, the **updated NDC** was launched, alongside the issuance of the **Panama Sustainable Activities Taxonomy**, which set out eligible criteria for activities that contribute to climate change adaptation and mitigation goals. Enel contributed to the Public Consultation during the development of these documents.



Comprehensive Climate Change Management Plan – Enel Colombia

Enel Colombia has a Comprehensive Climate Change Management Plan (PIGCCe), designed to identify, assess, prioritize, define, and update targets, measures, and adaptation and especially mitigation actions to reduce vulnerability to climate change and achieve Net Zero.

In 2024, the PIGGCCe was adjusted to align with the voluntary guidelines for drafting such plans, issued by the Ministry of Mines and Energy in 2023. In this regard, the **Net-Zero Ambition Decarbonization Plan** contained in the PIGGCCe includes:

- Bringing forward the Net-Zero trajectory by 10 years, from 2050 to 2040, covering both direct and indirect emissions.
- Achieving net zero emissions in relation to power generation and the sale of electricity and natural gas by 2040.
- Selling electricity that is 100% generated from renewable sources by 2040.
- Accelerating the decarbonization of generation activities by gradually replacing the thermal portfolio with new renewable capacity, in coordination with and subject to prior approval from government authorities.

On this last point, it is worth highlighting compliance with the target set in the PIGGCCe regarding the sale of the Cartagena Thermal Power Plant in 2023, to focus efforts on the development of non-conventional renewable projects.

Climate Partnerships

Through various public and private partnerships with key stakeholders, Enel Colombia acts as an enabler of emissions reduction for its customers, while also participating in initiatives that support carbon neutrality and decarbonization, contributing to social impact and value creation.

In 2024, the Company actively contributed to the Carbon Neutral Electricity Sector Alliance led by the Ministry of Mines and Energy, to which it has belonged since 2021, and also participated in the Colombia Carbon Neutral Program of the Ministry of Environment and Sustainable Development during 2021 and 2022.



Mitigation

The objective is to identify measures aimed at low-carbon development, as well as the quantification of greenhouse gases. The results of this quantification give rise to action plans (general recommendations) grouped into activities focused on energy efficiency, renewable generation, and demand management.

In addition, the Company monitors its portfolio of projects related to mitigation and adaptation carried out across each of its business lines:

Enel Green Power

Country	Project	Description
Colombia	Renewable Energy Certification	The I-RECs certificates, issued by The International REC Standard, are a cutting-edge product offered by the Company to its clients, guaranteeing that the energy consumed during a given period was generated from renewable energy sources. As part of its portfolio of innovative solutions, Enel Colombia provides I-REC certificates to its clients, which certify that the energy consumed during a specific period was generated from conventional renewable sources, thereby adding a significant differentiating value to its products. In 2024, Enel Colombia issued I-REC certificates to 101 clients, representing approximately 1,371 GWh of consumption.
Colombia	Carbon Credit Certificates	During 2024, the Company also issued 1,125,980 carbon credits associated with renewable projects from the 2022–2024 period.
Colombia	Environmental Education Communities Around Power Plants	In 2024, a variety of activities were carried out to strengthen relationships with communities and to promote the preservation of the environment, natural resources, and biodiversity. These initiatives included, among others, home gardens, the development of wildlife guides, tree planting projects, and the release of fish fingerlings in the El Quimbo and Betania reservoirs, as well as training programs on topics of community interest. Over the reporting period, the Environmental Education Program reached 20,421 participants and directly benefited 7,230 people across 18 municipalities in Huila and Cundinamarca.
Colombia	Environmental Education in Educational Institutions Around Power Plants	In 2024, collaboration was extended to 22 departmental or main educational institutions and 49 rural campuses in 18 municipalities of Huila and Cundinamarca. As part of the achievements within schools in areas of influence, 241 sessions were conducted with teachers and students to structure, align, and develop Environmental School Projects (PRAE). A total of 1,670 members of the educational community were engaged through these activities.
Colombia	Guayepo I & II Photovoltaic Park	A 487 MW solar project with an installed capacity of 491 MWdc (408.03 MWac) spread across 1,110 hectares. It is equipped with bifacial polycrystalline technology, which enables the panels to absorb both direct and indirect radiation. The project will generate approximately 1,030 GWh per year, enough energy to meet the needs of about 770,000 people. It entered commercial operation in 2024.
Colombia	La Loma Photovoltaic Park	With an installed capacity of 187 MW, La Loma is able to generate 420 GWh of renewable energy per year, supplying nearly 600,000 Colombians annually, while avoiding 198,000 tons of CO₂ emissions each year. The project entered commercial operation in 2024.
Colombia	El Paso Photovoltaic Park	With an installed capacity of 187 MW, La Loma is able to generate 420 GWh of renewable energy per year, supplying nearly 600,000 Colombians annually, while avoiding 198,000 tons of CO₂ emissions each year. The project entered commercial operation in 2024.

Country	Project	Description
Colombia	Fundación Photovoltaic Park	The Fundación Solar Park will supply Colombia with approximately 267 GWh per year of energy during the period 2023–2037, enough to meet the needs of about 380,000 people, while avoiding the annual emission of 168,400 tons of CO ₂ . It entered commercial operation in 2024.
Colombia	Gradual Phase-Out of Coal-Fired Capacity During 2022–2024	The Company worked on the gradual elimination of coal-fired capacity during 2022–2024 (reducing the share of coal capacity in consolidated capacity from 7% in 2021 to approximately 4% in 2024). Investments will be made to accelerate the development of renewable energy through the installation of 17 GW of new capacity during 2022–2024, thereby reaching 67 GW of renewable capacity by 2024.
Colombia	Strengthening Sustainable Production Systems	In the municipalities of Granada and El Colegio, activities were carried out in 22 rural districts that included the construction of 164 home gardens, 7 school gardens in 4 educational institutions, and 7 community gardens. In addition, 260 training sessions were provided on the establishment and management of gardens, strengthening food security and sovereignty for 225 families. Likewise, the Edible Forests Project includes a total of 305 families with home gardens, and in 2024 distributed approximately 48,800 vegetable seedlings.
Colombia	Exit from Coal-Fired Generation	The Company plans to invest EUR 65 billion to accelerate the development of renewable energies through the installation of 75 GW of renewable capacity, in order to reach 120 GW during 2021–2030.
Panamá	Madre La Vieja	Renewable energy: 30.88 MW Began commercial operation in 2024.
Panamá	Banco solar	Renewable energy: 30.01 MW Began commercial operation in 2024.
Guatemala	Environmental Strategic Plan – Hydropower Plant El Canadá – Municipality of Zunil	This public–private initiative focuses on the management, recovery, and reuse of solid and liquid waste discharged into the Samalá River, the construction of a sanitary landfill, and the expansion of forest cover in the water catchment areas of the municipality of Zunil. The project will run for 10 years.
Guatemala	Reforestation Projects, Palo Viejo Hydropower Plant (Cotzal–Quiché)	The project seeks to combat global warming by removing carbon dioxide from the atmosphere and fixing it in trees, through reforestation campaigns in degraded lands to create green areas in San Juan Cotzal. This activity contributes to protecting the watershed.
Guatemala	Reforestation Hydropower Plants El Canadá and Montecristo	The project aims to recover forest cover in municipal water recharge areas through plantations in degraded areas, either due to environmental factors or human action; improve the conditions of water recharge zones in micro-watersheds through the establishment of native plants; and reduce the impact on forest resources from anthropogenic threats by creating forest plots with multipurpose species, thus restoring the native forest and enriching local ecosystems.
Guatemala	Reforestation Projects, Matanzas and San Isidro Hydropower Plants	A forestry culture was promoted through awareness-raising activities, production of nursery seedlings, workshops on good agricultural practices, and the reforestation of 6 hectares. These actions highlighted the importance of proper forest use, supporting the conservation and recovery of both urban and rural landscapes in partnership with key local stakeholders. In addition, civil society, local authorities, and students were informed and sensitized about the importance of respecting and responsibly using natural resources, especially forests.
Guatemala	Hydropower Plants	Specifically, Guatemala has five hydropower plants with a total installed capacity of 164 MW: El Canadá with 47.4 MW, Matanzas and San Isidro with 15.6 MW, Montecristo with 13.4 MW, and Palo Viejo with 87.2 MW. The Company also has a presence with a marketing company and a transportation company.

Enel Grids – Colombia

Project	Description
Cundinamarca at 100%	The scenario for achieving the universalization of electricity service in Enel Colombia's area of influence suggests the need to mobilize resources of more than COP 124 billion in the coming years and for the Company to adopt new technologies aligned with the latest sector regulations. With regard to the number of Households Without Service that were connected in 2024, infrastructure was built that enabled the electrification of 1,005 families in different municipalities of Cundinamarca and Meta, benefiting 6,928 households since the program began in 2016.
Paratebuena Energy Community	In December 2024, the first on-grid energy community in Cundinamarca was inaugurated, located in the Buenavista Alto Redondo district of Paratebuena. It represents a symbol of transformation, sustainability, and development for 21 families and an educational institution in the area. It is the first energy community powered by a centralized generation system consisting of 72 solar panels producing 75 kWh/day, connected to the National Interconnected System (SIN). This initiative benefits nearly 80 residents and will allow them to achieve savings of up to 50% on their electricity bills. In addition, through technical training and ongoing support, beneficiaries will acquire the skills needed to independently manage their own energy solution.
Removal or Decommissioning of Equipment in Use Potentially Contaminated with Polychlorinated Biphenyls (PCBs)	Progress of 83% was achieved in the process of identifying PCBs in equipment in use, decommissioned, and discarded. A total of 57 in-service PCB-contaminated units identified in 2022 and 2023 were removed. In addition, 2,393 transformers and equipment containing oil with PCB concentrations above 50 ppm were withdrawn due to obsolescence. A total of 27,348 tons of casings generated in 2023 and 2024 were decontaminated using ultrasound techniques, and 10,996 tons of oil were decontaminated by dechlorination. Thanks to this, disposal costs for these wastes were reduced by up to 57% compared to the costs that would have been incurred using conventional treatment (export) in the country.
Non-Technical Loss Reduction Management Program	In 2024, Enel was able to sustain energy losses in its distribution system through an energy recovery plan, implemented with targeted initiatives based on infrastructure optimization, including: 1. Use of data from 13,358 remote-metering devices installed at large energy customers, enabling effective inspections based on electrical signals, phasor angles, and tampering alarms. 2. Use of low-voltage balances through data from 16,223 macro-meters, guiding sweeps and focusing on losses or under-recordings of energy at specific customers. 3. Concentrated operations in 52 circuits with high loss and aggressiveness.
Measurement Assurance	In 2024, 4,031 technical meters and 2,342 MOL devices (remote consumption verification equipment) connected to the Remote Metering and Monitoring Center were installed, along with the upgrading of 2,595 technical meters. Depending on the particular needs of each case, these actions contributed to the recovery of 9.8 GWh of unregistered consumption (CNR) and 25 GWh of Follow-Up (FU).
Solid Waste Transformation	This project seeks to maximize the use of solid waste generated during the construction phase of electrical substations, transforming it, together with communities in the area of influence, into elements that provide benefits by extending their useful life. In 2024, the project was implemented in the area of influence of the Tren de Occidente Substation during its construction phase, achieving the transformation and reuse of more than 4 tons of solid waste, including wood from equipment packaging, scrap metal, plastic, and concrete, among others.
Modernization of Substation Lighting	A technology shift (fluorescent tubes, sodium, and bulbs) to LED lighting was carried out in 4 substations, ensuring proper lighting according to the lumen requirements of the spaces, while generating energy savings from the technological change.
SF6 Leak Management	Identification of critical power equipment continued in order to schedule maintenance or modernization actions, minimizing the number of leaks. Additionally, corrective leak-repair activities were carried out using epoxy putties and heat-shrink tapes to reduce SF6 emissions. In 2024, CO₂ emissions were reduced by 16% compared to 2023.

Project	Description
Bosque Renace	In 2024, the process to obtain the Civil Society Natural Reserve category, granted by National Natural Parks (PNN) and part of the National System of Protected Areas (SINAP) for the private sector, was successfully completed. The corresponding administrative act is expected to be issued in 2025.

Enel X-Colombia

Project	Description
Electric Mobility	A total of 1,438 charging devices were sold across the B2B, B2B2C, and B2C segments, along with 371 installations of chargers in homes and businesses nationwide. 1.66 GWh of energy was supplied at Enel's own charging stations and those of La Rolita. Public charging installations were carried out at the Fontanar Shopping Center, and an upgrade was made to a station at the Unicentro Shopping Center, in partnership with major brands such as GM and BMW Autogermana, in order to expand charging points in Bogota. In total, 6 public charging points were installed with La Rolita.
Virtual Invoice	By the end of 2024, the Virtual Invoice service had 1,087,066 registered customers, representing a 17.3% increase compared to the close of 2023 (926,481), with 160,585 new customers added. As a result, approximately 27.5% of the total customer base is now enrolled in the service. This growth enabled 20.8% of invoices issued during the year to be delivered exclusively in digital format, avoiding the use of ink and paper for 11.4 million invoices.
Modernization of Public Lighting – Bogota and Municipalities	As part of the project to modernize public lighting to LED technology, being implemented by Enel for several years in coordination with the Special Administrative Unit of Public Services (UAESP), by the close of 2024 there were 256,833 LED luminaires installed, out of a total of 362,783. In 2024, the installation of more than 8,500 luminaires on various main and secondary roads, bikeways, and parks throughout Bogota was continued and completed. In Cundinamarca, contract amendments were signed with the municipalities of La Palma, Caparrapi, San Bernardo, and Zipacón, enabling the upgrade to metal halide (CHM) technology of more than 1,860 luminaires in these four municipalities. These projects reflect the Company's commitment to building a lasting and sustainable relationship with municipalities, positively transforming the quality of life of their inhabitants and contributing to community development.
Cosenit	The Cosenit project was reapproved for the construction and commissioning of 10 photovoltaic self-generation systems for 8 major Colombian companies, with a total installed capacity of 31.7 MWp and an estimated annual energy production of 40,658 MWh, enough energy to supply more than 33,000 households consuming 100 kWh per month. In 2024, the Central Cervecera (3.5 MWp), Corona Sopó (6 MWp), and Postobón Bogota (2 MWp) photovoltaic plants went into operation.
Public charging network in Bogota	Thanks to the agreement signed for the development of Bogota's public charging network, six new public charging points were implemented in strategic locations in the city, with a total of 15 chargers to meet the growing demand for electric vehicles.
Community Gardens and Vertical Gardens	In 2024, conservation of the vertical gardens and community gardens continued at the El Prado electro-terminal in the Usme district, where 4 harvests were delivered with 1,400 vegetable units (tubers, greens, and aromatic plants) to 11 families from the community near the project. In addition, air quality improved through the capture of 72 kg of CO ₂ and a reduction in environmental noise, while raising community awareness about carrying out sustainable projects.

Fundación Enel Colombia

Project	Description
Sustainable Production Systems	This initiative was implemented in the areas of influence of the El Guavio Power Plant and includes the following projects: composters, biodigesters, water harvesting systems, and household gardens.

Governance

This section addresses how climate governance and the decision-making process have been established within the Company, analyzing the stakeholders and their current roles. Noteworthy is the development of the ABC Climate Change guidance document. An internal committee was also formed, with the participation of different areas of the Company, to facilitate the implementation of this plan. Finally, the section examines the role of climate finance in the Company's business activities in relation to low-carbon development.

Adaptation

This component focuses on identifying measures aimed at adapting activities to ensure the delivery of quality services, as well as analyzing the management of the environment and its biodiversity.

The following projects have been identified under the adaptation component:

Enel Green Power

País	Project	Description
Colombia	Ecological Restoration Plan for the Tropical Dry Forest at El Quimbo Hydropower Plant	For the El Quimbo Hydropower Plant, during 2024 and in compliance with various legal obligations, forest compensation activities were carried out through tree planting. Approximately 180,697 trees were established, covering 50 different species belonging to the Tropical Dry Forest (BsT) ecosystem, in areas located in the municipalities of El Agrado, Gigante, and Altamira.
Colombia	El Quimbo Hydro Technology	The water oxygenation system for discharge flows continues to operate permanently, ensuring dissolved oxygen conditions in the waters of the Magdalena River downstream of the dam.
Colombia	Termozipa Thermal Technology	In 2024, preventive maintenance was performed on the electrostatic precipitators of units 4 and 5 to improve retention capacity and system efficiency in particle capture. Additionally, maintenance was carried out on the superheaters of unit 2 to improve steam generation.
Colombia	Environmental Education – El Guavio	In 2024, the Environmental Education Program continued developing Eco-projects for household gardens with the participation of 46 families from 21 rural districts (veredas) in the municipalities of Gachalá, Gama, and Ubalá A and B. Training and guidance were provided on land preparation, planting, biological pest control, and the production of organic fertilizer, among other topics. Support was also given with supplies: 474 packages of vegetable seeds and 25 packages of aromatic plants such as spearmint, rue, anise, acetaminophen herb, lemongrass, and basil, as well as other materials like dolomitic lime, plastic mesh, black plastic, and shade netting. In 2024, participation was achieved in a farmers' market with communities from the municipality of Gama.
Panama	Vivarium Lab	Each year, native fruit and timber trees such as guayacán, oak, guaba cansa boca, and guaba machete are planted with the objective of contributing to climate change mitigation. This year, an average of 3,000 trees were planted in David, Caldera, Coclé, and Bocas del Toro in partnership with the National Network of Nurseries.
Guatemala	El Canadá Hydropower Plant – Eco Remanufacturing	The project supports the operation of the plant, which generates hydropower using water from the country's second most polluted river. Plastic material is removed from the water before it is turbinated. At the collection center, the material is sorted for the production of plastic sheets. These sheets are used, together with (1) the school governments in the plant's area of influence and (2) Enel's Volunteer Program, for the maintenance of school desks and containers for waste sorting.
Guatemala	Matanzas Hydropower Plant – San Jerónimo Forest and Fruit Tree Nursery	As part of the Comprehensive Agroforestry Project, in partnership with the Ministry of Agriculture, Livestock, and Food (MAGA), more than 150,000 vegetable seedlings were produced this year to benefit over 1,000 families by improving food security and nutrition. More than 5,000 forest species plants were also produced, which were used for the recovery of water recharge areas and degraded lands through various inter-institutional reforestation days. In addition, organic fertilizer (green manure) production was carried out in Sector 3 of the partner AURSA (Association of Users of the Salamá River), where more than 35 quintals (16 kg each) of vermicompost organic fertilizer and 800 liters of leachate were produced.
Costa Rica	Annual Reforestation Campaign	Each year, a reforestation campaign is carried out with the participation of internal and external volunteers. In 2024, approximately 400 native trees of the region were planted.

País	Project	Description
Costa Rica	Water ABC	The project continues to be implemented, enabling the monitoring of compliance with the ecological flow of generation plants, as required by the water concession for power generation.
Costa Rica	River Waste Extraction for Responsible Disposal	A waste removal day was carried out downstream of the Chucás Hydropower Plant dam, focusing mainly on plastics. Together with a group of both internal and external volunteers, waste was collected and disposed of responsibly, preventing it from reaching the coasts.

Enel Grids-Colombia

Project	Description
Installation of Transformers with Vegetable Oil	The acquisition and installation of transformers using vegetable oil as an insulating medium continued. This technology provides a reliable power supply while reducing the risk of environmental contamination from potential spills. In 2024, a power transformer was acquired and installed at the Victoria Substation, achieving a reduction in CO₂ emissions over the equipment's life cycle, as well as a decrease in hazardous waste generation at the end of its useful life.
Low-Voltage Macro-Metering – Dynamo	In order to expand low-voltage infrastructure and control losses from customers in areas with high potential for non-technical losses, 2,543 macro-meters were installed in 2024 to measure losses and focus inspections.
Advanced Meters	By the end of 2024, 77,253 customers had advanced metering infrastructure, of which 74,788 were suitable for remote management and met the technical requirements established by Ministry of Mines and Energy Resolution 40072 of 2018. In addition, the Company has been implementing AMI as a balance metering scheme, leveraging the advantages of this technology in network operation and maintenance processes. By the close of 2024, 7,134 balance meters had been installed. On average, 76,000 AMI users benefited from monthly remote readings, and 32,262 online reconnections were performed during the year.
Connection of Non-Conventional Renewable Energy Generation Projects (NCRES)	Enel Colombia reached a historic milestone by surpassing 1,000 self-generation customers, with 376 in Bogota and 657 in Cundinamarca, consolidating its leadership in driving sustainable solutions that promote the use of renewable energy. Since 2018, Enel Colombia's 1,033 self-generation customers have helped avoid the emission of 1,429 tons of CO₂, equivalent to removing more than 300 vehicles from circulation for one year.



Regulatory Context

Colombia

- **Energy Transition Act**

In 2021, Act 2099 of 2021 on energy transition was enacted, establishing provisions for the energy transition, the stimulation of the energy market, the country's economic reactivation, and other related measures. The purpose of this law is to promote the development and use of non-conventional energy sources, storage systems for such sources, and the efficient use of energy, primarily renewable sources.

- **Act 2169 of 2021**

Act 2169 promotes the country's low-carbon development by setting minimum goals and measures regarding carbon neutrality and climate resilience, along with other provisions.

- **Decree 895 of 2022**

This decree regulates the tax benefits granted by the National Government for green and blue hydrogen projects.

- **Decree 1537 of 2022**

This decree amends and supplements Decree 1073 of 2015 and regulates paragraph 2 of Article 17 of Act 56 of 1981, as well as Article 30 of Act 2169. It declares projects for the generation, transmission, and distribution of electric power, as well as projects and/or works for the production and storage of green hydrogen, to be of public utility and social interest.

- **Resolution No. 40284 of 2022**

The Ministry of Mines and Energy defines the competitive process for granting Temporary Occupation Permits over maritime areas for the development of offshore wind power generation projects, calls for the first bidding round, and issues other related provisions.

- **Resolution 0339 of 2022**

The Mining and Energy Planning Unit (UPME) identified the need to adopt a territorial approach in mining and energy planning activities. Accordingly, it developed a general methodology applicable to planning instruments to incorporate this territorial approach, understood as a systematic analysis of the characteristics of the territories and the implications of sectoral decisions and policies resulting from UPME's planning activities.

- **Resolution 0552 of 2022**

This resolution implements the operation of the Study Commission for the Promotion and Development of Carbon Markets in Colombia, aimed at fostering the development of these markets as a new economic sector and an effective tool for reducing greenhouse gas emissions.

- **Resolution 0849 of 2022**

The Ministry of Environment and Sustainable Development establishes the Guidelines for the formulation and implementation of Territorial Comprehensive Climate Change Management Plans (PIGCCT), providing directives and guidelines to enable the formulation, implementation, review, and adjustment of the respective PIGCCTs.



- **Resolution 0142 of 2022**

Establishes the internal working groups of the Directorate of Climate Change and Risk Management of the Ministry of Environment and Sustainable Development, assigns their functions, and issues other provisions.

- **Decree 1476 of 2022**

Regulates Articles 21 and 23 of Act 2099 of 2021 and adds Title VII to Part 2 of Book 2 of Decree 1073 of 2015, with the purpose of adopting provisions aimed at promoting innovation, research, production, storage, distribution, and use of hydrogen for the provision of public electricity service, energy storage, and the decarbonization of sectors such as transportation, industry, and hydrocarbons.

- **Resolution 418 of 2024**

The Ministry of Environment and Sustainable Development partially regulates Article 175 of Act 1753 of 2015, as amended by Article 230 of Act 2294 of 2023, regarding the administration of the National Registry for the Reduction of Greenhouse Gas Emissions and Removals, and issues other provisions.



Guatemala

- **Governmental Agreement 329 of 2009**

Approves the National Climate Change Policy, formulated by the Ministry of Environment and Natural Resources, which will apply throughout the national territory.

- **National Energy Plan 2017–2032**

The main objective of the plan is to support national efforts to reduce greenhouse gas (GHG) emissions by promoting the use of technologies for efficiency and energy savings, as well as prioritizing the sustainable use of renewable energy sources to diversify the electricity generation matrix.

- **Decree No. 7-2013**

Framework Law to regulate the reduction of vulnerability, mandatory adaptation to the effects of climate change, and GHG mitigation.

- **Decree No. 52-2003**

Law on Incentives for the Development of Renewable Energy Projects.

- **Governmental Agreement No. 211-2005**

Regulation of the Law on Incentives for the Development of Renewable Energy Projects.

- **Ministerial Agreement No. 284 of 2020**

Regulation for the registration of projects for the removal or reduction of GHG emissions.

Costa Rica

- **Executive Decree No. 41091 of 2018**

National Climate Change Adaptation Policy 2018–2030.

- **Executive Decree No. 43491 of 2022**

Officialization and declaration of public interest of the 2022–2026 Action Plan of the National Climate Change Adaptation Policy 2018–2030.

- **Executive Decree No. 42884 of 2021**

Creates the national program for climate leadership under the Directorate of Climate Change.

- **National Decarbonization Plan 2018–2050 Executive Decree No. 43366 of 2021**

Officializes the Policy for the utilization of surplus resources in the National Electric System for the development of a green hydrogen economy.

- **Executive Decree No. 39099 of 2015**

Officializes formats, guidelines, and requirements for submitting procedures within the domestic carbon market and its digital access.

- **Executive Decree No. 37926 of 2013**

Regulation for the management and operation of the domestic carbon market.

Panama

- **Executive Decree No. 35 of 2007**

Approves the National Climate Change Policy (PNCC).

- **Executive Decree No. 34 of 2019**

Defines the National Climate Change Strategy 2050.

- **Resolution DM-0138-2022**

Adopts the Procedures Manual of the Sustainable System of National Greenhouse Gas Inventories (SSINGEI) for the preparation and updating of the National Greenhouse Gas Inventories (INGEI).

- **Act 45 of August 4, 2004**

Establishes an incentive regime for the promotion of hydropower generation systems and other new, renewable, and clean sources.

- **Act 37 of 2013**

Establishes the incentive regime for the promotion of the construction, operation, and maintenance of solar plants and/or facilities.

- **Act 37 of June 10, 2003**

Establishes tax incentives for solar plants and/or facilities.

- **Executive Decree No. 142 of 2021**

Mandates the progressive and gradual establishment of the National Carbon Market of Panama (MNCP).

- **Executive Decree No. 100 of 2020**

Regulates Chapter II of Title V of the Consolidated Text of Act 41 of July 1, 1998, General Environmental Act of the Republic of Panama, on Global Climate Change Mitigation. It creates the National Program Reduce Your Footprint for the management and monitoring of low-carbon economic and social development in Panama, and issues other provisions.

- **Cabinet Resolution No. 93 of 2020**

Approves the strategic guidelines of the Energy Transition Agenda.

- **Executive Decree No. 3 of 2023**

Issues the National Climate Change Policy 2050.

- **Executive Decree No. 135 of 2024**

Regulates Chapter I of Title V of the Consolidated Text of Act No. 41 of July 1, 1998, on Adaptation to Global Climate Change, and issues other provisions.



Clean Electrification

Power Generation

Enel's vision is based on producing energy to drive progress with sustainable energy from environmental, social, and economic perspectives. In this way, the Company focuses on optimizing its processes and adopting the most effective practices, positioning itself as a regional benchmark in power generation from predominantly renewable sources. In 2024, the availability of generation plants was ensured by meeting the requirements of the National Interconnected System, thus guaranteeing the reliable operation of assets and consolidating Enel's role as an essential player in the country's energy transition. In Colombia, the Company operates 12 hydropower plants, 1 thermal plant, and 4 solar parks, located in the departments of Cundinamarca, Huila, Cesar, Magdalena, and Atlántico.

In Central America, it operates 9 hydropower plants and 11 solar parks in Panama, Guatemala, and Costa Rica.



Installed Capacity

GRI EU1, EU10

Colombia

In Colombia, the Company closed the year with a net installed capacity of 4,011 MW, broken down as follows:

Thermal plants

- **6%** of installed capacity
- **226 MW** coal-fired plant

Solar park

- **17%** of installed capacity
- 4 solar parks with **688 MWac**

Hydropower plants

- **77%** of installed capacity
- **12** generation plants
- **3.097 MW**

Projects under construction

- **2** solar parks – **629 MWdc**

With these results, Enel positioned itself in Colombia as the company with the largest installed solar capacity in the country.

Central America

In Central America, the Company closed 2024 with a net installed capacity of 705 MW.

Solar parks

- **23%** of installed capacity
- **162 MW**
- **11** solar parks in Panama

Hydropower plants

- **77%** of installed capacity
- **543 MW**
- **9** plants in Panama, Guatemala y Costa Rica



Energy Generated

GRI EU2, EU30

Colombia

The main indicators for 2024 are presented below. Enel's net power generation in Colombia totaled 14,030 GWh, representing a 12% decrease compared to 2023. This reduction was mainly due to low hydrology during the year, which led to a decline in hydro generation, partially offset by increased production from thermal and solar sources. Of particular note was the significant increase in generation from solar plants, as the commercial startup of projects such as Guayepo I & II, La Loma, and Fundación contributed more than 1 TWh of energy to the system.

Enel ranked as Colombia's second-largest power generator, contributing 17% of the nation's total energy.

The Company generates energy from hydropower, solar resources, and the combustion of fossil resources such as coal. In the last year, hydro sources accounted for 11,941 GWh of total generation, thermal sources for 962 GWh, and solar plants for 1,127 GWh.

Total energy generated:
14,030 GWh

Hydro
11,941 GWh

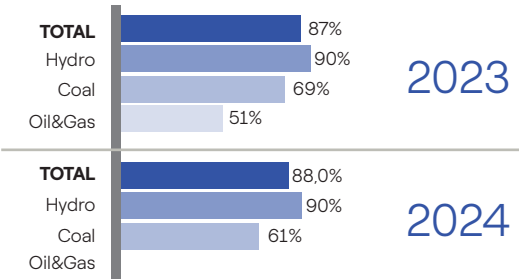
Coal
962 GWh

Solar
1,127 GWh

In 2024, the availability of Enel's generation fleet in Colombia was 88%, a slight increase compared to 2023, taking into account the addition of the solar park. This year, noteworthy activities included maintenance carried out at the Bogota River hydropower plants and the ongoing automation and remote-control project at the El Guavio, Betania, and El Quimbo plants. These initiatives aim to ensure the reliability of the generation fleet in future years. At the Termozipa plant, interventions on units 2 and 5 stood out, aimed at improving availability in order to meet the requirements of the grid operator, playing a fundamental role in the operational stability of the eastern area of the Bogota savanna.

The following chart presents the breakdown of availability by technology:

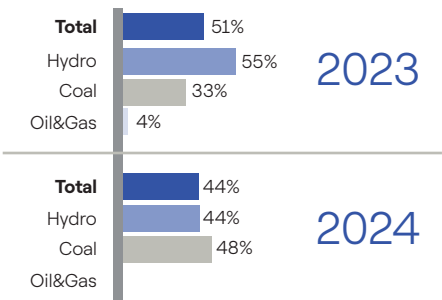
Disponibilidad por tecnología (2023-2024)



In total, 185,853 service hours of generation units were recorded in 2024 (2,911 hours fewer than in 2023) consistent with the lower generation caused by reduced hydrology, which was offset by increased generation from solar parks and the Termozipa plant.

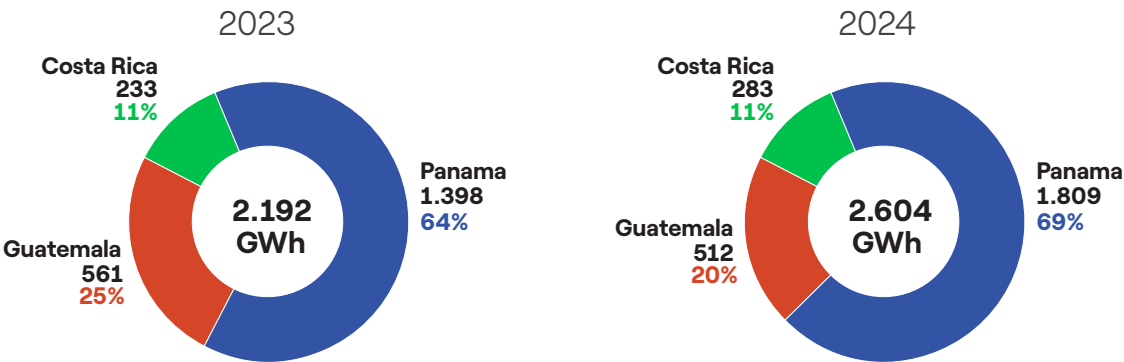
The utilization factor ended at 44%, compared to 51% in 2023, in compliance with the requirements of the National Interconnected System. The following chart presents the breakdown of this variable by technology, showing lower utilization of hydropower plants due to reduced hydrology, complemented by greater use of thermal plants.

Factor de utilización por tecnología (2023-2024)



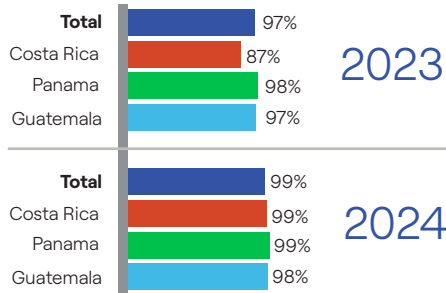
Central America

Net energy generation from the Company’s plants in Central America reached 2,604 GWh in 2024. Of this total, Panama accounted for 1,809 GWh: 1,594 GWh from hydropower and 215 GWh from solar power. Hydropower plants in Guatemala and Costa Rica contributed 512 GWh and 283 GWh, respectively. Compared to 2023, these figures represent a significant increase, primarily due to favorable hydrology conditions during the year, especially in Panama and Costa Rica.



The equivalent available energy (EAF) for the Central America generation fleet in 2024 was 99%, representing very high performance by minimizing energy losses at the plants, as shown in the following chart with the breakdown by technology:

EAF total (%)



System Reliability

Hydropower Technology

In 2024, the business units of Enel's hydropower generation plants in Colombia, Panama, Guatemala, and Costa Rica undertook a joint effort to optimize operations, ensure energy supply, and strengthen sustainability. Through the implementation of strategic projects and infrastructure modernization, reliability and operational efficiency were prioritized at each plant. In addition, advanced technological tools were adopted, and measures were implemented to ensure workplace safety and compliance with environmental standards. This comprehensive management approach helped secure energy supply, address operational challenges, and reinforce the commitment to sustainable development.

El Guavio Hydropower Plant

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In 2024, El Guavio faced major challenges that required coordinated efforts across all areas to ensure energy supply, reliability, and availability for the country. During the year, the plant contributed 4.7 TWh, representing approximately 6% of national energy demand, and managed water resources efficiently in the face of the El Niño phenomenon, maximizing their use during dry seasons and avoiding spills during periods of higher inflow.

Key investments were made in equipment modernization, including remote control systems, control panels, and the refurbishment of Pelton runners, as well as the recovery of the stator of Unit 1. In addition, 253 days of maintenance were carried out, involving 99,230 man-hours and 9 major interventions without serious or fatal accidents. At the same time, strategic projects such as the intake structure enhancement and turbine repowering were advanced to extend the plant's useful life. These achievements reflect a strong commitment to energy stability and long-term sustainability.



Magdalena River Plants

In 2024, the Betania and El Quimbo plants contributed 3.2 TWh, representing approximately 4% of national energy demand. Key actions were implemented to improve their operation and sustainability. At Betania, progress was made in the automation and remote control of units and common auxiliary services, as well as in the modernization of the powerhouse's generator set, enhancing the reliability of the plant's Black Start capability. In addition, Operation and Maintenance (O&M) information was digitalized using tools such as Power BI and PI Vision, and infrastructure was installed for a wireless network.

At El Quimbo, the automation and remote control of critical auxiliary services were completed, the oxygenation plant project advanced, and unit eligibility for AGC was restored. On the environmental side, 162 obligations defined in the Environmental Management Plan and the license granted by the National Authority of Environmental Licenses (ANLA) were closed, reaching a cumulative closure rate of 62% (2,299 of 3,727 obligations). These initiatives reinforce the sustainability and operational reliability of both plants.

Bogota River Plants

In 2024, the Bogota River Plants business unit contributed 4.1 TWh to the national electric system, representing 5% of the country's energy demand, thanks to the technical competence, commitment, and discipline of its team. Modernization projects and interventions were managed to maximize availability, including: the rehabilitation of the stator windings of Units 1 and 5 at the Darío Valencia Samper Plant, the

start of the modernization of the 230 kV substation at Paraíso, the rehabilitation of the coating of the Colegio II penstock, the development of an early-warning system for odor management at Paraíso, and the acquisition of two power transformers for Guaca and Paraíso.

An effective contingency plan was implemented to ensure operation and reliability of the units during road blockages that affected access routes, guaranteeing essential resources and maintaining operational continuity. In addition, a remarkable performance in workplace safety was achieved, with more than 170,000 man-hours worked without serious or fatal accidents.

Plants in Panama

In 2024, favorable hydrological conditions enabled the Panama Hydropower Plant to generate approximately 1.6 TWh, surpassing budgeted expectations by 12%. This achievement was possible thanks to rigorous execution of maintenance and operation activities, which minimized unavailability, and to coordination between the Operations team and the National Dispatch Center (CND), which prevented spills. Key activities included improvements to the dam's left abutment, tunnel inspections with robotic technology, modernization of the SCADA system, upgrades to 230 kV substation equipment and vibration sensors for Units 1 and 2. The powerhouse bridge crane was also modernized, and the main transformers of Units 1 and 3 were maintained. These actions ensured the plant's availability, secured its operational sustainability, and consolidated it as a source of national pride and a flagship asset for the Enel Group.

Plants in Guatemala

In 2024, Guatemala experienced lower inflows due to reduced hydrology, resulting in 0.5 TWh of generation, 12% below budgeted expectations. Significant investments and improvements were made at the Palo Viejo, El Canadá, Montecristo, and Matanzas plants to ensure reliability, efficiency, and sustainability of operations. At Palo Viejo, the runner of Unit 1 was replaced after cracks were detected, vibration monitoring and speed/voltage regulation systems were upgraded, and infrastructure works were carried out to prevent flooding and manage emergencies.

At El Canadá, sediment was removed from the reservoir, monitoring and protection systems were modernized, and the emergency generator was replaced. At Montecristo, an advanced vibration monitoring system was implemented. Finally, at Matanzas, the voltage and speed regulator was replaced with state-of-the-art technology. In addition, solar panels were installed at Palo Viejo as part of hybridization projects, reinforcing the commitment to sustainability.

Plants in Costa Rica

In 2024, Costa Rica's plants generated 0.3 TWh, 25% above budgeted expectations, thanks to greater water availability and a firm energy commitment strategy that considered the country's needs, data statistics, and contractual commitments. Furthermore, 1.23 million m³ of useful volume was recovered at the Chucás reservoir through bottom discharge maneuvers carried out in November 2024, ensuring compliance with firm energy blocks during the 2025 summer season.

All of this was complemented by cross-cutting projects in Colombia and Central America, such as the integrity study of water conveyance systems, improvements to the runners of the Don Pedro and Río Volcán plants, SCADA system upgrades, and the incorporation of governors and AVRs in accordance with new contractual requirements.



THERMAL TECHNOLOGY

In 2024, the Termozipa Thermal Plant achieved high generation, producing close to 1 TWh, 129% above the estimated budget. Notably, this marked the fourth-highest generation in the plant's 60 years of commercial operation.

Termozipa Plant

Scheduled maintenance was carried out on Unit 5. During this intervention, major maintenance of the boiler's electrostatic precipitator was performed, replacing the elements of Modules 1 and 2. This restored the reliability and availability of this critical equipment and improved the plant's environmental performance.

At Unit 2, major maintenance activities included the replacement of the primary and secondary superheaters in the boiler, as well as the replacement of the high-pressure heaters. These actions enabled the unit to recover its effective net capacity.

To ensure the availability and reliability of Units 3 and 4, scheduled maintenance was conducted with special emphasis on critical equipment such as the boiler, precipitator, turbine, and condenser, in addition to implementing the preventive maintenance plan on other equipment. Another milestone worth highlighting was that Unit 2 completed 60 years of commercial operation in the National Interconnected System (SIN) on December 10.



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Solar Technology

The energy transition is progressing through non-conventional renewable sources, with 2024 highlighting the focus on solar technology to consolidate the reliability of solar parks in Colombia and Panama. This effort was supported by actions such as managing critical components, efficiently handling spare parts inventory, and implementing operation and maintenance contracts, ensuring the stability and continuity of the plants.

Synergies were promoted with construction project teams, integrating lessons learned and opportunities for improvement to guarantee effective commissioning. The solar organizational structure in the region enabled the consolidation of both the operation of existing projects and the integration of new ones during 2024, thereby achieving the expected performance in terms of production and operational excellence across the region's plants.

Solar Parks in Colombia

With the start of commercial operation of four plants in 2024 (El Paso, La Loma, Fundación, and Guayepo I & II), the operation and maintenance process stabilized, representing management over an installed capacity of 882 MWdc. Data-driven tools were integrated across all plants, improving monitoring and loss reduction.

Interventions were carried out on inverter equipment, enhancing the performance and reliability of the parks, supported by experience gained from plants in other countries. These efforts also generated local employment and contributed to the development of the solar industry in the country.

Solar Parks in Panama

Adjustments and synchronizations were carried out on the inverters, as this system is the most critical. As part of the maintenance strategy, supplier scouting was conducted for components such as IGBTs (Insulated Gate Bipolar Transistors), which are critical to operations, resulting in faster response times and increased availability. With the start of commercial operation of four plants in 2024 (Esperanza, Jagüito, Madre Vieja,

and Baco), the operation and maintenance process stabilized, representing management over an installed capacity of 100 MWdc.

The value chain was strengthened through complementary work teams that consolidated supervision, logistics, and optimization activities, while also developing sustainability and innovation initiatives in a coordinated manner within the perimeter of the industrial generation parks and their area of influence.



Thermal Plant Efficiency

GRI EU11

Due to requirements of the National Interconnected System and unit testing, the Termozipa Thermal Plant operated for 23,654 hours in 2024, with an average efficiency of 25.8%.

Plant	Energy Source	2023	2024
Termozipa	Coal	25,7%	25,8%

Sustainability, Operation, and Maintenance of Plants

Driven by the leadership of Enel Colombia and its firm public commitment to the global sustainable development agenda embodied in the 17 Sustainable Development Goals (SDGs), sustainability is understood as an opportunity to develop a sustainable business model that generates long-term value. Thanks to the strong alignment between stakeholder priorities and needs and the Company's strategic priorities, the Circular Economy and Sustainable Plants programs have been implemented.

As part of the ongoing drive for innovation, new technologies continued to be applied to the business. Through the rollout of innovation, robotization, digitalization programs, and the strengthening of data management platforms, the Company ensures safety and efficiency in processes, failure prediction, and the optimal operation of plants across different technologies, sharing experience and lessons learned.

In pursuit of process standardization for operation and maintenance, ensuring reliability, improving generation plants, implementing sustainability practices, and strengthening innovation in internal energy generation processes, the following initiatives were developed:

- The “Sustainable Plant” program was developed to promote continuous improvement at the plants. In 2024, 252 initiatives were implemented across all plants in Colombia and Central America, enabling the rational use of resources such as water and supplies, the development and commissioning of 54 circular economy initiatives, and a series of shared value projects in communities within the area of influence.

- Promotion and participation took place in Enel's robotization program, RoBoost, which seeks to improve the efficiency of operation and maintenance activities through the use of robots. In 2024, 176 activities were carried out using drones and smart glasses, including remote inspections, visual visits, and others across hydro, thermal, and solar technologies.
- During the 2024 edition of the PowerG program, focused on recognizing innovative ideas and best practices, 339 initiatives were submitted, of which 218 are now part of the Innovation 100%program's idea bank. This year, 80 innovation projects were successfully implemented at sites in Colombia and Central America.
- The Company was a finalist in the ÁMBAR Awards organized by the Colombian Association of Electric Power Distributors, presenting from its generation business an innovative project aimed at improving environmental conditions at the Paraíso Plant's operating area and ensuring energy security through H₂S mitigation in the PAGUA Hydropower Chain.
- As part of synergies with Central America, the Generation Control Center in Colombia began providing the daily report on the status of inverters and the solar radiation forecast of Panama's solar plants to that country's National Dispatch Center.



- The ENFICC audit managed by XM was successfully addressed and completed for the El Paso and Fundación projects, which were declared in commercial operation in the first half of 2024, in compliance with CREG Resolution 101.024 of 2022.
- Re-certification of carbon credits was carried out for some of the hydropower and solar generation plants that contribute to reducing greenhouse gas emissions, achieving certification of approximately 1.1 million tons of CO₂ reductions.

These successful results are the outcome of supporting and prioritizing people, the environment, and respect for the surroundings and regulations, always with a focus on continuous improvement. The following section details the management carried out in occupational health, industrial safety, environmental management, and quality assurance.



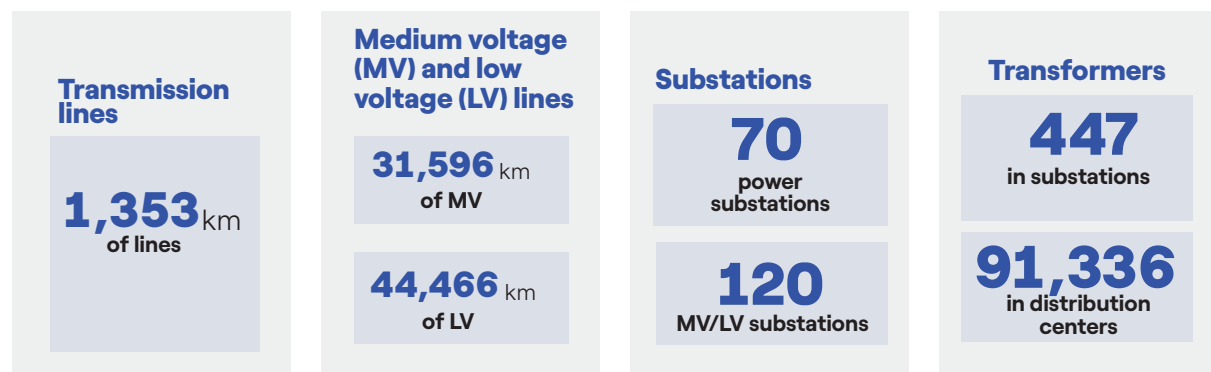
Power Distribution

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Enel Colombia continued with its interventions in electrical infrastructure to respond to the increase in demand and to ensure service coverage under criteria of quality, reliability, and safety.

To align this objective with the strategies of the Department of Cundinamarca in Colombia, various electricity distribution initiatives were developed to boost productivity and competitiveness in this area of influence.

Infrastructure Available for Power Distribution





Power Distribution Networks

GRI EU4, IF EU 000.C, IF EU 000.D, IF EU 000.E

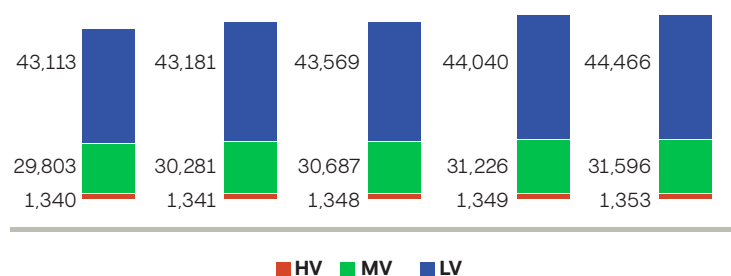
In 2024, Enel Colombia continued with the normalization, repowering, replacement, and expansion of medium- and low-voltage overhead and underground networks. These actions significantly reduced failures and had a positive impact on service quality conditions.

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Length of LV and MV distribution networks and HV transmission lines (km)



Distribution of length of LV and MV distribution networks and HV transmission lines (km)



Energy Demand

The energy demand managed by Enel Colombia, in its role as grid operator, is distributed into three main components:

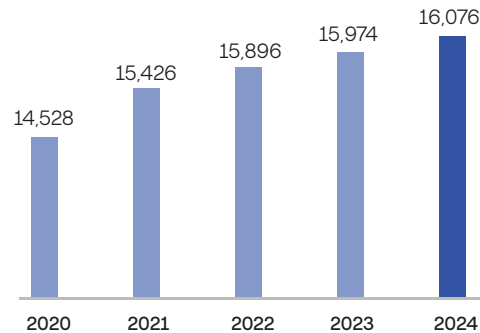
- Energy supplied to Enel Colombia’s customers in its role as retailer.
- Energy distributed to customers of other retailers.
- System energy losses, including both technical and non-technical losses.

The closing value for 2024 of energy demand as grid operator was 16,076 GWh, representing an increase of 102 GWh (0.64%) compared to 2023.

The following chart shows the evolution of energy demand managed by Enel Colombia in its role as grid operator, measured in gigawatt-hours (GWh), during the period 2020–2024. This analysis shows that growth over the past five years has been around 11%, with 2021 registering the highest annual growth (as a result of low demand during the pandemic), while the last two years posted an average annual growth of 0.5%.



Evolution of Energy Demand – Enel Colombia (Grid Operator) GWh



The segment with the highest growth in energy demand was Other Retailers, which registered an increase of 1.71%, while the market of customers supplied directly by Enel grew by 0.09%.

Breakdown of Energy Demand as Grid Operator (GWh)



Service Coverage

GRI EU26

Enel Colombia serves 100% of the municipalities in Cundinamarca and several municipalities in the departments of Meta, Tolima, and Boyacá within its area of influence. According to the Company's report submitted to the Mining and Energy Planning Unit (UPME) at the close of 2024 for the Indicative Coverage Expansion Plan (PIEC), the Electricity Coverage Index (ICEE) for Enel Colombia's area of influence recorded an overall indicator of 97.92%, which shows that:

- Municipal capitals in this area have an electricity service coverage indicator of 98.81%.
- Rural areas have a coverage indicator of 93.05%.
- Within Enel Colombia's area of influence, 6,291 Households Without Service (HWS) have been identified.

These figures are declared in the Indicative Coverage Expansion Plan (PIEC) to UPME, under a calculation methodology that combines different sources of information, such as the National Population and Housing Census, housing electrification projects submitted to UPME, and reports from the grid operator to calculate the ICEE.

Since 2016, the Company has been directing efforts to fulfill the Enel Group's corporate values, aiming to provide safe and reliable energy access to more people around the world, as well as to support municipal and departmental development plans.

To this end, the Company formulated the **Cundinamarca 100% Program**, and each year allocates the necessary resources for its execution. The program seeks to achieve universal access to electricity service in Enel Colombia's area of influence, based on four key pillars that will bring energy to 8,500 families by 2027, identified in the electrification needs database:

- **Identification of households without service:** Together with the National Government, Enel Colombia has been working to improve the available information on these households and identify the best electrification strategies for these communities, feeding the program's database.



- **Electrification strategies:** Through various projects, pilots, and lessons learned from dispersed rural customers connected in recent years, along with Enel's global rural electrification initiatives, Enel Colombia has been defining the best infrastructure alternatives to electrify these households without service in rural areas.
- **Sources of financing:** According to the National Government, as stated in different documents, and specifically in the Indicative Energy Coverage Expansion Plans (PIEC) of recent years, a significant economic effort is required to achieve universal service throughout Colombia. To this end, the National Government has provided support tools for rural electrification, which Enel Colombia has leveraged to fulfill its goal of achieving 100% service coverage in its area of influence.

- **Rural Coverage Expansion Plan:** Building on the three fundamental pillars described above, Enel Colombia set forth its rural coverage expansion plan, which has achieved the following results:
- The scenario to achieve universal access to electricity service in Enel Colombia's area of influence suggests the need to mobilize resources of more than COP 124 billion in the coming years, as well as the Company's adoption of new technologies aligned with updated sector regulations.
- With regard to Households Without Service, in 2024 infrastructure was built that enabled the electrification of 1,005 families in various municipalities of Cundinamarca and Meta. Since 2016, the program has significantly improved the quality of life of 6,928 families.

Quality of Supply

GRI EU27, EU28, EU 29

In 2024, Enel Colombia successfully addressed the main service quality challenges through the execution of its investment plan, including actions aimed at improving resilience, fulfilling the annual maintenance plan, carrying out the protection coordination plan, and other operational measures.

These actions enabled compliance with the service quality targets, achieving a 19% improvement in SAIDI and a 5% improvement in SAIFI.

Regarding climate phenomena, the first half of the year was marked by the El Niño phenomenon, which caused reduced rainfall and electrical storms in the Company's area of influence, contributing to a decrease in the failure rate compared to 2023.

On the other hand, the increase in rainfall associated with the winter wave during October and November led the Presidency of the Republic to declare a national disaster and public calamity through Presidential Decree No. 1372 of November 13, 2024. These winter season conditions posed operational and technical challenges, in which the Company remained focused on strengthening safety, improving the resilience and reliability of the networks, and mitigating the impact on service quality.



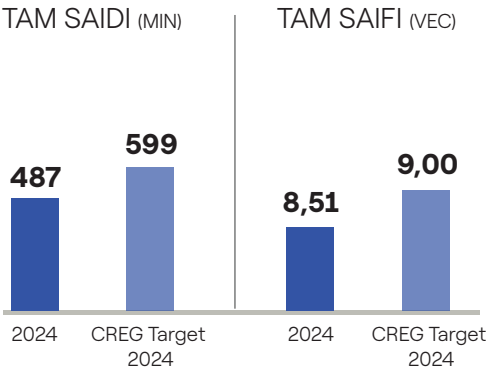
SAIDI–SAIFI Results 2024

IF-EU550a.2

The year 2024 corresponds to the sixth year of the tariff period in accordance with CREG Resolution 015 of 2018.

SAIDI–SAIFI Results 2024

Indicator Enel Colombia	Unit	CREG Target 2024	Value reached 2024	Variation from CREG 122 Target
TAM SAIDI	Minutes	599	487	-19%
TAM SAIFI	Times	9.00	8.51	-5%



CAIDI Results 2024

The Customer Average Interruption Duration Index (CAIDI), which measures the average duration of customer interruptions, showed a slight increase of +2% due to difficulties in restoring service during the winter wave experienced in the last months of the year.

Indicator Enel	Unit	Value reached	Value compared to 2023
CAIDI 2024	Minutes	57,1	+2%

Advanced Metering Infrastructure in Colombia

Within the legal framework of Advanced Metering Infrastructure (AMI), in November 2024 the Superintendence of Industry and Commerce (SIC) issued for public comment the draft resolution “By which Chapter Ten is added to Title VI of the Unified Circular and the metrological control applicable to residential electricity meters is regulated.” In this document, the authority proposed certain changes to what had already been established in binding CREG resolutions on metering. By the end of the year, SIC had not issued a final document on the matter.



From a regulatory standpoint, in April 2024 the draft Resolution 701038 “By which the methodology for the remuneration of the energy retail activity to regulated users in the National Interconnected System is established” was published for public consultation. In this draft, CREG proposed the separation of retail expenses related to meter reading, so that these may be transferred to the Distribution System Operator (OR), once the implementation plans of the Advanced Metering Infrastructure (AMI) provided for in CREG Resolution 101 001 of 2022 are approved. No additional documents were issued during the year.

In this regard, CREG published its indicative agenda for 2025, in which it expects to issue a draft resolution

for public consultation in the first quarter of the year, and to publish the final resolution for AMI implementation in Colombia in the second quarter.

At the close of **2024**, Enel Colombia had **77,253** end customers with Advanced Metering Infrastructure installed, representing a market penetration rate of **2.92%**, and **7,134** with balance metering.

In March 2024, the Request for Information (RFI) was completed to identify potential suppliers and their technologies that meet the technical and regulatory requirements in force under CREG Resolution 101001 of 2022.

Commercial Operations Management

GRI EU12, EU21

Non-Technical Loss Reduction Management Program

Enel succeeded in maintaining energy losses in its distribution system through a recovery plan involving 152,142 inspections, which enabled the annual recovery of 54.98 GWh of unregistered consumption (CNR) and 108.9 GWh of billing increases (Follow Up). Key targeting strategies included leveraging available infrastructure, achieved through:

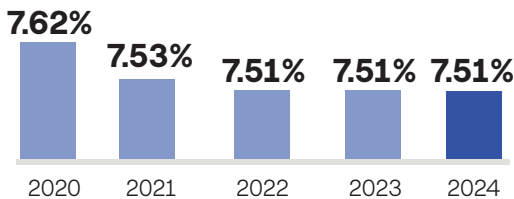
- Use of information from 13,358 advanced metering devices with remote measurement installed for large-consumption customers, which enabled effective inspections based on electrical signals, phasor angles, and tampering alarms, resulting in the recovery of 18.1 GWh of CNR and 107.37 GWh of Follow Up.
- Utilization of low-voltage balances by exploiting data from 16,223 macro-meters, which facilitated sweeps and the targeting of specific customers, achieving the recovery of 17 GWh of CNR and 40.3 GWh of Follow Up.
- Focused operation on 52 circuits with high loss and aggressiveness, which enabled the recovery of 10.1 GWh of CNR and 24 GWh of Follow Up.

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These efforts ensured the proper functioning of metering equipment in cases of unregistered consumption, meter tampering, direct connections to the grid, or anomalies in the metering devices. As a result, the energy loss index was sustained, as shown below:

Annual Energy Loss Index



This outcome is the result of a coordinated process that begins with the planning and loss-control area, responsible for targeting zones with high energy losses (theft and/or metering anomalies). It then moves on to the execution of field inspections and meter assurance, and concludes with an energy recovery and market discipline process (legal management) led by the reconstruction and recovery analysis area.

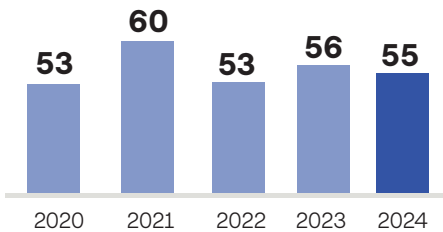
By December 2024, TAM energy losses totaled 1,253 GWh-year, of which 888 GWh-year (vs. 881 GWh-year in 2023) were associated with technical system losses, and 365 GWh-year (vs. 358 GWh-year in 2023) with non-technical losses.

The above increases are justified by the rise in energy demand, which in 2024 required 16,467 GWh injected into the TAM system (vs. 16,496 GWh in 2023), representing a growth of 1.2%, as well as by greater market aggressiveness linked to steep tariff increases and inflation.

The annual behavior of unregistered consumption (CNR) shows 54.98 GWh in 2024 recovered through

152,142 inspections, meaning that the energy recovered per inspection was 361 kWh/insp, a +5.3% increase compared to the 343 kWh/insp obtained in 2023.

Energy Recovery from Unregistered Consumption (GWh)



Targeting Losses through Infrastructure Utilization and Mathematical Models

In 2024, various programs were developed to strengthen the use of infrastructure, gathering medium-voltage (MV) balance information at the substation and circuit levels, and low-voltage (LV) balance information at the distribution transformer (MV/LV) level. This information supported sweeping plans across different focus areas:

Medium-Voltage Focus: Based on MV balances, 52 problematic circuits were addressed under the concept of high or increasing losses. For each circuit, polygons were defined to cover areas with the highest industrial and commercial activity. These areas underwent sweeps and targeted inspections which, when implemented on a large scale, enabled normalization of losses. This strategy included 38,857 inspections, achieving a 28% recovery efficiency, contributing 10.1 GWh of unregistered consumption (CNR), and reducing annual losses by 24 GWh, as measured with MV head-end balances.

Low-Voltage Focus: This strategy focused on mitigating losses measured in LV balances and inspecting suspicious customers located downstream of transformers with rising losses or a loss index greater than 7.5%. In this category, 57,207 inspections were carried out, achieving a 29% recovery efficiency and contributing 17 GWh of CNR.

Large-Consumption Focus: In 2024, targeting algorithms were applied to large-consumption customers using data from multifunctional meters. Analyses included: opening alarms, connectivity (phasor analysis), signal imbalance (tampered CTs or PTs), contrasts (exclusive macros from other retailers' customers), and load profiles. This led to 11,285 inspections, yielding a recovery of 18.1 GWh.

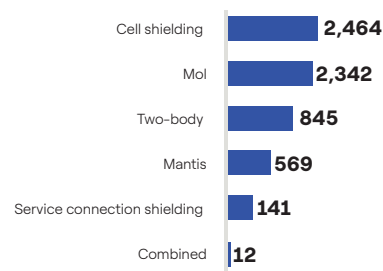
Massive Focus: Out of the total 152,142 inspections, 44,793 operations were carried out to address customer service-related issues, complaints, recurrence control, metering quality, and specific cases. This group contributed to the recovery of 9.8 GWh of CNR.

Metering Assurance

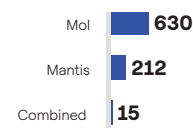
When anomalies or fraud are detected in metering units or through direct connections to the grid, customer installations and networks are secured so that energy is correctly recorded. This is done through technical inspections and the installation of different devices, some of which interact with the Remote Metering and Monitoring Center.

In 2024, 4,031 technical meters and 2,342 remote consumption verification devices (MOL) were installed with connection to the Remote Metering and Monitoring Center. Additionally, 2,595 technical meters were upgraded (repowered), which, depending on the needs of each particular case, contributed to the recovery of 9.8 GWh of unregistered consumption (CNR) and 25 GWh of Follow Up (FU).

Installation of Technical Meters



Repowering of Technical Meters



Low-Voltage Macro-Metering

The plan to install low-voltage macro-metering on MV/LV distribution transformers continued. A total of 3,255 points were selected for field visits and validation of installation points.

An automated selection algorithm was applied based on the following criteria:

- Correlation of MV circuits with the highest energy losses vs. losses at electrical substations.
- Selection of non-exclusive MV/LV transformers with more than 10 users and industrial and commercial consumption greater than 5 MWh/month.
- Correlation between network transformer losses vs. probability of detecting metering anomalies among associated users, according to the multi-variable model.

As a result, in 2024 2,543 macro-meters were installed in the field, which proved useful for detecting and targeting non-technical losses among customers and users illegally connected to the Company's networks.

Non-Customer Users

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During the year, 1,133 users were connected in informal settlement areas, providing them with safe, high-quality, and legal electricity service, benefiting more than 3,400 people.

As part of this initiative, infrastructure was adapted in three educational institutions in the municipality of Soacha, bringing well-being and development to the community, particularly to more than 600 children in the area. Through this plan, 61 MWh/year of unregistered consumption (CNR) and 858 MWh/year of billing increases were recovered.

In addition, 11,040 disconnections were carried out for users in neighborhoods not authorized by local authorities, either because they did not meet technical requirements or because they needed to complete a feasibility process for connection.

Culture of Legality

IF-EU240a.4

In 2024, three communication campaigns were carried out to promote behavior change among electricity service users in the areas most affected by energy theft. The campaigns sought to encourage legal customers to report irregular connections they identified, and to raise awareness among illegal users by challenging the justifications for this crime, while also highlighting the physical and legal risks involved.

The campaigns motivated 3,937 customers to use Enel's reporting channels throughout the year, representing a 19.8% increase in reports compared to the previous year.

Awareness on the legal use of electricity was maintained throughout 2024 (AlwaysOn) thanks to press releases, Enel's own digital media channels, and the renewal of the Alliance for Legality of Public Services 2024–2027.

Alliance for Legality

In 2024, the commitment to continue the Alliance for Legality until 2027 was strengthened, with the backing of senior executives from Enel, Vanti, and the Bogota Water and Sewerage Company (EAAB).

Key achievements included:

- Execution of joint operations with an effectiveness rate of 50%.
- Request for review of 194 common claims before the Superintendence of Public Utilities, valued at COP 10 billion.
- Identification of three vulnerable areas for the design of awareness campaigns on legal energy use.
- Identification of infrastructure elements susceptible to theft, their components, the areas with the highest number of incidents, and the value of damages caused to infrastructure.
- Definition of reporting channels and procedures for stolen infrastructure elements within Enel through the Security area.
- Development of a preventive campaign brief on infrastructure theft.
- "United for Legality" was selected to represent Colombia at the Grid People Award 2024 in the Customer Empathy category.

Management of Criminal Complaints

Enel Colombia seeks to reduce and eradicate electricity theft in order to protect both customer safety and the integrity of infrastructure. For this reason, the Company turns to the competent authorities to initiate legal actions against those who commit this crime. Electricity theft is an offense that carries fines ranging from 1.33 to 150 current legal monthly minimum wages and prison sentences of 16 to 72 months, in accordance with Article 256 of the Colombian Penal Code – Law 599 of 2000.

In 2024, the Company filed 61 new complaints, bringing the total to 366 active cases for electricity fraud against customers involved in theft. In addition, 24 urgent actions were carried out jointly with oversight authorities in cases of repeat offenders of electricity theft, which led to 8 arrests for the crime of electricity fraud.



Connection of New Customers

In 2024, 109,289 customer connection operations were carried out to Enel Colombia's distribution network.

Connection Operations	
Special connections	73,319
Simple connections	35,970

This figure represents a 24% increase compared to the previous year. In 2024, customer connections for construction projects resumed, mainly due to the re-activation of subsidies for Social and Priority Housing (VIS and VIP).

Of the total connections, 67.1% were carried out through the special connection chain. These requests include connections with loads above 30 kW in Bogotá and 15 kW in Cundinamarca, projects with more than 12 accounts, and projects requiring grid expansion (mainly construction, industrial, and commercial customers).

According to CREG Resolution 070 of 1998, the regulatory timelines for special connection chain processes in 2024 were as follows:

Process	Average time (days)	Regulatory time (days)
Feasibility studies	7.6	7
Low-voltage designs	7.1	7
Medium-voltage designs	13.5	15
Low-voltage work acceptance	6.0	7
Medium-voltage work acceptance	5.4	15

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Connection of Generation Projects

In 2024, 447 photovoltaic solar generation projects were connected, with an installed capacity of 27 MVA, representing a 35% increase compared to the 331 projects connected in 2023 and a 25% increase in total installed capacity.

Additionally, three Class 1 projects (pure generators over 1 MVA and loads connected to the STR–STN) were incorporated, each with 9.9 MW, namely Honda 2, Jeques, and Córdor, all of them photovoltaic generators. Moreover, UPME referred a total of 39 requests for feasibility opinions for Class 1 projects to the Company: five were granted favorable opinions, totaling 186.4 MW of generation; 31 were not approved; and three were outside Enel Colombia's area of influence.

By the end of 2024, a total of 1,308 projects had been connected under CREG Resolution 174 of 2021, with an accumulated installed capacity exceeding 69,000 kW.

The following improvements were implemented in the process:

- Activation of the Enel Constructors Center (CCE) in May, providing customers with close guidance on the design and work acceptance process.
- Engagement with customers who had the highest number of rejections in their special and simple connection requests, offering personalized advice to help them succeed in future applications (Customer Proximity Plan).
- Hosting of a webinar with self-generation project promoters, focused on the activation and billing process for self-generators.
- Development of business analytics tools for the special connections process, enabling control of all stages from feasibility to energization.
- Implementation of a checklist to ensure better control and monitoring at each stage of the special connection process.
- Greater monitoring and control of provisional works to prevent unauthorized use.
- Working groups with the Superintendence of Public Utilities (SSPD) and XM to define action plans for sectors with technical or conditional restrictions.

- Reduction in average connection time, from 39 days to 32 days.
- Webinar with the Colombian Chamber of Energy, aimed at sharing knowledge on the simple connection process.
- Implementation of preventive controls to improve the quality of first-bill issuance.
- Reduction in the rate of failed connection operations, from 24.31% at the peak in April 2024 to 14.62% by year-end.
- Continuous support, along with channels and activations, to strengthen the technical and commercial knowledge of employees.
- Training in Anti-Corruption and Anti-Extortion provided in partnership with GAULA of the National Police at employee facilities.
- Update of the corporate website with didactic information on connection processes for both technical and non-technical customers.

Implementation of Information Systems

In 2024, Salesforce and eCO systems incorporated management workflows related to CREG Resolution 075 of 2021 and its annex, as well as CREG Resolution 001 of 2023, modifying the processes so that the management of simple and complex connections in Salesforce and eCO reflected the regulatory steps required. This allowed optimization of processing times for complex connections, as well as the integration of both virtual and field inspections for simple connection work acceptance, enabling a comprehensive view of connection processes.

By year-end, a total of 40,500 connection requests were processed through the new workflow: 12,326 simple connections and 28,174 complex connections.



Service Disconnections

GRI EU 27; IF-EU240a.3

In 2024, a total of 614,429 service disconnections were carried out for customers due to non-payment, representing a 6.3% increase compared to 2023.

Indicator	Timeframe	2022	2023	2024
From Disconnection to service payment	Less than 48 hours	394,350	398,075	409,466
	48 hrs – 1 week	59,780	60,317	70,134
	1 week – 1 month	64,432	65,886	71,811
	1 month – 1 year	30,142	32,052	41,321
	Over 1 year	14,103	21,641	21,697
	Total	562,807	577,971	614,429
From payment to reconnection	Less than 24 hours	527,533	551,284	557,470
	24 hours – 1 week	19,891	17,821	35,401
	over 1 week	3,250	1,565	1,429
	Total	550,674	570,670	594,300

Additionally, in 2024, 18 customers identified as top delinquent accounts were managed, with an accumulated debt of COP \$19,115 million; services were suspended for 13 of them.

Third-Party Accidents

GRI EU25

As part of the final structuring of the 2024 Third-Party Accident Plan, an ideation workshop was held in January with the participation of professionals and leaders from different areas, generating various proposals that were further developed within the project's lines of action.

The initiatives included strengthening training and knowledge transfer to third parties, not only in person but also virtually, supported by prototypes on electrical arc hazards and disruption risks; expanding outreach and raising awareness among the general population through visits to construction sites, scaffold suppliers, and window installers, with the distribution of safety brochures, among other measures; and formalizing agreements with CIDET through preventive campaigns directed at district school students and with healthcare leaders from the Northern Sub-Network of the Simón Bolívar Hospital.

Additionally, the Social Management team carried out campaigns in localities with high accident rates, while also increasing client notifications related to façade work, alongside technical interventions.

As a result of these actions, there was a 25% reduction in reported accidents, from 53 cases in 2023 to 40 in 2024. Regarding fatal accidents, there were 13 fatalities reported in 2024, compared to 18 in 2023. In line with the third-party policy, 37 accidents were reported, of which 12 were fatal.

In terms of accident causes in 2024, the Pareto analysis continues to highlight construction activities and contact with energized networks, accounting for around 80% of cases.

In the area of training achievements, more than 10,000 individuals were reached, including workers in the construction sector, members of Construcción-Acol and the Builders' Circle, concession workers, Metro contractors, telematics companies, emergency response teams, risk management committees, educational institutions, firefighters, employees affiliated with insurer Sura, and Enel's own staff, among others.

In addition, Claro included Enel's proprietary virtual course **"Enel: A Thousand Ways to Prevent" – Eight Modules on Electrical Risk Prevention** within its training plan and/or curriculum, covering 100% of its telematics contractor workforce in Bogotá and Cundinamarca (4,860 individuals).

In addition, more than 1,800 customers were notified regarding façade-related risks, and a special training session on electrical safety and risk prevention was conducted for 50 firefighters through the National University, with hands-on practice in its high-voltage laboratories. Together with other sessions delivered at different fire stations, these efforts covered more than 120 firefighters in total.

Partnerships were also advanced with the Northern Sub-Network “Simón Bolívar Hospital” and CIDET. For the Sub-Network, pedagogical efforts were carried out to strengthen awareness and control of electrical risks, their impacts on health and physical integrity, and to sensitize third parties. More than 200 community leaders were trained in electrical safety and risk prevention, who in turn, using the knowledge and educational materials (safety brochures) provided, conducted campaigns in different neighborhoods, reaching more than 48,000 community members across workplaces, schools, and homes.

Within this framework, and in coordination with the Sub-Network and CIDET, the first webinar on burns and electrical risk in Colombia was held, with participation from 586 attendees and 793 views, receiving very positive feedback regarding the relevance of the topic and the expertise of the panelists.

Additionally, another webinar was carried out, coordinated by Simón Bolívar Hospital on October 25, the National Burn Prevention Day. This event had 668 participants, with 86 reactions, 18 comments, and 5 shares reported. A complementary in-person panel discussion titled “Saving Lives” was also held, with participation from medical experts from Simón Bolívar Hospital, Enel, and CIDET, attended by 40 individuals.

The Rehabilitation Agreement with the Betty Palomino Foundation was also implemented during the year, supporting patients at Simón Bolívar Hospital through donations of compression garments, physical therapy, and prostheses.

Through the agreement with CIDET, the campaign “Don’t Let the Lights Go Out” was delivered across several schools located in high-accident areas, reaching more than 18,000 students. These campaigns were also broadcast through mass media (social networks, television, and radio), with an estimated reach of over 28 million people.

Finally, in compliance with RETIE regulations and with the support of Social Managers, additional awareness campaigns on electrical risk prevention were conducted, distributing safety brochures to more than 1,200 individuals in localities where third-party electrical accidents had occurred.





Customers

Commercial and Residential Customers (B2C)

In 2024, Business-to-Customer (B2C) management focused primarily on the structuring, marketing, and positioning of the value-added product and service portfolio, as well as on providing customer service for inquiries, requests, and claims from residential customers in Bogota and Cundinamarca.

These two areas of work were oriented toward Customer Happiness, with initiatives and projects developed to enhance the experience and satisfaction of both internal and external customers. Customer contracting processes across service channels were also a key area of focus.

Accordingly, the Company's strategy was framed around:

- Strengthening the current portfolio of products and services
- Consolidating new business models to benefit customers
- Leveraging operational sales efficiencies
- Implementing actions focused on Customer Happiness
- Deploying strategic measures to reduce customer claims and enhance overall customer management
- Acquiring new technological tools to improve operational efficiency
- Developing programs to reinforce omnichannel service, with two main areas: digitalization and self-management



Value-Added Products and Services

Enel Colombia offers its residential customers a portfolio of value-added products and services in addition to energy supply, leveraging the electricity bill as a convenient collection and payment channel. Enel X products for residential and commercial segments are organized into the following groups:

- **Financial services:** Crédito Fácil Codensa
- **Micro-insurance:** administration of active micro-insurance policies
- **Maintenance and repair:** commercialization of electrical works and assistance services
- **Small applications:** Enel X Store (e-commerce platform)
- **Third-party billing:** collection services for waste management and other products



Financial Services

Enel Colombia S.A. E.S.P. and Scotiabank Colpatria S.A. continued offering financial products and services through Crédito Fácil Codensa, which enabled B2C energy service users to access the financial market by granting credit cards and personal loans. In this way, the program actively contributed to financial inclusion and family well-being.

By the end of 2024, the Crédito Fácil Codensa portfolio amounted to COP 1.5 trillion, with nearly 680,000 financial products.

Financial Inclusion: A Pillar of Transformation

One of the most remarkable aspects of this business model is its ability to bring financial inclusion to traditionally underserved segments. **96% of customers belong to socioeconomic strata 1, 2, and 3**, with the highest concentration in stratum 2. This focus positions Crédito Fácil as a key player in creating economic opportunities for vulnerable sectors.

For **75% of its customers**, Crédito Fácil represents their **first credit experience**, marking a milestone on their path to economic formalization.

For **50% of them**, it is their only financing alternative within the financial system.

Improving Quality of Life

The mission goes beyond the provision of financial services: Crédito Fácil aims to be a partner in improving the quality of life of its clients.

Approximately 25% of credit card transactions were directed toward the purchase of household appliances, essential goods that enhance living conditions at home and contribute to family development.

The credit card was also widely used in **Bogotá's mass transportation system**, facilitating the daily mobility of thousands of citizens without incurring additional financing interest or management fees. This benefit not only represents significant economic savings but also fosters inclusion and urban connectivity.

We Transform the Brand to Transform the Customer Experience!

At the end of 2024, the new concept of **Crédito Fácil Codensa “The City Card”** was launched together with the new VISA franchise, with a clear objective:

“We want every resident of Bogota and Cundinamarca to feel that our card is an extension of their daily lives, providing access to entertainment, sports, restaurants, culture, mobility, and much more.”

The goal is to provide greater benefits to customers in areas such as entertainment (discounts at theaters, movie theaters, concerts), cultural events (exhibitions, museums, festivals, fairs), public transportation (use of the integrated transportation system, discounts on fares / free rides), mobility (use of public bicycles, electric scooters, fuel discounts), among others. This strategy positions the brand for both current and potential customers, making it the best financing option for the residents of Bogota and its surroundings.

Microinsurance

The administration of microinsurance continued as an alternative for energy customers and users, especially for those with low incomes or limited access to financial services, enabling them to access a product with financial backing to cover specific risks associated with events such as death, accidents, illnesses, and natural disasters. By the end of 2024, there were more than 80,000 active contracts.

This type of product is characterized by small monthly premiums paid through the electricity bill. In this way, customers can rely on the security and support provided by Enel Colombia and insurance companies such as Zurich Colombia, which brings a long and recognized track record.



Maintenance and Repair

Assistance Services

Assistance services are an alternative for energy customers and users, giving them access to products that provide benefits to cover specific risks associated with events such as death, illness, and unforeseen incidents in the home.

In 2024, the consolidation of the business model for assistance products continued, with a direct contractual relationship between the customer and Enel X and full control of the value chain in pre- sales, sales, and after-sales processes. This enabled the Company to maintain a base of nearly 500,000 active customers. In addition, a new product was launched in this category: Protección Luz 360 + Mobile Assistance.

Furthermore, proprietary assistance services achieved greater market impact with products such as Funeral 360, Doctor 360, and home protection, in partnership with AXA Assistance Colombia and CHUBB Colombia.

Electrical Works

The portfolio of services in electrical works includes products such as load increase, meter relocation, account separation, internal electrical upgrades, meter room remodeling, new accounts, and provisional construction accounts.

Efforts were focused on consolidating and strengthening the business model to ensure control of the value chain and transfer Enel Colombia's cost structure efficiencies to customers, thereby improving service responsiveness and final prices.

Small Applications: Enel X Store

Enel X Store is an online shop that offers innovative solutions based on a strategy focused on sustainability, energy efficiency, innovation, and safety, building closer relationships with customers.

This channel is responsible for driving digital retail sales, subscriptions, and assistance services for flagship products, as well as developing categories aligned with the core business. It does so through digital strategies, customer knowledge, and user experience, to remain competitive and relevant for customers. Key highlights in 2024 include:

- Digital initiatives such as Google search ad campaigns to improve efficiency and reduce operating costs.
- 360° communication campaigns that helped position the channel, raise awareness of the store, and generate conversions to digital channels.

Third-Party Billing

Waste Collection

In 2024, joint billing for public waste collection services continued with 26 active operators. Seven new operators were added from the municipalities of Anapoima, Fusagasugá (EMERFUSA), Sibaté, Chinauta, Flandes (ESPUFLAN), Siquima, and Pacho. The monthly average was around 1,835,500 customers, representing a 2.7% increase compared to the previous year, with an average monthly billed amount of more than COP \$84.8 billion.

Debt Collection Services

This service enables customers to pay subscriptions for products and services through Their electricity bill. These services correspond to commercial alliances established by Enel with business partners. The alliances in effect in 2024 included Casa Editorial El Tiempo, Digiway, IPS Todos, Engygas, and UNICEF.

Another service linked to collection management is the use of advertising inserts in electricity bills (cuponera). This consists of including flyers inside the bill envelope. In 2024, more than 16 million inserts were distributed in the market, reaching more households with important commercial information about products and partners.

Performance & Channel Support

Aligned with Enel's principle of Customer Happiness, the 2024 strategy focused on developing initiatives and projects designed to improve customer experience and their perception of interactions with the Company across all channels. All of this contributed positively to the overall perception of the quality of Enel's products and services.

To achieve this, the Company redesigned its training platform under a user-friendly concept, implementing new methodologies to redefine learning through a more dynamic, engaging, and interactive experience. At the same time, coverage was expanded to new channels, and a cross-check model was implemented, characterized by its impartiality and by fostering consistency in quality standards, both delivered and perceived by customers.

In addition, a global satisfaction plan was developed and executed, along with the Conecta relationship program, aimed at strengthening customer proximity through ongoing communication. All of this pursued a single goal: to address and improve the pain points identified among B2C customers.

Quality

With the objective of ensuring consistency and quality in customer interactions, coverage was extended to back-office processes, email, written management, and rebilling, allowing for a comprehensive view of the B2C Unit.

During 2024, the following activities were carried out:

- Unification of criteria, standardization, and adjustment of matrices, tutors, and tools for each channel, based on lessons learned and the principle of continuous improvement.
- Consolidation and automation of reporting and dashboards to ensure timely information and decision-making.
- Definition of a periodic monitoring scheme, analysis of results, proposals, and detailed follow-up by channel and Business Process Outsourcing (BPO).
- Synergies with the knowledge, loyalty, and training teams, in order to generate insights, define action plans, and design joint strategies to improve processes and customer experience.
- Design and development of large-scale analytical controls, audit of assessments, and targeted sampling, to contrast results and support critical and high-value processes such as claims management.
- Implementation of a cross-check model across channels, which included a robust training plan and side-by-side coaching.

Customer Data

The main activities carried out to improve the quality of contact data and authorizations for the processing of personal data in the customer domain focused on:

- Enriching customer records with the incorporation of 313,000 new contact details and 380,000 authorizations.
- Implementing integration with Salesforce for authorizations captured during PSE payments, with a projection of 3,000 new authorizations per month.
- Enabling the option on the website for updating contact information and selecting the preferred communication channel.

Training

The process of bidding and subsequent change of provider for the administration of the EBS (Energy Business Support) platform was carried out, along with the instructional design of content focused on knowledge transfer and updates for the BPOs managing customer service channels.

Additionally, the Company initiated the comprehensive plan for the renewal of the EBS platform, whose main objective was to improve its visual appearance and structure, optimizing the user experience, navigability, and content access for agents, in order to facilitate consultations during customer service processes.

Analytics

This process continues to be a fundamental ally for customer service channels and other business areas, establishing a solid foundation for decision-making through the analysis of data, patterns, trends, and areas of opportunity in customer interactions. Furthermore, it has enabled the anticipation of customer expectations and needs, contributing to a strategic and planned approach in various projects, detailed as follows:

- **Claims model:** Implementation of Machine Learning and the RFM model (Recency, Frequency, Monetary) to predict the contactability of customers at risk of filing claims.

- **FCR Index (First Contact Resolution) v.1:** A metric was developed to identify customers whose issues were not resolved in the first contact, along with a root cause analysis. This generated specific alerts by channel to guide action plans.
- **Combined Quality-Satisfaction KPI:** An indicator was implemented to evaluate both aspects in an integrated way at the channel, BPO, and advisor level, with the goal of focusing control and action plans more effectively.
- **Mass Quality Controls and Automations:** Tools were developed to detect process errors on a large scale through the CRM (Customer Relationship Management), which accelerated report generation and facilitated analysis, monitoring, and decision-making.

Conecta Relationship Program

The Conecta program aims to better understand customers, strengthen relationships with them, increase profitability and loyalty, and boost their satisfaction with the Company's products and services.

In 2024, the program began a transformation process, actively participating in the improvement plan for the NPS (Net Promoter Score) through customer communications and awareness and engagement sessions with customer service advisors.

Among the most relevant activities carried out during the year were:

- **Leading an educational campaign** for more than 500,000 customers on topics of interest, such as the reasons behind variations in energy prices, how to read the bill effectively, and how to use energy efficiently, among others.
- **Achieving a 33% increase in the number of enrolled customers**, reaching a total of 495,000.
- **Delivering over COP \$30 million in prizes** to encourage customers to register in digital channels, aiming to make the handling of their queries easier and more agile.
- **Continuing to offer discounts with partner brands**, benefiting around 1,800 customers who used the coupons provided.
- **Carrying out a compensation campaign** for more than 1,500 customers, through which Conecta provided redress to those with favorable claims.
- **Executing the Close The Loop campaign**, in which a specialized customer experience team contacted dissatisfied customers to gather feedback and fully resolve their cases. In 2024, an average of 2,000 dissatisfied customers were managed monthly, capturing the voice of the customer and generating improvement actions based on the opportunities identified.



- **Support for the customer service team** in activities focused on increasing advisors' empathy and friendliness, leading awareness initiatives.

B2C Customer Experience

The year 2024 was marked as a year of recovery in indicators for Enel, reaching a cumulative Net Promoter Score (NPS) of 4.0% in the B2C segment. This achievement was made possible through the structuring and implementation of the global satisfaction project, whose main objective was to increase residential customers' satisfaction and recommendation levels. The project included the following key activities:

- Deployment of more than 8 Customer Journeys, identifying various customer touchpoints and pain points.
- Structuring and implementation of 46 initiatives, distributed between in-person and telephone channels as well as key processes such as emergencies, billing, and payments.
- Development of an analytical model for segmenting detractor customers, in order to personalize communication according to the specific issues identified..
- Continuous monitoring of satisfaction results in the different channels through weekly and monthly alerts generated by the Customer Experience Monitoring Center (CME).

Thanks to the execution of these activities, the average satisfaction scores on a scale of 1 to 5, with 5 being the highest and 1 the lowest, reached results of 3.4 for the telephone service channel and 3.3 for the in-person channel.

Claims Management

For 2024, the Enel Group set forth the ambitious goal of continuing to reduce claims. In Colombia, the target was set at no more than 76 commercial claims per 10,000 customers, covering both energy and Enel X's complementary products.

The final outcome showed a 27% improvement over the target, closing the year with a total of 56 commercial claims per 10,000 customers. To achieve this, the Company maintained a dedicated project exclusively focused on claims, implementing close to 20 initiatives directed at this objective, developed in coordination with Enel teams.

B2C Service Channels

The Company's strategy remained focused on strengthening omnichannel service through digitalization and self-management.

- **Digitalization front:** Reinforced with strategies and immediate action plans, given the need to expand customer coverage, provide a more robust first-contact resolution, deliver fast and timely service to the community, and ensure the availability of new contact alternatives. In this way, customer service operations adopted a mixed model covering digital, non-face-to-face, and in-person channels.
- **Customer self-management front:** Based on the use of different devices and technological platforms through which customers can manage a variety of procedures independently and autonomously, according to their needs.



Digital Channels

With the objective of strengthening the Company's presence in the digital environment, the 2024 strategy was built on three fundamental pillars: delivering quality service, personalizing the customer experience, and optimizing interactions across digital channels. This strategy aimed not only to improve customer satisfaction but also to reinforce customer engagement, increase loyalty, and consolidate the Company's presence in an increasingly digitalized market.

The digitalization strategy was structured around three key fronts:

Self-Managed Digital Channels (Web, App, and Elena Bot)

The goal of this front was to identify, analyze, and prioritize the digital transactions to be developed or improved, focusing efforts on optimizing the customer experience. The strategy emphasized reducing waiting times, improving accessibility, and ensuring that interactions were intuitive and satisfactory, by implementing advanced technological solutions such as optimized interfaces and automated processes.

This approach sought to guarantee the proper functioning and security of all channels, aligning them with customer expectations and ensuring a seamless and efficient digital experience.



The website and mobile application continued to be the most relevant interaction channels, standing out both for their impact on user experience and for their efficiency in connecting customers with services. On the website, approximately 1.7 million monthly transactions were recorded, while the mobile application reached 430,000 transactions. In addition, there was significant growth in the use of Elena Bot, available through Web Chat, WhatsApp, and Facebook Chat, which facilitated around 100,000 monthly transactions, representing a 21% increase compared to 2023. Among the most frequent self-management requests in these channels were downloading invoices in PDF format, making payments through PSE, and viewing account summaries.

As part of the digitalization strategy, 10 key transactional developments were completed to boost the use of digital channels, optimize service processes, and improve customer satisfaction. The most relevant developments included:

- **Payment Receipts (in Bots):** a transaction that allows customers who are holders of value-added products to separate energy and waste collection charges from other products and services, and thus pay only the items they require from the current month's bill.
- **Account Status (in Bots):** a transaction that enables customers to view the details of their account, including outstanding balance, billing period, due date, suspension date, next reading date, amount paid, and place of payment.
- **Consumption Anomaly Form CREG 105 (on Web):** in line with Resolution CREG 105, a form was developed that allows customers to report variations in their energy consumption resulting from changes in habits or seasonality in their households.
- **Electronic Billing (on Web):** in compliance with DIAN requirements, a form was implemented that allows customers to register to receive their electronic billing via email.

Assisted Digital Channels (Web Chat, WhatsApp, and Social Media)

The objective of this front was to ensure compliance with value propositions and response times for customer inquiries and requests. Emphasis was also placed on the quality of service, assessing provider performance to implement continuous improvement plans that guarantee positive and satisfactory experiences for customers.

In 2024, assisted digital service channels remained consolidated as a fast and accessible option for customers to communicate with the Company, reaching a total of 902,000 annual transactions, with a monthly average of 75,000 transactions. The distribution of these transactions was 58% via WhatsApp, 38% through Web Chat, and 4% via social media, reflecting significant participation across each channel.

Key milestones achieved in assisted digital channels during 2024 included:

- **Quality and continuous improvement process:** To optimize and update service processes and protocols, internal audits were conducted on random samples of interactions, generating valuable insights to identify key areas of improvement. This proactive approach not only increased customer satisfaction with the channel but also ensured service more closely aligned with their specific needs, reinforcing the Company's commitment to service excellence.

- **Enhancing the offering of value-added transactions to customers:** Efforts continued to expand the availability of new registrations in the private zone (web and app) and new enrollments in e-billing, while strengthening training processes and improving offering protocols.
- **Analysis and mitigation of repeat contacts:** On-going analysis of the repeat-contact indicator was carried out in digital channels, with active monitoring to identify the main causes behind frequent customer interactions. Based on this information, strategies were designed and executed to optimize channel performance, resulting in a significant improvement in operational efficiency and customer experience.
- **Implementation of clear and simple language:** Response templates and service scripts were re-designed to adopt simple, accessible language, offering clear, concise, and empathetic answers. Messages were standardized across all digital channels to ensure coherence, alignment, and uniform communication at every touchpoint.
- **Second-level service management:** An in-depth analysis, identified interactions that could be resolved at first contact, improving response times for customers and preventing unnecessary escalations to second-level support (reducing backlog). In addition, the team structure and workflow dynamics were redefined by segmenting groups and functions (with more specialized teams), which significantly reduced customer response times.



Growth and Adoption of Digital Channels

The main purpose of this front was to consolidate digital channels as a central pillar of customer interaction through comprehensive management that promoted their use. Adoption strategies, inbound marketing, and targeted communication were implemented to educate customers on the functionalities and benefits of digital channels, encouraging the adoption of key services and transactions. These actions aimed not only to increase the visibility of the platforms but also to foster a shift in customer behavior toward digital self-sufficiency.

Thanks to the strategies implemented, there was sustained growth in the base of digital customers, reaching approximately 1.7 million supply points associated with customers registered on the website and mobile app. This represents a 33% increase compared with the end of 2023.

In addition, the Enel Clientes Colombia mobile app was optimized to improve the user experience, achieving a rating of 4.4 stars on the Android store and 4.6 on iOS. Customers highlighted attributes such as ease of use, which enables quick and efficient transactions, and practical functionalities, such as bill payment, consumption inquiries, and access to general service information, which were the most valued.

Key actions developed in 2024 included:

- **Propensity-to-register model:** The design and implementation of a data analytics model that identifies key behaviors among registered customers and applies those insights to non-registered customers, with the purpose of creating more effective campaigns to increase digital registrations.
- **Churn model:** The design and implementation of a data analytics model that identifies when registered customers revert to analog or assisted channels to resolve inquiries or requests that could be managed through self-service digital channels. This model supports proactive campaigns to re-engage these customers, fostering greater retention and permanence in digital self-service channels.
- **Always-On communication campaigns:** To strengthen awareness and adoption of digital channels, organic and paid campaigns were carried out across social media, search engines, email, and segmented SMS. Specific actions were also implemented for the Cundinamarca segment, including radio spots across 13 municipalities and partnerships with local governments to extend reach and community participation through their social media networks.
- **Website enhancements:** The homepage of the “Households” section was restructured to provide more intuitive and accessible navigation. A new “Help” section was introduced, allowing customers to access frequently asked questions about the electricity service, such as e-billing, payments, tariffs, products, and service channels. An additional space was created to identify the different customer service channels available, facilitating access to information and enhancing the overall user experience.

Analog Channels

In-Person Service

The purpose of the in-person channel is to provide high-quality service that ensures satisfaction at every interaction, addressing customer needs directly and strengthening first-contact resolution processes.

In 2024, several in-person service channels were active:

- **22 offices** across the operation (11 in Bogota and 11 in Cundinamarca), with an average of 104,500 monthly interactions, including service provided at self-service kiosks.
- **Mobile Integral Service (AIM):** More than 25,000 customer interactions across over 1,200 service events during the year, mainly in municipalities across Cundinamarca.
- Presence in more than **50 virtual offices**, delivering over 8,800 interactions during the year, aimed at expanding coverage among customers in Cundinamarca municipalities.

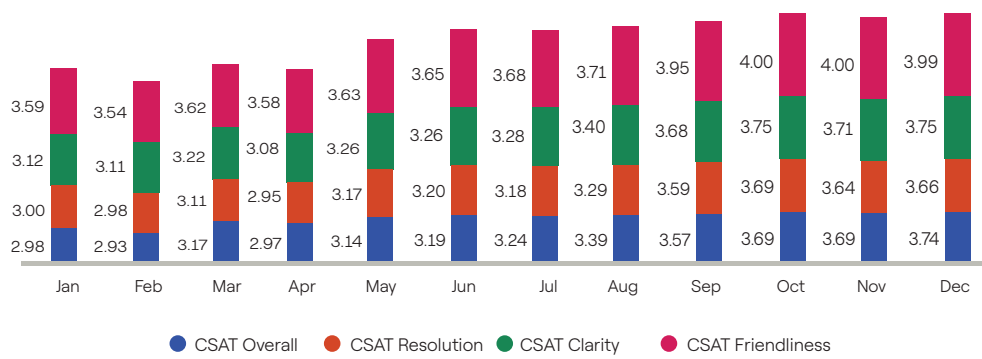
In addition, fairs and special events were organized in collaboration with local and municipal governments, fostering closer face-to-face engagement with communities and ensuring Enel's coverage and presence in Bogota and Cundinamarca.

The in-person service channel seeks to build **trust-based relationships** with **customers**, delivering **memorable experiences** by fulfilling the **service promise**, leveraging process **digitalization**, and transforming customers into brand **promoters**.

Accordingly, during 2024 several strategies were developed to strengthen the customer experience and satisfaction management model within the channel, taking into account analysis of the "voice of the customer" collected through post-service surveys and suggestion boxes.

This approach made it possible to design more than eight initiatives across six improvement areas, yielding positive results in the four types of satisfaction levels measured by the Customer Satisfaction Score (CSAT): overall, friendliness, clarity, and resolution.

CSAT Historical Results



As part of these initiatives, a new service model was implemented, including the Rapid Service Desk (SAR). This model aims to provide effective management of customer requests and inquiries while promoting the use of phonelines and self-service options available in service offices. In this way, the goal is to optimize the time customers spend at a physical service point while encouraging the adoption of the Company's digital channels. Ensuring the success of this service has required a thorough understanding of customer needs, guiding them toward self-management through digital channels, and providing the necessary information on requirements and procedures to ensure that requests are aligned with established parameters and properly managed within the Company.

This strategy, i.e., strengthening self-service transactions, enhancing the service model (Customer Journey), monitoring and controlling wait and service times, online oversight through the Service Monitoring Center (CMS) and the Queue Manager (Quenda), remote support triangulation between service points (low-traffic-high-traffic), and prioritization of first-contact resolution at the counter, resulted by December 2024, compared with January of the same year, in a 54% reduction in customer wait times and improvements of 23% in the 15-minute service level and 19% in the 30-minute level.

In addition, the "bill corrections at first contact" project was designed and implemented to provide immediate solutions to customers' requests related to consumption, suspension, reconnection, and billing adjustments when they visit physical service channels. This initiative helped reduce complaints and improve customer satisfaction, as cases could be resolved directly at the service desk without the need for escalation to a second-level team.

At the same time, the offering and effectiveness of value-added transactions such as subscription to e-billing and enrollment in the private zone continued to be strengthened, achieving and even surpassing previous years' results.

Integrated sessions were also carried out with other customer service processes and internal Company areas to analyze and reduce pending (backlog) cases awaiting response or resolution. This led to a 36% improvement in the second half of 2024 compared with the first half, reflecting ongoing progress in the experience of customers using physical channels.

Furthermore, with the aim of increasing presence and proximity in Cundinamarca, the last quarter of the year saw the launch of a project to open nine satellite offices, expanding coverage to all 15 provinces, and strengthening the Mobile Integrated Service (AIM) in the department. This included the design, adaptation, and delivery of new facilities, as well as the procurement of three additional vehicles (two replacements + one expansion), which are intended to improve communication with rural populations, manage all types of requests and inquiries, and provide institutional service to municipal governments, ombudsman offices, and other local authorities.

Along the same lines, the communication strategy for the "Virtual Office" service channel was reinforced, to raise awareness about its functioning,

procedures, and importance in municipalities where

this shared-value model is available. Developed in partnership with a strategic ally, this model allows Enel to maintain a continuous presence in municipalities without a physical office. It offers free video call access to call center advisors who can handle any type of request, ensuring proximity and access to service.

From the occupational health and safety perspective, initiatives were undertaken to promote self-care and mutual care among workers. Emphasis was also placed on evaluating actions and responses to threats that could pose collective risks to those operating in service centers.

The in-person service channel underwent 17 audits of its processes and some customer service centers, covering integrated management systems (internal and external), anti-bribery, and environmental legal reviews. Additionally, 17 drills were scheduled and successfully executed in each active service center in Bogotá and Cundinamarca, achieving 100% compliance.

These drills strengthened staff preparedness to respond quickly and effectively to various threats such as floods, earthquakes, public order disturbances, theft, structural failures, and explosions. This proactive focus on preparedness and response demonstrates the Company's commitment to the safety and well-being of its teams, as well as the effective management of potential emergency situations.

Call center

The primary purpose of this channel is to provide telephone service to customers and non-customers in the B2C segment, public lighting users, and municipal governments, with agents handling inbound, outbound, and back-office operations. The objective is to manage inquiries, complaints, claims, and requests related to energy service and value-added products and services (VAPS).

In 2024, the Cloud Contact Center model was consolidated, with three providers operating simultaneously: two focused on handling simple cases and one dedicated to more complex requests. Over this period, a total of 2,818,699 agent-assisted calls were managed, representing 40.68% of all calls received on the technology platform.

Performance indicators for these calls closed with a service level of 82.89% and a call handling rate of 95.91%, covering four key processes: Market, Emergencies, Enel X, and New Connections.

This positive trend in indicators was sustained after the implementation of the new billing technology platform. The improvement was largely due to a reduction in average call duration and unproductive silences, achieved through the use of data analytics to identify agent support needs. In addition, statistical mechanisms for forecasting incoming calls were refined, incorporating additional variables that allowed for more accurate volume predictions. This forecasting activity, carried out in the short and medium term, has resulted in better estimates of front-office installed capacity.

Furthermore, the Company ensured continuous availability of self-service transactions. In 2024, five new self-service options were added: agreement generation, account status, meter reading reporting, enrollment in e-billing, and reconnection order status. Total self-service transactions reached 1,400,340, accounting for 20.21% of all IVR calls.

The top three self-service transactions used by customers were:

- Checking the status of an emergency order
- Checking account status
- Generating an emergency order

The Call Center has also played a key role in strengthening commercial processes and driving digital adoption among customers, particularly in the placement of Crédito Fácil Codensa cards. Through its Service to Sales strategy, the channel helped position more than 700 new cardholders, while also educating customers during calls about the benefits of e-billing. As a result, nearly 100,000 customers enrolled in this service. These initiatives reflect a strategy of leveraging customer interactions to drive both service and sales opportunities.

With respect to electro-dependent customers, the Company began modernizing its backup battery infrastructure. The goal of this initiative is to ensure preparedness in providing temporary energy supply for customers who depend on medical support equipment to remain operational.



Written Service and Rebilling

With regard to staff in the written customer service channel, operations were transitioned from a work-from-home model to a hybrid model, in line with customer satisfaction levels.

In terms of communication management, 136,149 requests (PQRs) were received through this channel in 2024, representing an increase of 7.1% compared to 2023.

A new Back Office operating model was implemented to manage cases according to levels of complexity. This created a new dynamic in the handling of customer responses, resulting in greater agility in resolving lower-complexity cases.

For case submissions, at the end of 2024 a new information automation model was launched to prepare responses to customers in the following taxonomies: increased consumption, consumption variation, and consumption re-billing. This facilitated greater personalization of responses and improved customer satisfaction.

In addition, the new rebilling module in SAP was stabilized, enabling the Company to process billing modifications arising from claims, customer requests, or internal requests, allowing for early correction of customer bills. As a result, there was a significant reduction in the number of claims submitted to the Company. During 2024, 94,662 billing adjustments were processed, a 3% decrease compared to 2023.

Due to the implementation of electronic billing in compliance with current regulations, it was necessary to include the equivalent document for rebillings generated on customer invoices, ensuring proper certification by the DIAN.

Project: Plain Language

In the face-to-face, call center, assisted digital, and self-service digital channels, service standards were redesigned, and a standardized customer communication protocol was implemented. This included new customer response templates characterized by clear language, greater detail for each customer request, visual aids, and reference to the applicable regulations supporting the response.

These improvements contributed positively to customer satisfaction results.

Enhancement of the Management Model

- For more complex cases related to the Civil Liability taxonomy, a telephone contact scheme with the customer was implemented, enabling better clarification of the impact and easier coordination of a definitive solution through repair and/or reimbursement when the repair had already been carried out.
- In 2024, large-scale customer service sessions were held in municipalities, increasing resolution levels in cases where customers were affected by service quality. This also fostered stronger proximity with customers in Cundinamarca.
- The Back Office process was expanded to include the Email and Forms channel, which migrated to a new management model. On average, 33,000 emails were processed monthly, with 88.36% of cases from this channel addressed within 24 hours of submission.



Business Segment Clients (B2B)

Marketing

Market Segmentation

In 2024, a dynamic segmentation model was implemented, incorporating various variables such as economic and demographic factors, as well as electrical variables like consumption, among others. This approach allowed the identification of **1,904 companies** with high potential for strengthening relationships. Throughout the year, efforts focused on deepening ties with these companies by developing personalized strategies tailored to their specific needs. This model significantly contributed to improving the quality of commercial relationships and strengthening market positioning.

Relationship Management

During the year, efforts were focused on strengthening relationships with different stakeholders through events and activities designed to foster interaction, learning, and brand reinforcement. In this regard, the relationship strategy included both in-person and virtual events, reaching different audience segments.

Five in-person events were held, which were key opportunities to establish direct and close contact with clients and other stakeholders.

These gatherings provided the chance to share knowledge, present products and services, and create networking spaces.

In addition, to adapt to new digital trends and reach a broader audience, three webinars were organized, offering flexible and global access to content. These allowed participants to learn about specialized topics, interact with experts, and resolve doubts in real time, all from the comfort of their homes or offices.

The combination of in-person and virtual events proved essential to maintain constant contact with key audiences, ensuring solid market positioning, increased brand visibility, and strengthened commercial relationships. The integration of both formats enabled adaptation to environmental challenges while maintaining communication quality and the value of the content provided.

Digital Marketing and Communication

More than 70 posts were published on social media platforms such as LinkedIn, Instagram, and Facebook, aimed at increasing visibility and connecting with the audience.

This strategy resulted in an 18% increase in website visits and a 104% increase in average post visits, reflecting greater engagement and an expanded digital reach for the brand. These achievements strengthened the Company's online presence and improved interaction with its followers.



Sales, Engineering, and Works

Sales

In 2024, management focused on identifying and consolidating commercial relationships with strategic clients, particularly those segments with the greatest growth potential and aligned with the Company's energy solutions offering.

One of the most important milestones was the sale of a 3.2 MW load increase to Tubosa, carried out with the support of financing from Banco Davivienda. This not only strengthened the relationship with the client but also opened new avenues for future business opportunities. Among the year's highlighted sales were projects with clients such as Vanti, consolidating a long-term relationship, as well as with Frontera Energy Colombia Corp Sucursal C, Parque Salitre Mágico, Emergente Cold Colombia S.A.S., Cencosud Colombia S.A., Zona Franca Bogota, Walter Carnes Frías y Procesados Ltda, and Primoris Colombia S.A.S. These projects covered a wide range of solutions, from electrical infrastructure to photovoltaic generation and Voluntary Disconnection Demand (VDD), reflecting the breadth and flexibility of the portfolio.



The construction sector remained a strategic pillar, with agreements reached with key players such as Marval, Constructora Sestral, Urbanizadora Santa Fe de Bogota, Amarilo, and Ingeurbe. With Constructora Marval, Enel participated in the development of a major urbanization project including public lighting in Tresquebradas Usme and the external urbanization works for La Salle–Usaquén, consolidating Enel's presence in large-scale infrastructure projects.

Another notable achievement was the sale of the relocation of the substation at the Hotel Irotama in Santa Marta.

Within the photovoltaic solutions business line, a significant sale was the contract signed with Industrias y Confecciones Inducon S.A.S. for a 0.76 MW photovoltaic project. Additionally, Frontera Energy became another key client with whom a maintenance contract for the photovoltaic generation plant was closed.

Engineering and Works

Electrical Infrastructure

A total of 251 projects were completed in the business segment, of which 141 corresponded to paid bulletins and 110 to electrical works. Notable clients included Vanti, Marval, and Zona Franca de Occidente.

Photovoltaic Infrastructure

Cosenit Project: The construction and commissioning of 10 self-generation photovoltaic systems for 8 major Colombian companies was re-approved, with a total installed capacity of 31.7 MWp and an estimated annual energy production of 40,658 MWh, enough to supply more than 33,000 households consuming 100 kWh per month.

In 2024, the Central Cervecera (3.5 MWp), Corona Sopó (6 MWp), and Postobón Bogota (2 MWp) photovoltaic plants entered into operation.

Voluntary Demand Disconnection in Colombia (VDD)

In 2024, support was provided to 9 generators over a total of 197 days. The main indicators for this program are MW Offered and MW Sold (New + Renewals). The former refers to the megawatt capacity available to provide backup to generators, while the latter corresponds to the aggregation of demand through new customers and the renewal of existing contracts under the Voluntary Demand Disconnection (VDD) mechanism.

The KPI for MW Offered reached 23%, a result below the established target. This performance is mainly explained by adverse weather conditions throughout the year. During the first quarter of 2024, as a result of the El Niño phenomenon, there were no backup requests from generators, since they were required to generate and comply with their Firm Energy Obligations (OEF). Although it was expected that reservoir levels would begin to recover after El Niño, this did not occur. As a result, spot market prices remained high during the rest of the year, generating uncertainty and resistance among customers to participate in the VDD mechanism.

In contrast, the KPI for MW Sold achieved 100% of the target for 2024. Of this total, 77% corresponded to renewals of existing contracts, while the remaining 23% resulted from the aggregation of demand from new customers.

The addition of new energy reached a total of 17 MW, of which 81% came from commodity customers, thereby strengthening the Company's integrated offering strategy. This achievement reflects Enel's continued commitment to expanding its customer base and consolidating its positioning in the energy market, even in the face of significant climate and economic challenges.

Transitional Demand Reduction Mechanism (DR)

In 2024, the Energy and Gas Regulatory Commission (CREG) implemented a program to foster active demand participation in the electricity market, through the Transitional Demand Reduction Mechanism (DR). This was established by Resolutions CREG 101 043 and 101 054 of 2024, in response to adverse hydrological conditions affecting the country and the need to mitigate risks of shortages or interruptions in electricity supply.

Thanks to this mechanism, Enel submitted energy reduction offers totaling 1,923 MWh, achieving an effective reduction of 57%. This outcome consolidated the Company's commitment to participating in and promoting new demand response programs, both under stable conditions and in critical scenarios.



Customer Service Channels – B2B Segment

Digital Channel Management

In 2024, Enel strengthened the positioning of its digital channels as the main interaction channel for B2B customers, achieving a 38% growth in transaction volume compared to year-end 2023. A total of 94.1% of transactions (1,203,445) were carried out through digital channels, consolidating their preference due to the speed and efficiency of service.

Of these transactions, 90% corresponded to self-service interactions that did not require the intervention of an advisor, while only 10% were assisted transactions. These results demonstrate Enel's commitment to continuous improvement in customer experience, delivering agile tools without compromising relationships.

This achievement was made possible through strategic communications aligned with the Company's goals to improve the Net Promoter Score (NPS), always guiding customers to resolve their requests through digital functionalities.

Telephone Channel

The telephone channel focused on anticipating customer needs. As a result, the number of inbound calls decreased by 10.4% compared to the previous year (2023: 93,714 vs. 2024: 84,123). This reduction was achieved through the implementation of various strategies and new proactive service models covering processes related to billing, complex connections, maintenance, emergencies, continuous team training for resolving new issues at first contact, and promoting self-service among business customers.

Key focus areas in 2024 included:

- **Construction Customer Service Model:** Implemented a proactive model of attention for construction companies, Camacol, and the Secretary of Housing, centralizing, streamlining, and monitoring cases through two-way communication across the chain of stakeholders.

- **Corporate Customer Service Model:** Designed to strengthen relationships and improve resolution of reported cases for this sub-segment, reducing response times, centralizing communications, and providing added value to customers.
- **Telecommunications Customer Service Model:** Implemented to monitor emergencies and failures reported by these customers, ensuring compliance with established timelines and restoring service efficiently to guarantee operational continuity and process sustainability.
- **Planned Maintenance:** A dashboard was implemented to track key indicators of the process, ensuring compliance with the 72-hour advance notice requirement.
- **Experience Recovery:** Efforts focused on recovering 82% of detractor customers, through actions such as:
 - Escalation of recurring customers
 - Creation of reports to monitor satisfaction and NPS indicators
 - Cross-monitoring to evaluate processes
 - Follow-up of neutral customers to convert them into promoters
 - Development of training material for advisors (lessons learned)
 - Creation of feedback forms and review of critical calls
 - Surveys with advisors to identify best practices and reinforce knowledge



Written Channel

- **Plain Language:** In 2024, the Company sought to provide greater clarity to customers through communications written in plain language, especially for issues related to billing and infrastructure purchases.
- **Billing Requests Process:** For customers with highly complex billing-related requests, personalized support and guidance were provided via phone calls and meetings. This channel handled around 20 requests per month, reducing repeat contacts from these customers by 60%.
- **Infrastructure Purchase Requests Process:** A dedicated phone support process was implemented to guide customers and clarify the procedure for infrastructure purchase agreements. This initiative reduced written channel contact requests by 10%, improving service efficiency.
- **Management of Recurrent Customers:** A specialized team continued to handle high-impact issues such as average consumption, consumption re-billing, unregistered consumption, and reading errors. In 2024, this approach successfully addressed 1,200 requests.

Top 100 Customers:

- Conducted analysis and maintenance of medium-voltage circuits, enabling targeted interventions supported by statistical data for this customer segment.
- Provided proactive information on work carried out in circuits identified as critical, keeping customers informed through direct mailing.
- Held more than 100 personalized meetings with critical customers, including site visits to industrial plants, to review problems in detail and develop joint actions that improved service quality and stability.
- Engaged with over 30 stakeholder groups, including large industries, industrial parks, telecommunications clients, and corporate customers, strengthening relationships and collaboration throughout 2024.

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Specialized Service Channel

In 2024, several notable achievements were made in terms of service quality:

Telecommunications Customers

- Quarterly reports were created and sent to key clients in this sector. These reports highlighted maintenance actions taken by the Company at points with the highest failure rates, reinforcing service quality.
- The reports also included information on the use of channels for reporting emergencies, along with promotion of digital channels for this purpose.
- A differentiated service model was implemented for this customer segment, considering the specific needs of antenna operations, base stations, service centers, and infrastructure with electrical risks or deteriorated conditions.



Case Management:

- Service provided in more than 10,200 emergency cases, concentrated in 3,511 customers, and also including service to suppliers, mainly in the non-regulated market.
- Notification to more than 2,100 customers for scheduled works with full service interruption. A more personalized notification was generated through their supplier.
- Notification to more than 6,000 customers for scheduled works due to substitutions. This is an important added value offered from the B2B segment, seeking to minimize the impact on customer processes through controlled shutdowns.
- Management of more than 530 responses to cases for PQRS inputs, including the creation of protection curves, clarification of network events, confirmation of asset ownership from the technical perspective, among others.

Market Defense

The focus of activities for the defense of the regulated market managed to retain 2.64 GWh/month of energy (240% more compared to 2023) and recover 2.09 GWh/month of energy from other suppliers (293% more compared to 2023), achieving the established net churn targets, thanks to the following areas of work:

- **Customer Loyalty:** a segmented loyalty strategy and shock plans based on the NPS (Net Promoter Score) were defined, which have reduced customer attrition and built trust in the commercialization process through the implementation of the following work plans:
 - **Corporate customer service model:** a specialized channel is provided for customer service and support.

- **Onboarding project:** based on anticipating the needs of companies returning through the loyalty advisor, to deliver comprehensive service while maintaining a focus on self-management. A total of 527 cases were handled in 4 months, generating efficiencies in traditional service channels.

- **Communication outreach:** with Conecta Empresas, value-based relationships are created, and customers are trained in relevant topics of energy management.

- **Customer Retention:** the strategy focused on a deep analysis of customer pain points and specific needs in order to understand root causes. This approach not only improved the customer experience but also strengthened loyalty and consolidated the company's position as their energy supplier, for which the following were designed:

- **Predictive churn model:** a claims database that processes and transforms data, selects a weighting algorithm, and provides a monthly top 100 of customers with 95% accuracy.

- **Pre-churn engagement:** the loyalty advisor makes initial contact to understand claims, improve internal escalation, and offer personalized experiences.

- **Voice-of-the-customer collection:** communication with customers requesting to change market segment, in order to identify pain points and weaknesses and mitigate them.

- **Customer Recovery:** the strategy focused on analyzing and improving offers, simplifying and providing information for the supplier change process, seeking to finalize negotiations with large customers in both the regulated and non-regulated markets, and leveraging Enel's stability. This approach helped mitigate net churn, keeping it at low or even unprecedented negative levels.

B2B Customer Relations

In 2024, Conecta Empresas was consolidated as a strategic tool to strengthen relationships with business segment customers through timely and proactive communication. Significant progress was made through events, communication campaigns, and differentiated strategies.

Among the year's most notable achievements were:

- **Engagement with trade associations and organizations:** closer relationships were established with trade associations, industrial parks, and regional organizations, including entities such as Camacol, Asocolflores, the Secretariat of Habitat, and the Bogota Chamber of Commerce (CCB), among others.
- **Webinars and in-person events:** seven successful events were held, both virtual and face-to-face, designed to address the specific needs of customers, particularly builders and corporate clients.

These spaces strengthened relationships and allowed for a better understanding of their expectations on key topics such as connection processes, energy quality, and billing.

- **Communication campaigns:** more than ten campaigns were launched, providing crucial information on sensitive topics that directly impact NPS and customer satisfaction.
- **Analytical models:** the Company developed analytical models for customers with issues of average consumption variation, corporate clients, among others, aimed at anticipating their needs and offering a more agile service that improves their experience and strengthens their loyalty.

These achievements reflect the ongoing commitment of Conecta Empresas to maximize customer experience, foster loyalty, and position itself as a strategic partner in the management of business energy.



Government Segment Customers (B2G)

Enel Colombia supports the decarbonization and electrification of cities through mass electric mobility, leading the construction and operation of electro-terminals and electric buses with state-of-the-art technologies that help improve air quality by reducing CO₂ emissions, as well as the modernization of public lighting in Bogota and Cundinamarca.

Electric Buses

The implementation of six new public vehicle charging points was completed in strategic locations in Bogota, with a total of 15 chargers, to meet the growing demand for electric vehicles.

In addition, a five-year energy supply contract was launched for the Ciudad Bolívar cable car – 12,000 MWh Full Life; and key commercial relationships continued to be strengthened in different regions of the country, working closely with local governments and public transport operators in cities such as Cali, Montería, Barranquilla, Medellín, and Pereira, supporting plans for the renewal and integration of sustainable transport fleets. At the national level, electric infrastructure projects were submitted to several government entities to promote the expansion of the vehicle charging network across the country, mainly in the coastal region.

Furthermore, preventive and corrective maintenance plans were continuously carried out in the six operational electro-terminals, ensuring the optimal functioning of the 878 buses and 412 chargers installed, thereby contributing to service improvement and quality.

Public Lighting in Bogota and Cundinamarca

Management in Bogota District

In 2024, the relationship with the Unidad Administrativa Especial de Servicios Públicos (UAESP) continued to be strengthened, focusing on consolidating activities under the current inter-administrative agreement. The following are the main advances in public lighting management for the city of Bogota:

- Continuity in the provision of public lighting services was guaranteed, ensuring that the city has an efficient and functional system.
- Progress was made in the incorporation of remote management technology in the lighting system, optimizing system operation and maintenance.
- Customer service channels were strengthened, facilitating inquiries related to the service.
- Outreach campaigns were carried out highlighting the benefits of public lighting and promoting the use of service channels.



In addition, Addendum No. 1 to Inter-administrative Agreement No. 766 of 1997 was formalized, which includes, among other aspects, the incorporation of the procedure for the replacement, modernization, and expansion of public lighting infrastructure owned by the District.

Significant progress was also made in the negotiation of the functional lighting project for Plaza de Bolívar, which includes the illumination of the façades and the main square of Bogotá. This marks a milestone in the architectural lighting of the capital.

The year 2024 represented a period of consolidation in the management of public lighting in Bogotá, during which important progress was achieved in technology, customer service, and new projects that contribute to the city's urban development.

National and Cundinamarca Commercial Management

During 2024, and as part of the Annual Procurement Plan, various bidding projects were managed and participated in at the national level. As a result of this work, four projects were awarded to Enel Colombia, related to the Smart Lighting cluster in the municipalities of Soacha, Simijaca, and Zipacón, as well as for the maintenance management of 1,300 lighting points.

Through proactive and long-term focused commercial management, strategic relationships were consolidated with mayors' offices and government secretariats, public services and infrastructure agencies, as well as with state-owned industrial and commercial enterprises that act as service managers and direct contractual agents under the public-private contracting regime, in cities such as Cartagena, Santa Marta, Valledupar, La Guajira, Bucaramanga, Pereira, Girardot, and Soacha. Thanks to this management, the sale of Architectural and Smart Lighting projects was achieved, positioning the Company as a benchmark in the energy sector.

In addition, in the municipality of Soacha, contracts were signed for the maintenance of public lighting and the management of 21,000 lighting points.

Extension and Maintenance of Public Lighting Contracts in Cundinamarca

As part of the consolidation strategy for relationships with municipalities in Cundinamarca, 29 contracts remained in force with a total of 25,416 lighting points where service provision is guaranteed, contributing to the modernization of municipalities and improving the quality of life of their inhabitants.

In 2024, 16 contracts that were due to expire during this period were successfully renewed, ensuring continuity for a total of 6,776 lighting points.

With these advances, the commitment to sustainable development and innovation in urban infrastructure in the municipalities of Cundinamarca is strengthened, positioning the Company as a strategic partner in city improvement.

LED Modernization in Bogotá and CMH Upgrade in Municipalities

Within the LED technology modernization project for public lighting of the Alcaldía Mayor de Bogotá being executed by Enel for several years in coordination with UAESP, as of the end of 2024, 256,833 LED luminaires had been installed out of a total of 362,783. During 2024, the installation of more than 8,500 luminaires was continued and completed on various main roads, secondary roads, bike paths, and parks in the city of Bogotá; thanks to this, these areas now benefit from better-lit spaces that provide visual comfort and road safety for citizens.



In turn, at the Cundinamarca level, and thanks to commercial efforts, addenda were signed to the contracts with the municipalities of La Palma, Caparrapí, San Bernardo, and Zipacón, which made it possible to update more than 1,860 luminaires in these four municipalities to CMH (metal halide) technology. These projects reflect Enel Colombia's commitment to building a lasting and sustainable relationship with municipalities, positively transforming the quality of life of their inhabitants and contributing to community development.

Expansions and Public Lighting Projects in Bogota and Cundinamarca

During 2024, more than 1,150 expansions were carried out in the 20 districts of Bogota, and more than 878 LED luminaires were installed in new projects such as roads in the city developed by the Instituto de Desarrollo Urbano (IDU), including Av. Guayacanes, Av. Laureano, Calle 116, Zona Rosa, Troncal Caracas, Av. Boyacá from Calle 170 to Calle 183, among others. Similarly, four municipalities in Cundinamarca (Sesquilé, Sibaté, Topaipí, and Tausa) were intervened with the installation of 107 luminaires.

This increased the coverage of the public lighting system, guaranteeing quality of life for different users in Bogota and the region.

Electrical Infrastructure

In 2024, 127 electrical infrastructure projects were carried out in association with various public entities in the city of Bogota.

Most notable clients included: Secretariat of Education, Secretariat of Social Integration, Instituto Distrital de Recreación y Deporte (IDRD), Instituto de Desarrollo Urbano (IDU), Instituto Distrital de las Artes (IDARTES), Metrolínea 1, and several municipalities in Cundinamarca.

Architectural Lighting

Christmas Route 2024 – Bogota and Soacha

A team of nearly 200 Enel X workers carried out the design, assembly, and execution of all the Christmas lighting, which included more than 1,000 decorative elements in 2D and 3D, distributed throughout the city. In addition, more than 12 km of LED tubing and approximately 64 km of mini-LED extensions were installed. These are 100% energy efficient, consume less electricity, and provide greater brightness.



The route included more than 36 illuminated areas between Bogota and partner sectors, not including the cultural and entertainment venues organized by the district administration throughout the city. Along the lighting corridor and activities in the city center, traditional areas such as Plaza de Bolívar, Plazoleta Santander, Plazoleta de Las Nieves, and the façades of the Palacio de Liévano, the Capitol, and the Palace of Justice, among others, were illuminated. In addition, the following partner projects of the route were illuminated:

- Lotería de Cundinamarca: Christmas lighting along Carrera 30
- C.C. Unicentro Bogota, featuring the theme "A Christmas Tale"
- Brilla "4 Elements"

All lighting installations were characterized by efficient and sustainable design, reinforcing the commitment to environmental care and resource optimization, making this holiday season a responsible and conscious celebration.

In these projects, Enel Colombia installed LED technology elements with low power consumption and low heat emission, to deliver a safe, reliable, and sustainable Christmas to the city.

Under the Christmas Route, support was also received from the Secretariat of Culture and partners, with a variety of free events organized by the district administration, designed to provide comfort and enjoyment to attendees along the central corridor. Among the highlights were the impressive immersive lighting show at the Catedral Primada de Bogota and the fascinating artistic and theatrical performance at Plaza La Santamaría.

Additionally, the 2024 Christmas lighting contract was signed with the municipality of Soacha. The city was illuminated from its entrance on Carrera Séptima to its main square, mapped lighting technology was implemented for the church at the main park, and a themed laser show experience was developed at Salto del Tequendama. This magical and free show had a major impact on the municipality, attracting both tourists and residents, as the 157-meter waterfall, one of Colombia's natural wonders and an ecological heritage site, lit up the night.

Other Christmas Lighting Projects

The design and execution of Christmas lighting were carried out for the Office of the Presidency of the Republic.

In addition, participation in the ticketed Christmas lighting business model at Brilla, a point on the Christmas Route located next to El Campín Stadium, was reinterpreted, where an immersive lighting project was developed.

Customer Service and Support Channels for B2G

Call center

In 2024, a change of partner company was made for the management of public lighting and municipal matters through the phone service, with the new contractor ABAI.

High-impact special clients were identified, and an action plan was drawn up to escalate the cases of this audience in order to provide prioritized solutions.

During the months when the rainy season significantly affected public lighting, a new team was trained to support the service line in handling the traffic surge caused by the increase in customer requests.

Furthermore, with the UAESP team, monthly working groups were held to validate the status of the operation of the different channels Enel uses to respond to citizen requests.

Other Channels

Customers also have access to digital service channels to report their cases, such as WhatsApp Elena, the app, social media platforms like Facebook, Twitter, and Instagram, as well as customer service centers and the filing email.

During 2024, an improvement was implemented in WhatsApp Elena, allowing customers to report public lighting failures in an easier and more agile way.

Written Service

In 2024, the written management channel, which processes cases related to inquiries and requests from government and official entities, as well as public lighting matters in Bogota and Cundinamarca, continued its action plan to strengthen internal processes, seeking to optimize management indicators associated with the quality of information delivered to customers and the response times to communications received.

It is important to highlight that during the year, a contractual relationship was initiated with the partner company Millenium, which took charge of providing management services for this channel through a dedicated team focused on meeting the highest standards of quality and timeliness in responding to communications received from B2G customers. A successful transition was achieved with the previous contractor, and coordinated work was also carried out with the B2B segment within the framework of the integration of both segments.

Additionally, to meet the requirements of B2G customers associated with Enel Colombia's power grid connection chain, a contract was initiated with the provider Atech – Ayesa.

During the five months of execution through the end of 2024, it implemented processes and procedures that reduced customer service and response times, thereby helping to streamline government sector projects.

During 2024, more than 11,000 communications were registered and processed within the terms established by law. Customers were further encouraged to adopt digitalization through the use of other self-service channels and new platforms such as the PQRS form, the Enel virtual service center, and enrollment in electronic billing.

Special B2G Projects

The strategic customer service model reaffirmed the Company's leadership in the Mayor's Office Strategic Projects Committee, the District Works and Infrastructure Operations Committee, and the District Capital Public Services Infrastructure Committee. Enel's participation in these forums contributed to advancing the projects being carried out by the city administration, supporting the launch of health centers, hospitals, educational institutions, parks, and other urban development spaces, thereby consolidating the service model oriented toward improving the satisfaction of government customers.



Electric Mobility Customers

The year 2024 was an important one for the electric mobility business, in which significant milestones were achieved across the different customer segments of interest.

In terms of lead generation, a hybrid-format webinar was held with the participation of strategic customers interested in electric mobility; likewise, an event was organized for schools to present business models and explore the real needs of these customers for sustainable mobility that contributes to improving the quality of life of their students.

The Company participated in the Electric Mobility Summit, held for the second consecutive year in Bogota, which brought together the main mobility stakeholders such as electric vehicle import brands, academia, government, and companies financing electric vehicles, among others. It also participated in key industry events such as Latam Mobility, the Auto Show, as well as others organized by Bogota's main institutions. In addition to enhancing brand positioning, these spaces generated important sales and agreements with the leading import brands of electric vehicles.

Supply and Installation of Charging Equipment

A total of 3 GWh of energy was supplied through the sale of 1,438 charging units for different customer segments, along with 371 installations of AC chargers in households and DC chargers for companies nationwide. Strategic alliances with local distributors of brands such as Mercedes, General Motors, Auteco Mobility, Volvo, and BMW were further consolidated for the supply and installation of charging equipment. These partnerships boosted annual sales, thereby increasing market share for this business.

Charging as a Service

In 2024, 1.66 GWh of energy were supplied through both proprietary charging stations and those of La Rolita. These services were offered to companies such as VEMO, AS Transportes, Banco Agrario, Coltabaco, TEA, Pasar Express, Conalca, Transporte Multimodal, Cabify, among others.

Public Infrastructure

Public charging installations were carried out at the Fontanar Shopping Center, as well as the upgrading of a charging station at the Unicentro Shopping Center, in partnership with BMW Autogermana. These actions reinforced the commitment to sustainability and the continued expansion of the city's public charging infrastructure. In 2024, the installation of La Rolita's public charging points was completed, reaching a total of six strategically located and convenient points in Bogota.





Customer Ombudsman and Interaction with Authorities

In 2024, the goal of Customer Centricity was consolidated through the effective implementation of multichannel strategies. The diversification of communication channels had a significant impact on accessibility for customers, while the focus on effective case closure enabled agile and timely resolution of their inquiries.

With respect to digitalization, progress was made in adopting new forms of contact by incorporating innovative technologies that reinforced customer interaction. The integration of digital solutions enhanced the customer experience, representing a substantial step forward in improving service.

At the same time, strategic engagement was strengthened through participation in meetings with authorities, customers, and stakeholders, fostering fluid communication and well-informed decision-making. Support for operations was evidenced in the efficient management of complaints, cases, and requests from authorities, as well as in the assistance provided for updating the Uniform Conditions Contract.

Transaction History

In 2024, a total of 275 requests were registered, reflecting specific attention to and management of user applications. In addition, 1,238 complaints were received, underscoring the importance of having an effective channel for users to express their concerns and report matters under investigation. Proper handling of these complaints not only reinforced operational transparency but also contributed to the proactive identification and correction of potential areas for improvement. In parallel, 4,814 requests from oversight entities were managed, along with 99 institutional cases that required specialized attention. These cases highlighted Enel's proactive approach to remaining aligned with regulatory standards and strengthening relations with district and municipal authorities.

Working Groups with the SSPD

A total of 13 working groups were held with the Superintendence of Public Utilities (SSPD) in the municipalities within Cundinamarca's coverage. These meetings stood out for the inclusion of local community participation, promoting open dialogue among users, the Company, and oversight entities.

This initiative not only strengthened transparency and communication but also made it possible to proactively address local concerns and provide specific solutions to meet community needs.

Enel actively participated in events such as Juntos por Cundinamarca, aimed at strengthening ties with local administrations and working together to improve service quality. In addition, periodic reports were submitted to the Superintendence of Public Utilities (SSPD) on progress in fulfilling the commitments made in these forums, as well as responses to requests for information related to the investment plans presented.

Some of the achievements reached in 2024 include:

- **Leadership in the Municipal Ombudsmen Outreach Plan:** ties were strengthened with 37 municipal ombudsmen with the objective of optimizing the management of complaints, claims, and requests. This project ensured efficient and collaborative responses aligned with regulatory standards and municipal expectations, promoting closer and more effective attention to community demands.
- **Mobile in-person service at Enel's branch network:** the strategy of itinerant in-person service across Enel's branch network continued. This approach brought customer service directly to users, providing personalized assistance and strengthening the relationship with the community. The initiative not only improved service accessibility but also consolidated the connection between the Company and its customers, generating a greater sense of closeness and trust.
- **Digital service – Virtual Service Center, video call, private web area, and email:** progress was made in strengthening digital service channels by incorporating Enel's Virtual Service Center, the video call option, and more efficient communication through email. These improvements provided customers with more flexible and convenient options, in addition to streamlining case management, significantly contributing to greater operational efficiency and improving the customer experience.

- **Dissemination of legal opinions issued by the SSPD Legal Office:** various opinions issued by the Legal Office of the Superintendencia de Servicios Públicos Domiciliarios (SSPD) that impact the Company's operations were shared. This initiative ensured a clear understanding of relevant legal and regulatory aspects, facilitating proactive adaptation to potential regulatory changes and strengthening compliance.
- **Effective case closure:** specific protocols were implemented for the monitoring and continuous feedback of cases, which facilitated communication with customers and provided timely updates on the status and resolution of their requests. This focus on effective closure not only contributed to customer satisfaction but also strengthened trust in service and problem-resolution processes.
- **Coordinated work with different business areas to address oversight entity requirements:** strategic collaboration among various business areas was carried out to provide timely responses to oversight entity requests, in line with new administrative and regulatory guidelines. This coordination optimized response times and ensured compliance with regulatory provisions.
- **Implementation of the Customer Ombudsman and Authorities Interaction process:** the contracting of services for managing customer requests was finalized, covering administrative, technical, and operational areas. This implementation ensured quality, timeliness in service, and the adoption of standards aimed at continuous improvement and service digitalization, which optimized the customer experience and strengthened interaction with the corresponding authorities.



Enel X and Market Commercial Communications

In 2024, various initiatives were carried out aimed at positioning the Enel X brand and deploying the processes developed by Market and the energy service. These actions were implemented to strengthen relationships with residential, business, and government customers.

Within this framework, comprehensive communication strategies were designed and implemented, focused on reinforcing the affinity and closeness between customers and the Enel and Enel X brands. In this way, efforts were made to simplify commercial relationships and generate greater customer confidence in the services and products offered.

The Challenge of Communicating Electronic Energy Billing

In compliance with the requirement established by the DIAN (Dirección de Impuestos y Aduanas Nacionales) for the implementation of electronic billing, a comprehensive communication strategy was developed to ensure that users received clear and accurate information about Enel's transition process. Through a 360° communication plan, guidance was offered on how to complete registration, the ease of access to the new system, and the benefits that users could obtain with this transition.

The communication plan was implemented through Enel's own digital channels, with segmented amplification and press releases, and was structured in two phases. The first phase, carried out before the implementation of electronic billing, focused on providing educational content and guiding users through the registration process to access the new system. The second phase focused on highlighting the benefits of adopting electronic billing, while encouraging users to complete registration and update their information in the Company's system.

Advertising and Paid Content

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This year, two key projects aligned with commercial communication objectives were led: the development of the energy and customer satisfaction education plan, and the execution of the Enel X brand positioning campaign.

The energy and customer satisfaction education plan focused on developing a comprehensive strategy to reinforce communication actions around four key topics: tariff, billing, efficient use of energy, and digital channels. These topics, highly relevant for users, have a significant impact on the satisfaction of Enel's energy customers, and therefore require clear and effective communication that addresses their concerns and needs identified through the Company's various customer service channels. The rollout of the plan was carried out in the second half of the year, using traditional media and collaborating with digital influencers. This strategy delivered significant results across all communication fronts, with 30,081,190 digital impressions, 46 TV broadcasts, 354 radio spots, 1,140 people reached through BTL actions, and coverage in 48 neighborhoods.

For the third consecutive year, the umbrella positioning campaign was carried out, whose main objective was to strengthen the recognition of the Enel X and Enel brands, as well as to create a stronger connection with customers from an experiential perspective, going beyond strictly commercial communication. The campaign sought to establish a more direct and authentic communication platform, integrating people's daily lives and highlighting how the energy service offered by Enel is an essential component of their everyday routines. To this end, three key themes were addressed: energy as a service, electric mobility, and public lighting. As part of this strategy, various activations were carried out in spaces in Bogota and Cundinamarca. The campaign,

which had a 100% digital focus, was executed through automated advertising (programmatic) and high-reach social platforms, achieving a reach of 79.5%.

Throughout the year, more than 10 advertising campaigns were conducted in digital media, automated (programmatic) advertising, and radio, along with other actions that reached local television, outdoor advertising, and inserts in energy bills. Among the main campaigns were those focused on promoting the different Customer Service digital channels, as well as those related to digital payment methods and the use of the PSE button as a secure transactional channel. For Enel X, standout campaigns included those aimed at service channels for public lighting, the value proposition in electric mobility, electrical adjustments, and Enel X assistance services.

Digital Communication

During this year, Enel X made significant progress in its digital presence and in strengthening its digital assets, as part of the comprehensive brand positioning strategy. On social networks, Facebook recorded growth both in the number of followers and in the engagement rate, which increased by 66.5% compared to 2023, resulting in greater interaction with content. On Instagram, the number of followers doubled, and the engagement rate grew by 100% compared to the previous year. On LinkedIn, increases were recorded in the number of followers, reach, and interactions.

Additionally, the website experienced 19.3% growth in visits compared to 2023.

The average time spent on the site increased by 4%, reflecting visitors' interest in the content offered. In terms of organic traffic, which refers to visitors arriving at the site through search engines such as Google without the need for paid advertising, a notable increase was observed, rising from 199,365 to 273,796 users, thanks to improvements implemented in search engine optimization (SEO). This made the website more visible and accessible to users seeking information related to Enel X's services.

www.enelx.com/co/es



Website	Enel X
Visits	484,668 (▲19.3%)
Average Time	1.27 minutes (▲4.0%)
Organic Positioning	273,796 users (▲37.3%)
Leads	3,712 (▲28.1%)
LinkedIn	
Engagement	12,56% (15.6%)
Followers	7,368 (▲16.88%)
Reach	398,594 (▲34.92%)
Interactions	50,052 (▲11.11%)
Facebook	
Engagement	3.33% (▲66.5%)
Followers	3,478 (▲17.77%)
Instagram	
Engagement	2.01% (▲100%)
Followers	4,487 (▲109%)
Interactions	22,420 (▲17.6%)

Comparison Between 2023 and 2024. Figures Updated to December 14, 2024

In 2024, the development of the brand "humanization" strategy stood out, mainly through social networks such as Instagram and LinkedIn. This strategy consisted of creating content closer to customers, highlighting Enel employees as the main protagonists. A total of 55 posts were published on Instagram (with 7% engagement) and 37 on LinkedIn (with 13% engagement). The results showed a stronger connection between the audiences and the brand, which contributed to the growth of digital assets and positive positioning.



Brand Management, Events, Sponsorships, and Internal Communication

During this year, event management focused on creating interaction spaces that strengthened relationships and offered experiences that not only showcased the range of products and services but also explored current and personally relevant topics. More than 15 gatherings were held, including the Colombian Fruit Tasting, the II Electric Mobility Summit, the Christmas Lighting Showroom, and an event on energy demand response. One of the most notable moments was the conference by Stephen

M.R. Covey, who, before more than 200 attendees, shared his vision on how to develop trust-based leadership, a key to achieving successful business results.

Regarding participation in external settings, eight initiatives were sponsored nationwide, including the Latam Mobility Summit organized by Invest in Latam, the Congress of Municipalities organized by the Colombian Federation of Municipalities, the Andesco Congress, and the International Auto Show organized by Corferias, among others. In addition, for the fourth consecutive year, Enel was the official sponsor of the Enel X Night Race 10K,

the only nighttime race endorsed by the Colombian Athletics Federation, which in 2024 brought together more than 8,000 runners who enjoyed this sporting event thanks to public lighting provided by Enel X. Likewise, Enel X representatives participated as speakers in more than 10 strategic forums organized by major institutions, such as the MEM Energy Congress, the Fenalco Staff Meeting, and the Sustainable Mobility course at the National University of Colombia, in collaboration with the Bogota Mobility Secretariat and the European Union.

As part of brand management, a strategy was developed in collaboration with Organización Corona to highlight the construction and commissioning of the solar park at Corona's industrial eco-park for tile production in Sopó, Cundinamarca. Both companies worked on a 360° campaign that integrated digital communication and press efforts, showcasing the characteristics of the solar park developed by Enel X and the benefits it will provide in sustainability, energy efficiency, and decarbonization, both for Corona and for the region. As a result, more than 10 publications were obtained in national and local media, in addition to various posts on the social networks of both companies, surpassing 1,000 likes.

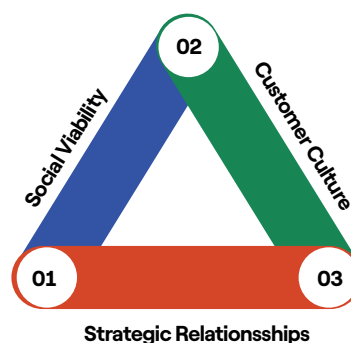
Management of Social Impacts and Risks

The strategy for managing social impacts and risks, as a fundamental principle of social, economic, and environmental profitability, is based on principles of engagement, communication, and participation with the Company's stakeholders.

Ensuring the effectiveness of business decisions and actions constitutes the cornerstone of business sustainability, grounded in participatory and democratic principles. This approach prevents reactive, costly, and inefficient actions, benefiting all parties involved.

The strengthening of mutual trust, respect toward communities, and affinity with the Company is achieved through activities such as transparent, timely, and relevant communication of decisions and actions, which contributes to consolidating the Company's sustainability.

The relationship and social management strategy has been conceived as a key pillar for achieving business objectives, defining three main lines of action:



- **Strategic relationships:** building, maintaining, and enhancing long-term, sustainable relationships of trust and affinity, promoting and ensuring spaces for dialogue and debate with stakeholders on issues of common interest.
- **Social viability:** through engagement, communication, and information actions, the aim is to create legitimate, trustworthy, and productive social environments around the development of the Company's projects and operations, thereby ensuring sustainable social development.
- **Customer culture:** fostering strategic alliances with communities to support corporate actions, by strengthening civic skills and competencies related to knowledge of the business and other topics of common interest.

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Juntos por Cundinamarca

With the start of the new municipal administrations, Enel launched the Juntos por Cundinamarca project, which consisted of building closer ties between the Company and the new municipal administrations. As part of this project, contacts were established with 105 mayor's offices through 9 meetings, which included the participation of entities such as the Cundinamarca Secretariat of Mines and Energy, the Ministry of Mines and Energy, and the Office of the Ombudsman. During these meetings, various topics of common interest were addressed, such as:

- Operation management
- Investment plan
- New connection processes
- Sustainability projects
- Customer service channels



Enel Territorio

With the objective of improving stakeholder perception, the Enel Territorio strategy was developed, aimed at strengthening interaction and engagement activities with municipalities in the area of influence. The results obtained through this strategy were as follows:

- 8 municipalities benefited
- 218 community action boards contacted
- 575 community interactions

This strategy helped strengthen ties with local communities, driving social development and sustainability in the territory.

Social Viability

Through engagement, communication, and information strategies for different stakeholders, efforts were made to build bonds of trust and closeness that ensure social development. Some of the key activities included:

- **Feasibility of land acquisition:** identifying social risks for the future construction of substations
- **Compliance with environmental licensing obligations:** ensuring compliance with the social commitments of environmental impact studies
- **Project outreach with authorities:** strategic meetings with mayors, council members, and other stakeholders as part of the process.



Projects in Feasibility

- Norte Substation
- Techo–Veraguas High-Voltage Line
- Occidente Substation
- Intexona Substation
- Centenario Substation
- Guaymaral Substation
- Tren de Occidente High-Voltage Line
- Centenario Substation
- Guaca–Colegio High-Voltage Line
- Porvenir Substation
- Bochica Substation
- Muña–Sauces High-Voltage Line
- Zipaquirá–Ubaté High-Voltage Line
- Medina–Mámbita High-Voltage Line

Customer engagement

- Bogota
- Funza
- Soacha
- Fusagasugá
- Anapoima
- Girardot

Customer Culture

This initiative focused on creating training and information spaces to strengthen civic skills and competencies in understanding the business, as well as other topics of common interest, targeting various stakeholders such as private companies, public institutions, educational institutions, and customers in general.

The topics covered in these activities included:

- Talks on the efficient and productive use of energy
- Electrical risk
- Tariff regime
- Non-conventional sources of generation

A total of **37 talks were held with the participation of 1,521 attendees**, thereby contributing to the strengthening of energy culture and education within the community.

Customer Experience Measurement

In 2024, Enel obtained a cumulative result of 3.2% in the measurement of the Relational NPS, a metric that seeks to determine the overall level of recommendation for the energy product and which provides the Company with input from the customer's perspective to manage their experience. Promoter customers value the energy service provided and consider it good, as is the case in Bogota, a zone that has shown significant improvement. On the other hand, detractor customers refer to issues associated with increases in the bill amount and the need to improve service quality, particularly in some areas of Cundinamarca.

NPS Results

	2024	2023
Energy Cundinamarca	-17.1	-19.2
Energy Bogota	10.4	12.3
Overall	3.2	3.8

Non-Regulated Market Customers

In Colombia, the Non-Regulated Market is composed of end customers who consume more than 55 MWh per month or have a maximum power demand starting from 0.1 MW. Enel Colombia S.A. E.S.P. serves customers in this market mainly from the industrial and commercial sectors, for which it provides specialized service channels to offer advice on energy negotiation and deliver energy solutions aimed at efficiency, sustainability of companies, and of the planet.

The commercial demand of the Non-Regulated Market served by Enel in 2024 was 4.9 TWh, equivalent to 19.05% of the total national demand of this market, maintaining the Company as the leading energy supplier in the Non-Regulated Market in the country. During 2024, 1,145 connection points (consumption points) corresponding to 427 customers were served.

Non-Regulated Market Demand Enel Colombia

Figures in TWh	2023	2024	YoY
Non-Regulated Market	4.6	4.9	0.3 +6.5%

Summary of Non-Regulated Market Customers



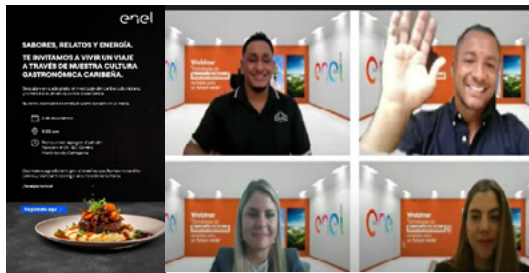
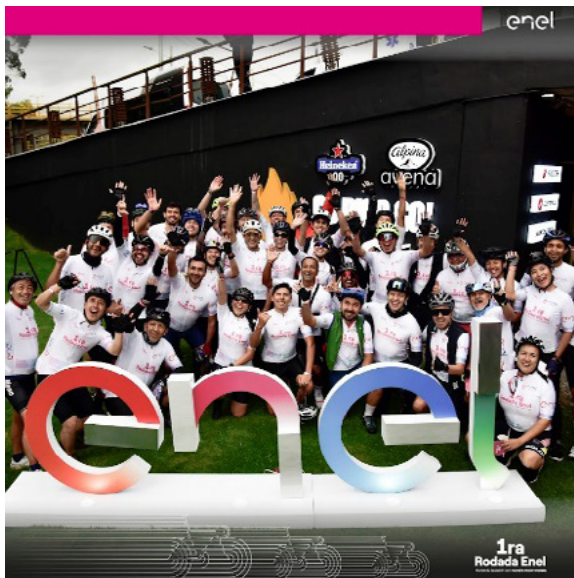
The demand of Enel Colombia's Non-Regulated Market was distributed as follows: Eastern area 57%, Caribbean 20%, Southwestern 11%, Northeastern 9%, and Antioquia 3%.



CUSTOMER RELATIONSHIP AND SERVICE PLAN

Customer Relations

In 2024, customer relationship activities were re-sumed, focusing on strengthening relationships with various commercial partners, highlighted by activities in the sports, academic, and experiential fields, alongside experts.



Virtual and in-person spaces with customers were enhanced in order to delve into technical and regulatory topics of their interest, ensuring that the information provided was relevant for decision-making at both the energy and financial levels across all industries.



In addition, training sessions were held in Bogotá, Cali, Barranquilla, and Cartagena, addressing topics such as market updates, hydrology, energy efficiency, and customer service channels, with strong attendance at each session.



It is worth noting that, in the last quarter, with the aim of creating a learning space that would also generate value within organizations, a virtual course was held in collaboration with Universidad EAN, focused on organizational sustainability. More than 25 corporate clients from Colombia and CAM participated, and upon completing the program they received official certifications.

In order to improve the customer experience, the different available experience channels continued to be strengthened, such as the website, call center, WhatsApp Business, social media, and the support of commercial coordinators. Through these channels, customers were able to access market information, verify contract performance, validate billing data, make payments, review their consumption history, consult matrices, submit requests, request technical support, among others.

Call center

The exclusive service lines of the Non-Regulated Market continue to guarantee customer contactability, supporting both the necessary management for network operators to provide continuous nationwide service, through the reporting of energy quality events, as well as addressing questions and channeling new product and service offerings through the corresponding processes.

Currently, service is available via telephone and WhatsApp, the latter being the most preferred:

Telephone Channel Average:

664 calls/month

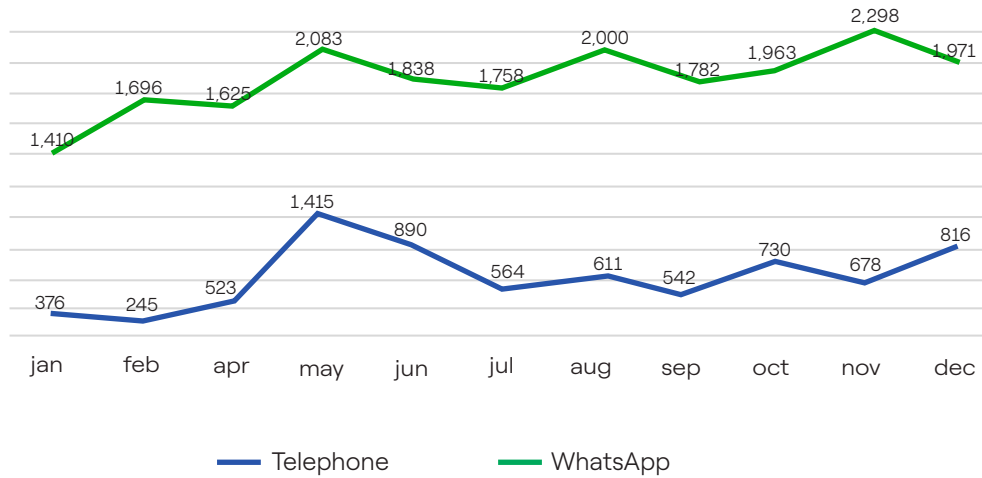
WhatsApp Channel Average:

1.857 interactions/month

Customer Relationship Plan



Canales de atención cliente

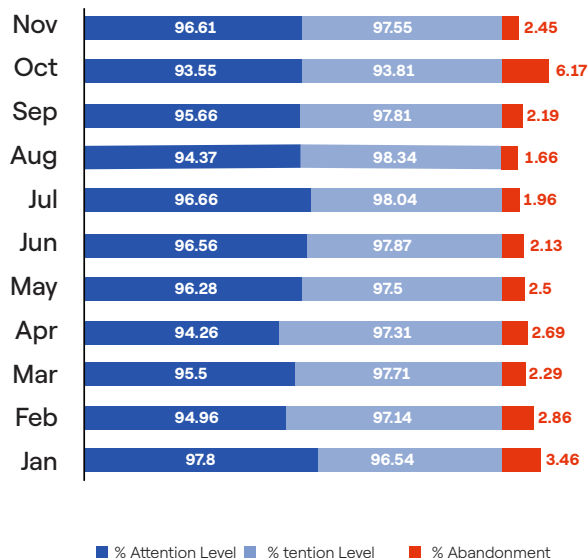


In terms of coverage, more than 3,850 calls related to power service failures from over 1,100 commercial connection points nationwide were handled.

On the other hand, high standards of contactability were guaranteed: on average, 95.7% of incoming calls were answered within the first 20 seconds, and the abandonment rate was below 3%.

Finally, in order to ensure continuity and improve case traceability while guaranteeing process quality and compliance, the Salesforce CRM was implemented. This system records all failure reports, requests, and customer inquiries, while centralizing the information collected for consultation by the commercial team, enabling them to channel and respond effectively to customer needs.

Service, attention, and abandonment levels in 2024



Website

In 2024, the following website continued to be used: <https://clientesmnr.enel.com.co/excellencecol/#/login> where Non-Regulated Market customers can access personalized content.

One Hub

The content of Enel's main website, www.enel.com.co, was updated with the objective of optimizing the user experience, reducing the number of clicks, and making navigation easier. This update included a redesign of internal graphics and a strategic use of colors, always aiming to provide updated and easy-to-understand information for customers. In addition, continuous monitoring of these digital improvements was carried out in collaboration with the communications team and various agencies.

Events and Training

With the purpose of sharing relevant information about the energy commercialization business with customers, a training plan was developed on:

- Energy market and current trends
- Regulations and applicable standards
- Energy efficiency
- Economic outlook
- Other current topics

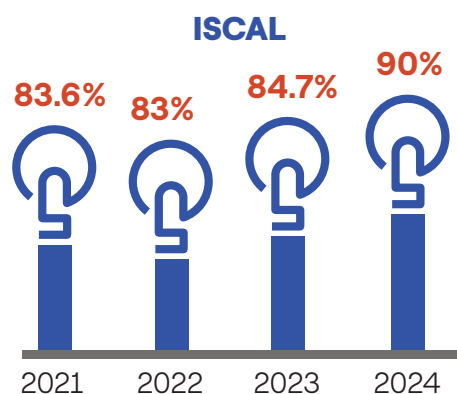
By the end of 2024, more than 600 attendees had participated in virtual and in-person events that form part of the national and CAM-level relationship plan.



Customer Satisfaction

The Energy & Commodity Management satisfaction survey measures customers' perception of their experience with the service received, in order to focus efforts and resources on addressing customer needs and improving their experience. Thus, the Quality Satisfaction Index (ISCAL) for 2024 reached 90%, an increase of 6 percentage points compared to the previous year. This result supports the value proposition focused on raising excellence levels in recent years, making it the highest ISCAL in the last five years. The customer satisfaction model evaluates aspects of the commercial relationship such as: support from commercial coordinators, communication channels, billing, satisfaction with technical services provided, brand image, and the call center, among others.

ISCAL Evolution



Carbon Credit Certificates

Always seeking to innovate and diversify its portfolio of services related to electricity and gas in order to meet increasingly demanding customer expectations, Enel Colombia entered the Colombian carbon credit market in 2020. Since then, it has achieved certification for the following hydropower plants: El Quimbo, Darío Valencia Samper, El Salto II, Tequendama, and Guavio Menor, as well as the El Paso Solar Plant.

The certificates from these plants are used by customers participating in the voluntary carbon market to mitigate greenhouse gas (GHG) emissions or to avoid the carbon tax in Colombia.

During 2024, the Company issued 1,125,980 carbon credits associated with renewable projects from the 2022–2024 period.

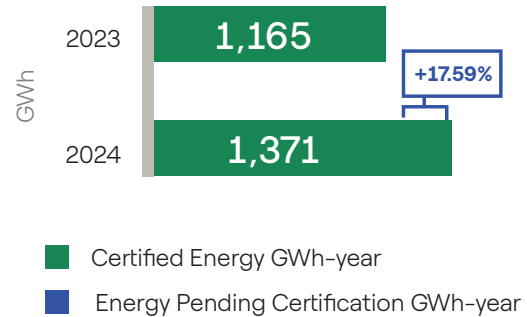
Renewable Energy Certification

Within its product portfolio, Enel Colombia offers its customers an innovative solution: I-REC certificates issued by The International REC Standard. These certificates ensure that the energy consumed during a specific period comes from non-conventional renewable energy sources, adding a distinctive and significant value to its products.

In 2024, Enel Colombia issued I-REC certificates to

101 customers, representing a consumption of approximately 1,371 GWh.

I-REC Certificates Issued – Colombia Certified Energy (GWh-Year)



Central America Customers

Wholesale and Non-Regulated Market

In Central America, energy was sold in the Wholesale Market as a result of public tenders, as well as through export and import transactions within the Regional Electricity Market (MER), according to the following detail:

The Regulated Market is composed of contracts awarded to Enel as a result of public tenders or private invitations, through which large amounts of energy are sold to distribution companies in Central American countries. Below are the sales to this market in 2024:

Wholesale Market Energy Sales – Central America

Figures in TWh	Type	Panama	Guatemala	Costa Rica
Wholesale Market	Sales to distributors	1.5	0.13	0.28
	Transactions in the Regional Electricity Market (MER)		0.12*	

*Centralized transactions managed by the trading company in Guatemala, which handles energy imports and exports within the MER and with Mexico.

For its part, the Non-Regulated Market is composed of end customers with a maximum power demand starting at 0.1 MW. In Central America, Enel primarily serves customers in the industrial and commercial sectors in this market, for which it provides specialized service channels aimed at offering advice on energy negotiation and energy solutions focused on efficiency, company sustainability, and environmental sustainability.

During this year, 214 consumption points were served in Panama and 29 in Guatemala, corresponding to a total of 102 customers (75 in Panama and 27 in Guatemala).

Non-Regulated Market Demand – Enel CAM

Figures in TWh	Panama	Guatemala
Non-Regulated Market	0.6	4

*Centralized transactions managed by the trading company in Guatemala, handling energy import and export transactions within the MER and with Mexico.

Energy Purchases

In Central America, in order to meet the requirements and energy sales commitments acquired, Enel purchased energy in the spot market from other agents of the Wholesale Market. The following table shows the details of purchases:

Energy Purchases – Central America

Figures in TWh	Panama	Guatemala
Wholesale Market	0.05	0.120

Customer Relationship and Service Plan

Customer Relations

In 2024, the Customer Service unit worked to innovate and provide the highest level of service and attention. In Guatemala, the Metric platform was used, a tool from the distribution companies that allows customers to access their measurements in real time.

In addition, the strategy of creating personalized relationships with customers was continued through direct and quarterly follow-up meetings. During this period, Customer Service stood out for its level of assistance and its commitment to service excellence.

In both countries, service to Large Customers is personalized. A dedicated area has been established to provide proactive customer care, which also supervises incidents at measurement points. These are resolved jointly with the customer and the technical provider.

In addition, a proactive relationship and customer care approach was maintained. Incidents at measurement points continued to be monitored, and follow-up meetings were held, which were key in generating additional business, adding new measurement points, and developing energy efficiency or solar energy projects.

Metric Platform – Guatemala

All customers benefit from having access to the platform when supply begins, allowing them to review their measurement data.

Events and Training

In 2024, a strategic engagement plan was implemented focused on strengthening customer loyalty in Panama and Guatemala, through activities related to energy efficiency, sustainability, and building stronger alliances. The main achievements include:

- **Training and Certifications:**
 - ISO 50001 Certification
 - Organizational Sustainability Course
- **Webinars:**
 - Topics: “Profitable Sustainability Strategies for a Green Future” and “Emergency Plants and Demand Optimization.”
- **Engagement Events:**
 - Enel Energy Day
 - Enel Regional Energy Trading

This plan promoted sustainable practices and responded to customer needs, achieving a positive impact on loyalty and satisfaction.

Customer Satisfaction

In 2024, ISCAL and NPS measurement continued through the firm Kantar Mercaplan for both countries, in addition to measuring the level of satisfaction after technical service was provided by the Company’s contractors.

The TRI*M is a KPI that measures customer loyalty and satisfaction levels. The ISCAL rating for Panama reached 88.2%, reflecting that customers are satisfied with aspects such as commercial relations, efficiency,

and problem resolution, positioning Enel as a company with strong and lasting business relationships.

In Guatemala, the customer service team obtained a highly outstanding result, with a score of 71 in the loyalty NPS indicator. The customer base considers that their expectations were met, that the Company worked in their best interests, and that it contributed positively to their business.

In Central America, during 2024, a total of 308,081 I-REC certificates were issued, distributed among Panama, Costa Rica, and Guatemala.

Number of I-REC Certificates Issued – Central America

Panama	144,672
Guatemala	162,799
Costa Rica	610

Renewable Energy Certificates

As part of the services Enel makes available to its customers, I-REC certificates are offered, through which clients can guarantee that their energy consumption comes from renewable sources.





Human Talent Management

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Material Topic: Management, Development, and Motivation of Employees; GRI 3-3

Enel Colombia seeks to foster a coherent work environment centered on people, where human talent processes are reflected in the well-being of employees and teams, as well as in the Company's results. This is built on people's capabilities and motivations, as well as on the creation of synergies and the efficient use of resources.

The actions aimed at managing, developing, and motivating people are based on a single Group-wide strategic direction and pipeline, while also responding to the specific needs of the Company and its people at the local level. In this way, projects are managed with an interconnected focus on culture, people's development and well-being, digitalization, and process simplification, creating an increasingly flexible and diverse organization, with an emphasis on data management, platforms, and hybrid work models that adapt to new ways of working.

The objective is to promote and value trust, flexibility, respect, innovation, and proactivity, paving the way for a space that increasingly encourages the entrepreneurial spirit of everyone within Enel.

Based on this model, work is carried out across the following areas of focus: **attracting, retaining, and developing the best talent; people's well-being; inclusion and diversity.** The Company is committed to people's growth and promotes innovation as a driver to enhance skills, sustainability as a way of acting responsibly toward the community and the environment, and diversity and inclusion as an essential part of its culture.

The aim is for people to develop a strong bond with the Organization by promoting job satisfaction, strengthening the workplace climate, and contributing to the creation of work environments that generate experiences of happiness, supported by opportunities for balance and integration between personal, family, and professional life, as well as opportunities for development and learning. The Company also seeks to ensure fair and competitive compensation within the framework of Total Rewarding, which supports the creation of memorable experiences throughout each person's corporate journey within the Organization.

Our Figures

GRI 102-8, 405-1 eI GRI 2-7

The Company in Colombia and Central America closed the year with a total of **2,421 direct employees**, 76 employees (3.04%) fewer compared to 2023. This reduction was mainly due to voluntary resignations in the following functions: Enel Grids, Enel X, Energy and Commodity Management, and Legal.

The downward trend in the number of employees is the result of the organizational restructuring that began in June/July 2023, which led to lower labor requirements for the Company.

No. of Employees Colombia & CAM

Country	2022	2023	2024
Colombia	2,317	2,281	2,225
Costa Rica	35	32	29
Guatemala	92	92	87
Panama	96	92	80
Total	2,540	2,497	2,421

Headcount by Country and Gender in 2024

Country/Gender	Headcount
Colombia	2,225
Women	773
Men	1,452
Costa Rica	29
Women	8
Men	21
Guatemala	87
Women	19
Men	68
Panama	80
Women	24
Men	56
Total	2,421

In addition, the Group is firmly committed to generating opportunities for women in the energy industry. For this reason, through different strategies, it actively promotes women's participation in its workforce. **On average, female participation in the workforce in Colombia and Central America was 34%, while male participation was 66%.**

With respect to the members of the governing body of Enel Colombia and Central America (7 principal members and 7 alternates), 64% are men (aged between 30 and 50: 2 – 14%; over 51: 7 – 50%), and 36% are women (aged between 30 and 50: 3 – 22%; over 51: 2 – 14%).

Additionally, 95.9% of our employees have permanent contracts, reflecting our commitment to stable and quality employment. However, fixed-term contracts are used mainly for the development of activities associated with investment or operation and maintenance projects. Likewise, 100% of employees work full time as an internal policy, which indicates high dedication and permanence in our operations. The reported number corresponds to the total headcount at the end of the period, that is, as of December 31 of the reporting year.

Permanent Employees 2024

Country/Gender	Headcount
Colombia	2,125
Women	737
Men	1,388
Costa Rica	29
Women	8
Men	21
Guatemala	87
Women	19
Men	68
Panama	80
Women	24
Men	56
Total	2,321

Temporary Employees 2024

Country/Gender	Headcount
Colombia	100
Women	36
Men	64
Total	100

Full-Time Employees 2024

Country/Gender	Headcount
Colombia	2,225
Women	773
Men	1,452
Costa Rica	29
Women	8
Men	21
Guatemala	87
Women	19
Men	68
Panama	80
Women	24
Men	56
Total	2,421

At Enel Colombia & Central America, priority is given to the hiring of employees under permanent contracts. However, in the case of Enel Colombia, fixed-term contracts are mainly used for activities with a defined duration, such as the development of projects involving the construction of substations, new networks, and new power generation plants, among others.

Distribution of Employees by Gender Colombia & Centroamérica

	Women		Men		Total
	Headcount	Percentage	Headcount	Percentage	
Colombia	773	34.74%	1,452	65.26%	2,225
Costa Rica	8	27.59%	21	72.41%	29
Guatemala	19	21.84%	68	78.16%	87
Panamá	24	30.00%	56	70.00%	80
Total	824	34.04%	1,597	65.96%	2,421

- The KPIs 2-7 b. iii and 2-7 b. v do not apply to Colombia & Central America.

From the perspective of valuing talent in different ways, the participation of people in different age groups is important for the Group. The majority of Enel's workforce in Colombia and Central America is made up of people between 30 and 50 years old, followed by people over 51, and finally those under 29, with an average age of 42.1 years.

Distribution of Employees by Age Range – Colombia & Central America

	18 to 29 years		30 to 50 years		Over 51 years	
	#	%	#	%	#	%
Colombia	163	7%	1,641	74%	421	19%
Costa Rica	3	10%	23	79%	3	10%
Guatemala	4	5%	68	78%	15	17%
Panama	4	5%	68	85%	8	10%
Total general	174	7%	1,800	74%	447	18%

The positions defined by Enel Colombia and Central America are divided into four categories:

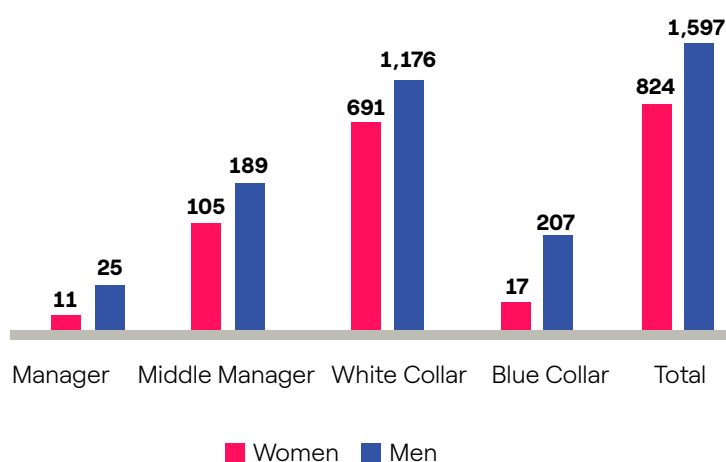
- Manager
- Middle Manager
- White Collar
- Blue Collar

At the end of 2024, in Enel Colombia and Central America, the distribution by category was as follows:

Position	Colombia		Costa Rica		Guatemala		Panama	
	Women	Men	Women	Men	Women	Men	Women	Men
Manager	11	22	0	1	0	0	0	2
Middle Manager	93	174	1	2	4	5	7	8
White Collar	659	1,133	7	8	11	21	14	14
Blue Collar	10	123	0	10	4	42	3	32
Total	773	1,452	8	21	19	68	24	56

Position	Colombia		Costa Rica		Guatemala		Panama	
	Women	Men	Women	Men	Women	Men	Women	Men
Manager	1.42%	1.52%	0.00%	4.76%	0.00%	0.00%	0.00%	3.57%
Middle Manager	12.03%	11.98%	12.50%	9.52%	21.05%	7.35%	29.17%	14.29%
White Collar	85.25%	78.03%	87.50%	38.10%	57.89%	30.88%	58.33%	25.00%
Blue Collar	1.29%	8.47%	0.00%	47.62%	21.05%	61.76%	12.50%	57.14%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Distribution of Employees by Job Category and Gender

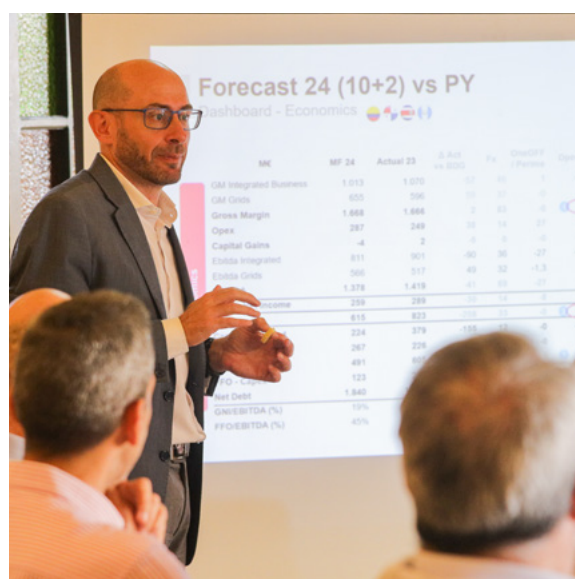


Local Executives

GRI 202-2

At the close of 2024, the percentage of managers (Managers) in Colombia who were local stood at 84.2%, representing a 4.1% decrease compared to 2023. In the case of Central America, 100% of managerial positions are held by locals.

Country	2023		2024	
	Local	Impatriates	Local	Impatriates
Colombia	36	5	32	6
Costa Rica	1	0	1	0
Guatemala	0	0	0	0
Panama	2	0	2	0



Local executives are defined as those employees who hold managerial positions (Managers) and who perform their duties directly in their country of origin.

Employees Approaching Retirement

GRI EU-15

In compliance with pension law requirements in each country (Colombia, Panama, Costa Rica, and Guatemala), employees are subject to the respective conditions for access to old-age pensions, according to the following parameters:

Colombia:

Number of weeks of contributions and the required age according to gender.

Women 1,300 weeks of contributions 57 years	Men 1,300 weeks of contributions 62 years
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	Next year	In 5 years	In 10 years
Women	14	45	158
Men	38	137	310

Costa Rica:

Number of months (quotas) of contributions and age required:

Women 300 quotas of contributions 65 years or 405 quotas of contributions 63 years	Men 300 quotas of contributions 65 years
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	Next year	In 5 years	In 10 years
Women	0	0	0
Men	0	0	0

Panama:

Number of months (quotas) of contributions and age required:

Women 240 quotas of contributions 57 years	Men 240 quotas of contributions 62 years
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	Next year	In 5 years	In 10 years
Women	0	2	6
Men	0	1	5

Guatemala:

Number of months (quotas) of contributions and age required:

Men and Women 240 quotas of contributions 60 years
--

	Next year	In 5 years	In 10 years
Women	0	0	1
Men	1	2	15

The category with the highest number of employees nearing retirement is White Collar, with the largest percentage of employees expected to meet the requirements within the next 10 years.



Turnover ⁽¹⁾

GRI 401-1

Thanks to talent retention strategies and improvements in the selection process for recruitment profiles, Enel Colombia achieved a turnover rate of 6.1%. In the case of Central America, the turnover rate was 11.7%.

Turnover by Country

Colombia

- **79 new hires**
 - 49 men, 30 women
 - 31 under 30
 - 47 from 30 to 50
 - 1 over 50
- **135 departures:**
 - 77 men, 58 women
 - 8 under 30
 - 83 from 30 to 50
 - 44 over 50
- **2,225 final workforce**
- **6.1% turnover**

Panama

- **1 new hires**
 - 1 men.
 - 1 under 30
- **13 departures:**
 - 9 men, 4 women
 - 4 under 30
 - 6 from 30 to 50
 - 3 over 50
- **80 final workforce**
- **16.3% turnover**

Costa Rica

- **0 new hires**
- **3 departures**
 - 1 men, 2 women
 - 3 from 30 to 50
- **29 final workforce**
- **10.3% turnover**

Guatemala

- **2 new hires**
 - 2 men.
 - 1 under 30
 - 1 from 30 to 50
- **7 departures:**
 - 6 men, 1 women
 - 6 from 30 to 50
 - 1 over 50
- **87 final workforce**
- **8.0% turnover**

(1) Turnover calculation: Total annual departures / final workforce of the Organization. Includes direct employees with both fixed-term and permanent contracts.

Colombia

- **78 voluntary resignations**
- **3.5% of the total workforce**

Panama

- **3 voluntary resignations**
- **3.8% of the total workforce**

Costa Rica

- **3 voluntary resignations**
- **10.3% of the total workforce**

Guatemala

- **4 voluntary resignations**
- **4.6% of the total workforce**

Country	% TURNOVER		
	Under 30	30 to 50	Over 50
Colombia	0.36%	3.73%	1.98%
Women	0.18%	1.80%	0.63%
Men	0.18%	1.93%	1.35%
Costa Rica	0.00%	10.34%	0.00%
Women	0.00%	6.90%	0.00%
Men	0.00%	3.45%	0.00%
Guatemala	0.00%	6.90%	1.15%
Women	0.00%	1.15%	0.00%
Men	0.00%	5.75%	1.15%
Panama	5.00%	7.50%	3.75%
Women	1.25%	2.50%	1.25%
Men	3.75%	5.00%	2.50%



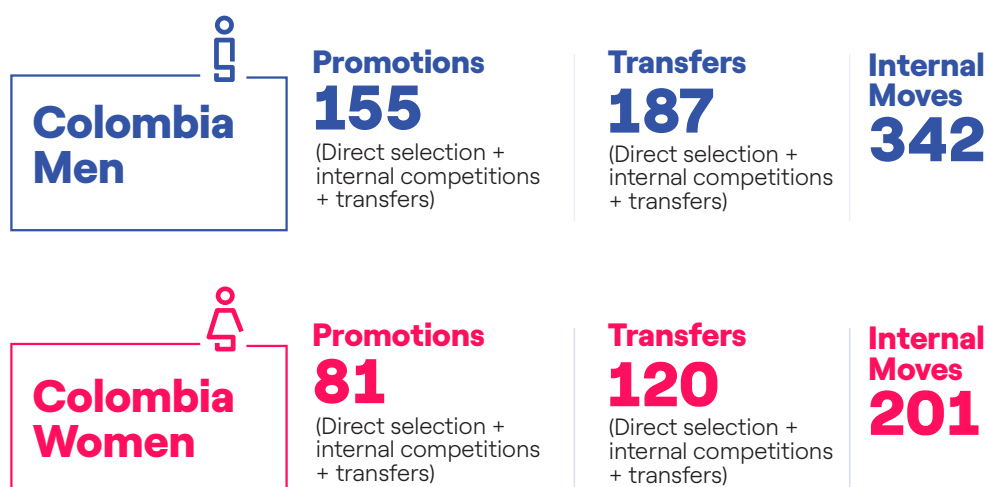
Hiring Rate by Country ⁽²⁾

Hiring Rate by Country, Gender, and Age	Under 30	30 to 50	Over 50	Total
Colombia	1.4%	2.1%	0.0%	3.6%
Female	0.7%	0.7%	0.0%	1.3%
Male	0.7%	1.4%	0.0%	2.2%
Costa Rica	0.0%	0.0%	0.0%	0.0%
Female	0.0%	0.0%	0.0%	0.0%
Male	0.0%	0.0%	0.0%	0.0%
Guatemala	1.1%	1.1%	0.0%	2.3%
Female	0.0%	0.0%	0.0%	0.0%
Male	1.1%	1.1%	0.0%	2.3%
Panama	1.3%	0.0%	0.0%	1.3%
Female	0.0%	0.0%	0.0%	0.0%
Male	1.3%	0.0%	0.0%	1.3%
Total general	1.4%	2.0%	0.0%	3.4%

Internal Mobility ⁽³⁾

Within the Organization, employees can achieve internal mobility, understood as role changes within their area, changes of area, or changes of position according to business needs. In Colombia, this indicator recorded 543 internal moves, representing an internal mobility rate of 24.3%. For Central American operations, information on internal mobility is not available due to updates in the information systems.

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Compensation

Employee compensation is carried out in a transparent and objective manner, with the intention of directly impacting the Organization's management, talent care, and diversity. In this way, the Company attracts, retains, and develops the potential of the best human talent, generating shared value for shareholders, customers, and employees.

(2) Number of new hires / Final workforce

(3) Internal Moves / Organization's average accumulated workforce

Factors Considered in the Compensation Process



Total Annual Compensation

At Enel, employees are entitled to their monthly base salary, guaranteed cash payments, and variable compensation models, the main ones being MBO, AB, and union-based models. Additionally, other variable compensation mechanisms are available. In 2024, Energy Management bonuses were awarded to energy management staff, the E-SIM model was applied to sales staff, and the BD model was implemented for personnel assigned to business development at Enel Green Power.

Total Rewarding

In order to maintain salary competitiveness, internal equity, reduce the gender gap, foster talent development and retention, as well as recognize higher performance levels, the following **Monetary Rewarding** actions were applied:

Total Actions	Detail of Actions
Colombia: 557 actions (25% of the workforce)	196 salary adjustments (8.8% of the workforce)
	302 non-salary bonuses (13.6% of the workforce)
	59 paid leaves (2.6% of the workforce)
	103 salary adjustments
Central America: 110 actions	38 for unionized employees
	(Only unionized staff in Panama)
	65 for non-unionized employees
	No non-salary bonuses were granted.
	7 paid leaves

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Pay Gaps

GRI 405-2

In the case of Enel Colombia, pay gaps are monitored by gender and job category to promote equal pay. Compared to the previous year, there was a reduction in the gap in favor of men; however, the gap is now in favor of women by 1.6%, positioning the Company at 101.6%, a very good indicator since the Company is very close to 100%, which represents complete equity.

Country	Manager	Middle Manager	White Collar	Blue Collar	Total	
Colombia	93.2%	98.6%	98.8%	79.6%	101.6%	
Central America	N/A. there are no women associated with this category.		105%	86%	84%	109%

* For Colombia, the Managers' pay gap excludes the Chairman of the Board and the Top 200 executives, whose positions are valued under HAY/IPE standards within Enel. Their compensation is managed directly from Italy (for the Top 200) and is strictly confidential in the case of the Chairman of the Board.

* The indicator is measured with respect to the Company's female workforce. If the ratio is above 100%, the gap favors women; if it is below 100%, the gap favors men.

Compensation Workshops

These were carried out with the purpose of explaining how the compensation process works in a clear and transparent manner to people in leadership positions within the Company. In 2024, 17 workshops were held with 147 leaders, covering 87% of them, with an average rating of 4.85. In these sessions, the criteria used for salary analyses were explained, as well as the factors considered in such analyses (internal equity, external competitiveness, career path, and performance). The workshops also covered the composition of fixed and variable compensation, provided leaders with tools to answer basic questions related to the compensation of their team members, and offered general information about the process.

Talent Without Labels: Diversity and Inclusion

The care of people, along with diversity, equity, inclusion, and belonging, are key pillars in human talent management and form part of the Company's strategic approach. The objective is to ensure a balance between personal and family life in a work environment with equal opportunities, valuing differences.

Cross-Cutting Actions:

Throughout the year, different communication initiatives took place on commemorative dates to strengthen the culture of diversity, equity, and inclusion, such as International Women's Day, the International Day Against Homophobia, Biphobia and Transphobia, Pride Month, the International Day for the Elimination of Violence Against Women, among others.

The business partner teams organized initiatives aimed at promoting diversity, equity, and inclusion across different lines of the business, addressing the needs of each perimeter. The dissemination of diversity capsules featuring impactful stories of women in business, DEI footprint workshops with leaders, among other actions, were implemented with the participation of more than 1,900 people in the region.

From the offering of the Corporate University, the School of Diversity was available, providing the following training opportunities with the corresponding participation:

- Break the Barriers of the Unconscious: Let's Identify Biases – 41 participants
- Shared Responsibility, Neither Heroes nor Heroines – 61 participants
- How to Become Diversity Advocates – 18 participants
- Inclusive and Diverse Leadership Conference, featuring Brigitte Baptiste as keynote speaker, with 250 attendees

Actions by Diversity Focus Areas:

Gender Equity:

Equipares Gold Seal:

Since 2015, Enel Colombia has been part of the Equipares Seal initiative of the Ministry of Labor of Colombia, supported by the Presidential Council for Women's Equity and with technical support from the United Nations Development Program (UNDP). This program seeks to implement a Gender Equality Management System. In 2018, the Company obtained the Gold Certification for the first time, and in 2021 it received recertification as proof of the Organization's commitment to this strategic endeavor. With dedicated and consistent work, in 2023 Enel was recertified for the second time, remaining the only company in the mining-energy sector to obtain this recognition. During 2024, actions and initiatives were undertaken to maintain this important recognition.

P&O Diversity Committee

Within the P&O management, there is a committee made up of the manager, team leaders of business partners, those responsible for the diversity, equity and inclusion area, and specialist areas involved in diversity management. This committee meets monthly to review progress on gender and diversity initiatives and to identify impactful actions that promote greater participation of women in business and strategic spaces.

Gender Indicators

Through monthly monitoring of more than 15 indicators, specific opportunities were identified in processes or areas to implement concrete actions that contribute to gender equality. In 2024, a total of 167 people were short-listed in external selection processes, with 52% female participation.

Indicators

Percentage of direct employees who are women

34%

Women Top 200	0%
Women Managers	30.6%
Women Middle Managers	35.7%
Women White Collar	37%
Women Blue Collar	7.6%

Percentage of leadership positions held by women

35.2%

Vacancies filled by women	36%
Internal competitions and direct selections filled by women	36%
External hires filled by women	37%
Women included in the succession plan	52%
Female attrition	41%
Pay gap (in favor of women)	1.8%

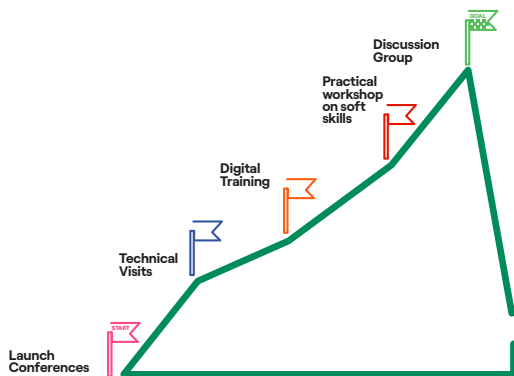
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Engagement

The Company remains part of the Gender Parity Initiative in Colombia, belonging to the leadership group of this national public-private alliance that brings together companies with significant progress in gender equity.

- As part of the transformation and improvement process promoted by the Women in Core Areas program, an annual strategy is designed and implemented to provide development opportunities for women in the Company interested in joining the core business areas. This initiative contributes to their personal and professional development, while ensuring a talent pool that helps progressively close gender gaps. For 2024, the Women's Development Pathway was designed, which included the following steps:

- Launch of the program that included a virtual talk “Taking Control,” with the participation of 96 women.
- Technical visit to the Paraíso Plant, with the participation of 32 women, who not only learned more about the generation processes but also heard testimonies from women who work there.
- Two virtual digital skills programs: Artificial Intelligence (8 hours) and Power BI (12 hours), each attended by 35 women.
- Workshop “Without Fear of Success,” held both virtually and in person, which addressed topics such as self-esteem, resilience and assertiveness, conflict management, among others; attended by 47 women.
- Discussion forum “Flore-Ser,” with 3 panelists addressing leadership issues as well as the challenges and experiences they have faced in their different roles; this session was attended by 43 women.



- From the Corporate University’s offerings, the workshop “Shared Responsibility, Neither Heroes Nor Heroines” was held with 61 participants. Its objective was to promote an effective understanding of the performance of co-responsibility roles in different settings such as parents, children, etc.
- A workshop aimed at women’s development was also designed, initially for the Grids line, entitled “Do You Live With the Impostor?” which had 16 participants.
- In addition, Enel Fest was created, a space promoted by the Training and Development Unit to strengthen a culture of gratitude by enhancing talents. As part of this program, the panel “Women Who Transform” was held, with the participation of 45 people.

Sexual diversity

Friendly Biz Certification:

In order to create spaces free from discrimination against sexually diverse individuals, in 2024 the Corporate Friendly Biz Seal was continued, in partnership with the LGBT Chamber of Commerce. Eight Friendly Biz workshops were held with the participation of 612 people, addressing general aspects of diversity and important details for management in processes that impact the culture of non-discrimination and diversity. Of these participants, 53 were in Central America.

Age

As part of the training activities for 2024, the following course was offered:

Workshop “Highlight Your Personal Brand”: 56 student interns took part in this workshop, held on a semester basis, covering topics such as preparing a résumé, creating a LinkedIn profile, and preparing for the job market, with a duration of 2 hours.

Nationality

Training strategies: the online courses **“Understanding Multicultural Differences”** and **“Building Together an Inclusive and Diverse Culture for Enel”** continued to be offered to foster intercultural intelligence and facilitate assertive interaction with people of different nationalities, cultures, and customs; available on the Education platform.

Additionally, in the framework of the International Day of Cultural Diversity, key messages were shared through internal communications, emphasizing how diversity at Enel is experienced daily, and how those cultural differences lead to the creation of great ideas and more innovative work teams.

Disability

In line with the commitment undertaken by Enel through the Valuable 500 initiative to unlock the social and economic value of people living with disabilities worldwide, Enel develops strategies with a focus on customers and employees with disabilities.

With the objective of continuing to raise awareness around disability, information related to this aspect of diversity was shared through internal communication channels, which were also used to commemorate important dates regarding this dimension of diversity.

Well-being for Our People

Non-monetary Benefits

The design, planning, and execution of activities focused on the overall well-being of people in Colombia and Central America is a key factor when it comes to caring for talent. Through various initiatives in 2024, efforts were made to positively impact people's experience and loyalty, promoting balance among their personal, work, and family dimensions, development opportunities, and personal happiness.

To bring people closer to this goal with an experience tailored to their needs, life stages, and organizational role, a digital tool called "Benefits on Demand" was made available. This space allows individuals to select and organize the package of benefits they can access during the year, grouped into four main categories: My Care, My Time, My Experiences, and Monetary Benefits.

Use of the Benefits on Demand platform 2024

15,583
redemptions

 **37%**  **63%**



My Experiences:

Experience Vouchers:

Within the "My Experiences" category for Colombia, 89% of those with access to the benefit redeemed at least one voucher. Among the most popular products were Crepes & Waffles vouchers (1,226 redemptions), Cine Colombia tickets and combos (1,025 redemptions), Frisby restaurant vouchers (585 redemptions), and Cencosud group vouchers (525 redemptions).

Employees in Central America receive their "My Experiences" benefit directly. This was granted to 100% of the workforce, with each country redeeming it through its provider.

- **Panama:** a total of 80 experiences were delivered through physical cards redeemable at Arrocha, a department store.
- **Costa Rica:** 29 employees received store vouchers.
- **Guatemala:** 87 people received the benefit through a physical card called "Oh my card," which
- provides access to experiences in various businesses located both in Guatemala City and throughout the country.

Christmas Corners and Gift Baskets:

Recognizing the importance of bringing the Company's different groups together in innovative and diverse ways, Christmas Corners and the delivery of gift baskets were organized in Colombia. This activity reached more than 2,000 people across several offices. The event reflects the Company's commitment to fostering closeness and gratitude toward its people during such a meaningful time of the year. Eight Christmas Corners were held in seven different offices. Without a doubt, this event marked a memorable year-end, leaving a positive impact on all participants and highlighting the importance of celebrating achievements and collective effort together. In addition, at the corporate offices, the day of the Christmas Corner included activities for employees' children, allowing them to experience the holiday spirit at the workplace. A total of 168 children participated over the two sessions.



Recreational Vacations

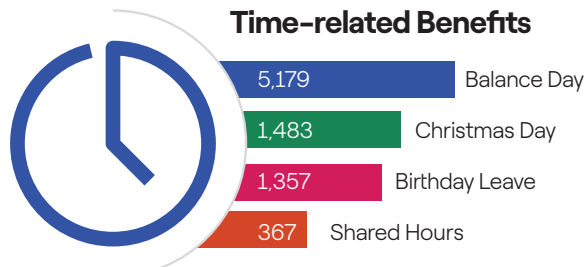
Recreational vacations were held in Colombia for children between the ages of 6 and 12, during two days of the vacation period, for the sons and daughters of Company employees. A total of 224 children enrolled, who visited a sustainable farm and traveled to Suesca to take part in adventure activities.



For employees or their children located in areas where Enel operates outside of Bogotá, 127 day passes were provided for use in different recreational centers located in regions such as Huila, Atlántico, Cesar, and Cundinamarca.

My Time

In the “My Time” category, men accounted for 62% of benefit redemptions (5,910 redemptions), while women accounted for 38% (3,682 redemptions). The most notable benefits included the Balance Day, Christmas Day, and Birthday Leave. This performance in usage highlights the importance of non-monetary benefits in the overall well-being of employees.



My Care:

The “My Care” category includes a broad range of training and recreational spaces focused on the emotional and physical care of employees. In total, 341 people participated in these activities during the year: 52% women and 48% men, showing balanced participation between genders.

My Care	Number of people who attended
Workshop “Couples’ Life”	60
Virtual Workshop “Finance”	68
In-person Workshop “Finance”	39
Day Just for Me	37
In-person Workshop “Harmonize Your Home”	39
Virtual Workshop “Harmonize Your Home”	26
Virtual Workshop “Pet Care”	27
Cooking	40
Total	336

Well-being Days

Additionally, linked to care-related activities, Well-being Days were organized in Colombia throughout the year, with the aim of promoting spaces for physical and mental care. In the first semester, 10 days of hand and back massage sessions were held. In the second semester, 13 sessions were organized featuring team games, basket activities, and logic games.



Open sessions

As a cross-cutting strategy, sessions called Open Sessions were held in November with the main objective of familiarizing employees with the “Benefits on Demand” platform. A total of 88 people participated in the three sessions, 48 women and 40 men, of whom 58 were in Colombia and 30 in Central America.

Partnerships

In addition, aligned with this commitment to diversifying well-being experiences, strategic partnerships are established for employees in Colombia:

Partner Brands	Type of Discount
Bacu	15% discount at all points of sale by presenting the Enel ID card
Starbucks	10% discount on beverages at the Parque de la 93 location
Disney	Ticket sales for the Disney Immerse event with a 30% discount for employees on weekday, weekend, and VIP tickets
Myriam Camhi	10% discount on products at Myriam Camhi. Not applicable to liquors or bottled beverages, nor to products sold at Carulla stores or at the Julio Mario Santo Domingo Theater
Pricemart	Will promote its brand and offer available memberships. Product tastings and a gift for those who purchase a membership
Kassani	20% discount on Kassani brand products and 15% on Actiu brand products, through physical or digital sales channels using the code KASSENEL
69 Gauchos	15% discount Monday through Thursday on food at both of the brand's locations

Monetary Benefits

Health Plans

In 2024, the Company continued to provide health plan benefits for the well-being of its employees and their families. These are supplemental plans, in addition to the mandatory ones, with access to specialized medical centers.

Colombia

Plan	Description
Unionized Employees	Covers 1,075 people in technical, technologist, and professional roles, all with direct fixed-term and indefinite contracts. The Company pays 100% of the fee charged by the provider's services, covering 66% of the target population. This group has a claims ratio of around 68%, considering that the costs assumed by the provider are relatively higher than what the Company pays for the service.
Comprehensive Plans	Covers 1,855 people, including employees and their immediate families. Beneficiaries receive coverage under the integral salary scheme. Professionals and department heads receive coverage of 50% of the fee charged by the provider, while for all other positions the coverage is 100%. In all cases, it covers the employee and their immediate family. This plan has a claims ratio of 75%.
Medical Services for Family Members	This medical and dental services plan covers 1,117 beneficiaries at 100% by the Company and is aimed primarily at family members of certain active employees and some retirees, with very exceptional cases covering employees themselves. More than 85% of the beneficiaries are over 69 years of age, which generates a very high claims ratio that usually exceeds 100%.

In Central America, the following plans are available:

Country	Description
Panama	There is a health insurance policy that covers 172 people, including employees and their immediate families. Unionized staff cannot include family members; however, management and non-union employees may do so. In both cases, 90% of the fee charged by the provider's services is covered, with employees paying the remaining 10%. This arrangement aligns with market practices in the country's insurance sector. This plan has a claims ratio of 97%.
Costa Rica	The health insurance benefit in this country covers 85 people, including 32 employees and their families. Over the past few years, this plan has also included coverage for members outside the employee's immediate family. For example, in some cases it covers a sibling, and in others, parents. This group had a claims ratio close to 37% at the end of 2024.
Guatemala	The health insurance policy in this country covers employees and their immediate families. The Company pays 100% of the fee charged by the provider for medical services.

Life Insurance Policy

The life insurance policies offered by Enel provide peace of mind and financial protection to employees and their families in the face of unforeseen events. The Company covers 100% of the premiums to ensure coverage for all employees.

Country	Coverage Amount	Annual Premium
	Unionized employees: 39 salaries	
Colombia	+ 21 for accidental death Comprehensive: 30 salaries +20 for accidental death	172,720 USD
Panama	24 salaries + 24 for accidental death	40,051 USD
Costa Rica	80,000 USD	9,830 USD
Guatemala	36 salaries	64,015 USD

Academic Excellence Scholarships

Year after year, Enel awards two academic excellence scholarships to employees' children. In 2024, there were 8 beneficiaries, with 100% tuition coverage, receiving amounts ranging from COP 8,000,000 to COP 34,500,000. This benefit may be applied at any certified or accredited university in Colombia or abroad.



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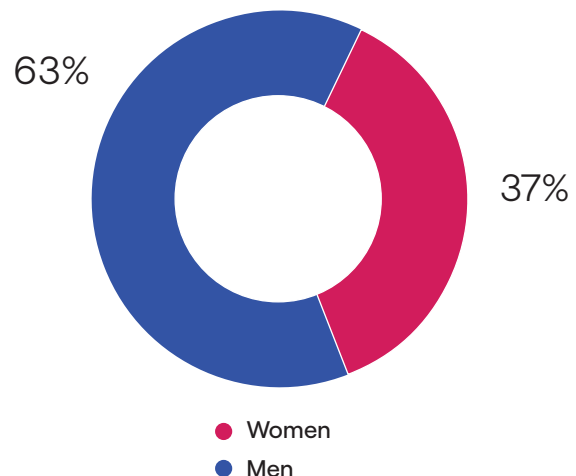
Training and Talent Development

GRI 404-1

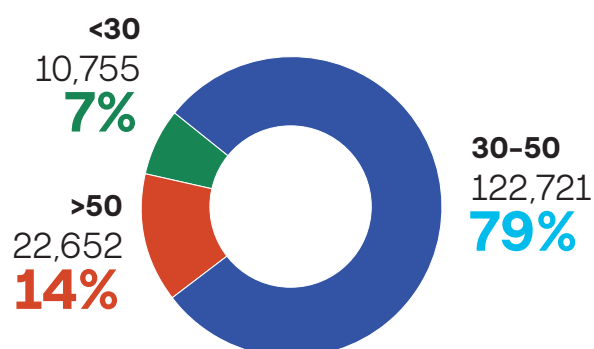
Enel Colombia has projects and initiatives aimed at training people and ensuring their overall well-being. In this regard, by the end of the year in Colombia a total of 145,125 training hours had been completed, with a general average of 65.22 hours per employee and an average satisfaction rating of 4.6 out of 5.

For Central America, the year closed with a total of 11,495 training hours, with a general average of 58.6 hours per employee.

Training hours by gender – Colombia & Central America



Training Hours by Age – Colombia & Central America



The training programs offered to employees are structured around four phases: identifying needs, conducting a study and approving the programs offered, executing the programs, and ensuring compliance with legal requirements.



Training Initiatives and Programs

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GRI 404-2

Program	Description
Training Plan	In 2024, the training plan was developed and implemented with emphasis on topics such as soft skills, digital training, leadership training, and technical training, all of which contributed to the strategy and needs of the different business lines.
Educational Loans and Sponsorships – Scholarships	The purpose is to support the training, development, and personal and professional growth of employees. Eight employees received support to pursue postgraduate studies, with sponsorship approvals ranging from 10% to 60%, and 14 employees received loans covering 100% of tuition costs, 5 of them at universities outside Colombia.. In Central America, there is a scholarship and loan program for permanent employees, aligned with the Company's structure, needs, technical development, and modernization, thereby fostering human capital. For 2024, this benefit was not requested.
Development Routes	The aim of development paths is to design activities and training courses according to the needs of the different groups of employees. In 2024, the paths were: 1. Growing Leaders 2. New Enel Talents 3. Growth Promoters 4. Successors Pipeline 5. Women's Path 6. Students in Progress
Reskilling y Upskilling	Technical and soft skills training sessions were conducted that contribute to the energy transition and digital transformation.
Change Management	The change management methodology continued to be applied in transformation processes of the Grids line. The goal was to promote intrapreneurship among people in Grids through actions aimed at driving simplicity and operational excellence, contributing to improved customer relations and empathy.

Program	Description
Languages	This is a program designed to provide tools in listening, speaking, and writing for the learning and improvement of languages such as English and Italian, with personalized and/or group classes, depending on the needs of the positions and roles performed. A total of 70 people participated: 47 in group classes, 23 in personalized classes, 37 in Italian, 30 in English, 2 in Spanish, and 1 in Portuguese. In addition, 150 licenses were made available to train employees in 12 languages with different approaches. Based on employees' searches, the platform suggests new topics using artificial intelligence.
Total Rewarding	This encompasses various training initiatives to recognize employees for their performance, such as certifications, diplomas, and language programs.
HSEQ Training	In Colombia, several training sessions were carried out in coordination with the HSEQ Unit to ensure compliance with current regulations on topics such as working at heights, confined spaces, electrical risk, integrated management system, personal protective equipment, among others. In Central America, an HSEQ training plan was implemented together with the department, with training sessions aimed at strengthening technical skills in safety, health, environment, and quality, in compliance with the regulations and laws of each country. Some of the mandatory training conducted included electrical safety and STOP – detection of findings during inspections.

Performance Management

GRI 404-3

Enel's strategy is based on the care and centrality of people, who are the protagonists of changes, challenges, and results, with sustainability, flexibility, resilience, effectiveness, and efficiency as its fundamental pillars.

To evolve and achieve the 2024 objectives, the Organization identified as its reference point the values of trust, innovation, proactivity, flexibility, and respect, an ecosystem of values that makes its corporate culture unique. These five values represent the compass that guides behavior, decisions, and the organization of work.

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These are the definitions of Enel's corporate values:

TRUST: We act with responsibility, integrity, legality, and autonomy to build relationships of trust with our stakeholders and customers.

We collaborate openly to strengthen trust in ourselves, in others, and in the Organization so that we can succeed together. We develop solid skills and relationships to manage complexity in the best possible way.

INNOVATION: We work with curiosity to open energy to new uses, technologies, and people, learning from one another and identifying new benchmarks. We transform ideas into value for ourselves and for our stakeholders.

PROACTIVITY: We act with an entrepreneurial spirit, taking care of our Company, building our future, and being protagonists of the energy transition. We take initiative to achieve concrete and sustainable results without wasting energy and by focusing on the needs of our customers.

RESPECT: We respect ourselves and others, each with their unique character. We responsibly uphold rules to protect and safeguard safety, health, the environment, and human rights. We recognize the value of differences, ideas, opinions, and merit to ensure quality in everything we do.

FLEXIBILITY: We manage change and transform it into an opportunity; we anticipate and embrace it. We redefine priorities considering the context, always acting with consistency, simplicity, and speed. We maintain an attitude of continuous improvement and a willingness to learn from others and from experience.

The Company is evolving toward an evaluation system called Performance Management, with the objective of promoting and valuing the talent of each employee through the assessment of challenging goals, adherence to corporate values and behaviors, and generosity through feedback as a pillar for contributing to personal, leadership, and team development.

It is carried out once a year, when the leader evaluates each of their employees directly and objectively against the results achieved in the proposed goals and the values applied in their daily work, on a scale from 1 to 5. This produces an overall evaluation that represents the performance score, which is shared by the leader in a feedback meeting with the employee.

In 2024, 98.4% of employees in Colombia received a performance evaluation under this methodology.

Percentage by country of performance evaluation – Central America	
Panama	99%
Costa Rica	100%
Guatemala	100%

Performance Management Indicators by position

Category	Colombia	Costa Rica	Panama	Guatemala
Manager	34	1	2	0
Middle Manager	267	3	17	9
White Collar	1,896	16	29	35
Blue Collar		10	35	45
Total	2,197	30	83	89

Performance Management Indicators by gender

Category	Colombia	Costa Rica	Panama	Guatemala
Women	772	9	25	20
Men	1,425	21	58	69
Total	2,197	30	83	89

About People

For 2024, the methodology aimed at enhancing the development, recognition, and attraction of talent was consolidated.

The About People sessions were held with the following objectives:

- Empowering people
- Building a culture of trust and respect through open and sincere dialogue
- Caring for people by listening to their needs and supporting their development
- Discovering and nurturing their talents and passions

The development process consisted of three phases:

- **Phase 1:** Identification of each employee’s potential by their current leader
- **Phase 2:** Development of the About People roundtable by Management / Deputy Management / Division
- **Phase 3:** Feedback and Feedforward interview for each employee

More than 97 meetings were held, with 282 hours invested with leaders, managers, deputy managers, and business partners, identifying the following aspects for each employee:

- Strengths, areas for development, and professional challenges
- Employees to be recognized through Total Rewarding, by means of monetary actions, development methodologies, training, or paid leave (additional vacation days). A total of 827 employees were recognized, representing 34%of the workforce.



Succession Plan

A new succession plan was designed for managerial positions to ensure that qualified personnel are prepared to take on such roles in the future. A total of 281 successors were identified as ready and pipeline:

Ready successors are those who are already prepared to perform the role.

Pipeline successors are those who must be developed so that, in the medium or long term, they can be ready to assume these more responsible positions.

New Leadership

In 2024, the Enel Leaders Program was designed, planned, and executed, taking into account Enel's new values model, as well as competencies and behaviors aimed at further strengthening a leadership culture that promotes team well-being, motivation, and results.

The plan is structured along two dimensions:

Cultural Dimension

In the cultural dimension, the following initiatives were designed and carried out:

Enel Fest: Held in September in both in-person and virtual formats, with 710 participations across the different activities. Its main objective was to promote gratitude and to value benefits, workspaces, development opportunities, among others.

Within the activities carried out were:

- Enel Is My Home installations:
 - Ping pong lightning tournament
 - Treasure hunt
 - Photography contest
 - Stories of Invisible Heroes
- Development and Leadership Opportunities:
 - Workshop Awaken Your Potential
 - Workshop Build a Conscious Future
- Enel Heart:
 - Panel What We Are and What We Have
- Diversity and Inclusion
 - Talents Live
 - Stories of Women Who Transform
 - Athletics and Triathlon Masterclass

Gentle Leadership Experiences: The purpose of this initiative, aimed at Company leaders, is to provide formative experiences that create lasting impressions in different settings, as well as to equip them with tools they can apply in their daily work with their teams. These experiences included:

- **Leadership and Music:** How Does the Executive Committee Sound?: Fifteen leaders from the executive committee participated, learning through music about the importance of strong communication between the conductor and the musicians.



- **Leadership:** “From Dead Time to Living Time” attended by 31 leaders who reflected on the importance of the attitude with which challenges in leadership are faced, highlighting that there is no age limit to lead, with the participation of young leaders who shared their testimonies.
- **The Circular Path:** This leadership experience drew a parallel with theater and raised awareness about the importance of collective interest over individual interest when leading a team and achieving extraordinary results; 70 leaders participated.
- **Time Trial:** Through team cycling, 25 leaders learned, by analogy with cycling and leadership, how the leader’s communication with their team is vital to maintaining a motivated, recognized team with a strong sense of belonging.

The third cultural initiative focused on the development and support of employees who were appointed to leadership positions during 2024, with the implementation of a development path structured in three stages: knowing myself as a leader, team leadership, and group mentoring.

Learning Dimension

For the development of this dimension, an analysis was conducted on training trends for leaders, and content was designed around the following topics aligned with the new corporate values, competencies, and behaviors:

- **Well-being:**

Conscious Leadership: Leaders learned to understand and integrate leadership principles, promoting their own development and that of their teams, based on values that place people and their well-being at the center. This training included three key moments: I think, I say, I do. They taught them how to be conscious and consistent leaders with themselves and their teams.

Mental Health Workshop for Leaders: provided tools in emotional intelligence and a roadmap for psychological first aid.s.

- **Results:**

Accountability: Focused on the ability to fully assume one’s thoughts, feelings, actions, and results to direct one’s own destiny. In this course, leaders learned how to be accountable leaders alongside their teams.

Leadership Effectiveness Training – Do It: This program aimed to strengthen competencies such as empowerment, time management, and prioritization, all in favor of personal productivity.

- **Motivation:**

Say It Right Workshop: Leaders learned that empathetic communication is key to inspiring the team through example, consistency, and credibility.

In the Leader’s Shoes: Focused on leadership challenges faced within business lines and provided practical tools to strengthen team cohesion, fostering greater empathy and understanding of their needs.

A total of 100% of planned activities were completed, with 287 participants and an average satisfaction rating of 4.76.

- **Development Methodologies**

This year, development methodologies were consolidated as a highly valuable tool recognized by employees for their personal and professional growth, with real tools and actors that have made it possible to create networking networks, share best practices, and break paradigms in new forms of learning and development. This is evidenced by the number of active processes resulting from Total Rewarding, such as: coaching with 68 coachees prepared to face themselves and carry out introspection exercises with their coaches; 17 employees who participated in the job shadowing methodology to learn live and directly about the development of their hosts’ skills; and finally, 25 mentees who began processes with mentors to strengthen soft, leadership, and technical skills.

Additionally, workshops were held for each role in each methodology, where, through examples, awareness was raised about the roles and benefits of each methodology and the importance of employee empowerment for their success.

The Best Talent to Face Great Challenges

Framed within the principles of talent attraction and development, Enel Colombia continues to work on leading a selection process where diversity and inclusion open doors to opportunities and to the integration of the best human talent.

In 2024, the Company continued to promote more digital and simplified processes, without losing closeness and a human touch in its interactions with people, resulting in the filling of **598 vacancies** in Colombia and Central America corresponding to direct staff, students and apprentices, and temporary personnel.

This year, internal talent also remained a priority, resulting in the filling of 182 vacancies through internal competitions. This was made possible thanks to the various strategies implemented to strengthen employee participation, development, and growth within the Company.

Employer Brand



In 2024, the consolidation of the employer brand strategy within the selection process continued. To this end, the objective was defined to position Enel Colombia as an attractive company to work for, under the new values of trust, innovation, proactivity, flexibility, and respect, along with the implementation of a work plan that included, as its main talent attraction actions:

- **Communication strategy for the interns' journey:** creation of periodic content pieces aimed at building stronger connections both with applicants to the selection process and with the leaders of the different positions. This strategy promotes leadership practices that strengthen integration, foster active learning, drive innovation, and ensure an enriching experience for interns and teams,

aligning their development with Enel's values and strategic objectives.

- **Job for You platform:** Vacancies were published at least twice a week, broadening visibility opportunities. Two main strategies were included to promote participation:
 - **Expo áreas:** Designed to promote and highlight different areas, especially those with hard-to-fill vacancies within management. The goal was to generate interest among employees and motivate them to apply for available opportunities, thereby fostering greater internal connection and leveraging Enel's talent pool.
 - **CI Testimonials:** Sharing stories from employees who experienced internal mobility, encouraging others to dare to explore new horizons within Enel.

The results were: **180** internal competition vacancies filled in Colombia and 2 in Central America, with the participation of employees from different management areas who were interested in the internal vacancies, published weekly.





A Step to Grow: The #UnPasoParaCrecer campaign was created to motivate and encourage university students to take their first steps into the professional world with Enel. Through engaging content such as videos, graphic pieces, and activities aligned with current trends, the campaign highlighted the benefits of doing internships at the Company, clarified questions about the process, and showcased how this experience can make a difference in their professional development. With an innovative and approachable focus, it connected with young talent and reaffirmed the commitment to being the ideal place to begin building a future full of energy and opportunities.

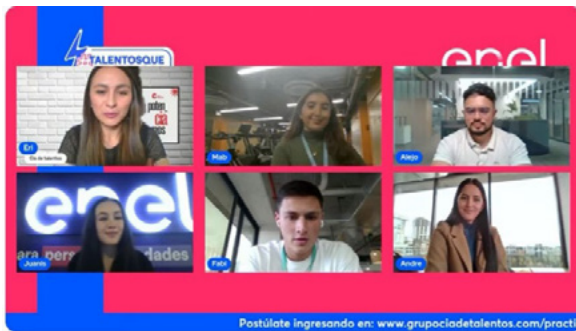
Its promotion took place through Enel Colombia's social media channels, resulting in **2,012** students registering for the selection process.



Mundo Enel Live: A live event was held through YouTube and LinkedIn to promote enrollment in the internship program and provide greater insight into Enel. Professionals and interns shared information about power generation, distribution, and commercialization, as well as the benefits of doing an internship at Enel and their own personal experiences. Questions were answered live, and through a contest participants were given the opportunity to visit the offices and gain a deeper understanding of the business.

Results:

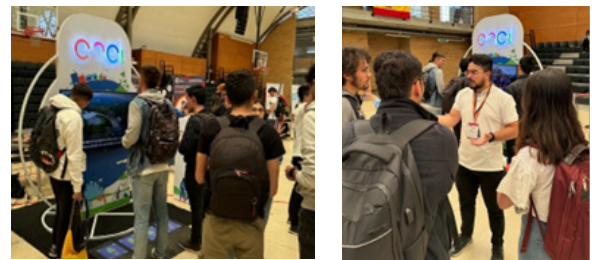
- 343 viewers on LinkedIn and YouTube combined
- 1,461 views across both platforms
- 198 comments from participants



Enel Office Tour: 10 winning students visited the corporate buildings on Calle 93, along with certain control centers. During this tour, talks were held with management experts, allowing participants to gain a comprehensive vision of the business and to see firsthand the impact and scope of Enel's operations.



Engagement with Universities: Additionally, with the objective of expanding brand awareness and attracting talent, **27** universities were reached through talks, brand activations, university fairs, and communication materials. There was participation in **15** university fairs and **28** talent attraction talks.



Integration between Interns and Apprentices: Various integration activities were organized for interns and apprentices to promote interdepartmental collaboration, creating an environment that fosters teamwork and the exchange of ideas across different areas, with an impact on more than 130 students per year.

This made it possible to continue effectively supporting talent attraction in Colombia and Central America, with results such as:

215 vacancies filled among direct and temporary staff

182 internal competition vacancies closed

394 student positions filled

4th place as “Dream Company for Young People” in Colombia



Reskilling – Upskilling – External Skilling Program

For 2024, within the analysis of technical training needs, it was identified which of them contributed to Reskilling or Upskilling in line with the changes brought about by the impacts of the energy transition and digital transformation (digitalization and automation). The training plan defined actions aimed at Upskilling (updating skills) and/or Reskilling (learning new skills).

Four initiatives were implemented to foster the specific development of new competencies that contribute to the business. The first, called the Entrepreneurship Lab, consisted of a practical workshop designed to promote entrepreneurship and provide concrete tools for daily activities; 130 people participated, with an intensity of 2 hours.

The second, called Enel Journey, sought to strengthen business acumen and knowledge of the Company by providing the experience of visiting operational sites and the reality of fieldwork.

A total of 155 people participated, and some of the sites visited included: Central Termozipa, Main Grids Warehouse, Techo and Northwest Substations, Enel X Charging Yard, and the Venecia Service Center.

The third, called Growing Academy, aimed to drive training experiences through short workshops delivered by internal staff, promoting a culture of simplification and the use of Artificial Intelligence as a practical tool in the business world. A total of 488 participants took part, with 879 training hours completed.

The fourth initiative was the Simplification Olympics. Through teamwork and healthy competition, the goal was to foster a simplification mindset by applying tools to real cases within the Organization that represented cross-cutting pain points affecting aspects such as employees' quality of life, time management, workload, and stress. Employees formed teams and worked to provide solutions to some of the identified pain points.

A total of 190 people registered, forming 52 groups, of which 10 were finalists. The winning team was: Piece of Cake With Logistic.

Additionally, training spaces focused on soft skills were provided with the purpose of offering tools to manage potential workplace changes and thereby foster greater empowerment.

Within External Skilling, the Enel Chair program was structured, an initiative aimed at delivering a 50-hour elective course as part of the Master's Degree in Energy and Sustainability at Universidad Javeriana. Nineteen students participated, supported by 20 Enel experts who taught the course entitled Energy Transition. Some of the subjects included in the program were: circular economy, geothermal and thermal energy, hydropower and energy storage, solar and wind technology, among others. The project is designed to attract and engage top talent by training them in key content as part of the energy transition. This initiative also strengthens brand positioning and consolidates the University-Company alliance.

New Training Routine for Hybrid Work

To contribute to the digital transformation strategy, several actions were developed to enhance employees' digital skills:

- **Digital Transformation Training Plan:** The Corporate University has a faculty that offers employees various opportunities to develop their digital skills. Among these, the following stand out: Data Science (91 participants), Critical Thinking in the Digital Age (177 participants), and Introduction to Data Science (145 participants).



- **Propulsor Program:** In partnership with the compensation fund Compensar, training sessions were offered in Power BI for Administrative Management (131 people), Office Tools for Productivity and Management (57 people), Advanced Excel for Business Use (64 people), and Artificial Intelligence Applied to Organizational Processes (108 people). These sessions were delivered both virtually and in person, at no cost to the Company.

- **Grids Cybersecurity Plan:** A training plan was developed specifically for personnel involved in cybersecurity, covering topics such as critical cyber-assets, change control and configuration management, incident management, electronic security perimeter, recovery plans, and physical security for critical assets, among others. Training distribution was based on identified roles: ICS Administrator (53 people), Product Owner (48 people), Cybersecurity Representatives (68 people), and Users with Access to Cyber-Assets (276 people).

- **Information Governance Offices:** Several meetings were held with members of the governance offices across the different business lines to identify training needs. From this, an initiative emerged to develop an Artificial Intelligence program aimed at raising awareness among employees about this global trend. An event was held featuring three TED-style talks delivered by members of the governance office on the following topics:

- **From Zero to 100:** Getting Started in the World of Artificial Intelligence
- **Toward the Future:** Analysis of the Current State of Artificial Intelligence and Its Potential
- **Beyond Data:** Ethical Reflections on AI

These talks were conducted both virtually and in person, with the participation of 173 people.

Organizational Changes

In 2024, the organizational model underwent significant transformations aligned with the Enel Group's strategy, aimed at creating a simple and flexible organization that is constantly evolving and at the forefront of new opportunities. These changes are based on key values such as **flexibility, trust, productivity, innovation, and respect**. The following updates to the organizational structures were implemented to continue advancing toward a future of shared success.

Staff & Services:

Financial Administration:

With the objective of promoting the standardization, integration, and homogenization of administrative services, the organization of processes was restructured, implementing an operation with centralized governance at the global level, complemented by localized processes.

In line with the **simplification strategy**, all financial planning and control processes were unified into a single team, enabling the centralization and unification of guidelines, thereby consolidating a more efficient and coherent structure.

External Relations & Sustainability

To establish a strategic relationship that considers the functions of the different areas and their potential to manage relations with both internal and external clients, the areas of sustainability, communications, and institutional relations were integrated.

Taking into account the digital transformation strategy, the technology team was reorganized with the objective of creating centers of expertise to generate synergies among technological solutions across the business lines.

EGP&TGX

The EGP & TGX line underwent several changes, such as the restructuring of technical support for the technologies it manages. Previously, each technology received individual technical support, but now multi-technology support is provided, optimizing resources and standardizing processes and guidelines.

In addition, a dedicated focus was given to Operation and Maintenance processes by technology: solar, hydro, and thermal.

Within Engineering and Construction processes, the structure of the Engineering process was simplified to leverage knowledge and resources across LATAM, creating synergies among several countries to maximize shared experiences in the Company's projects, with a focus on becoming a leading renewable energy company.

Retail & Enel Grids

In pursuit of centralizing and unifying end-to-end customer processes, procedures were integrated between these two business lines to improve customer experience and efficiency.



Process Management

The Company focused on transforming process management, strategically aligning it with corporate objectives, particularly **simplification** and **flexibility**. In an increasingly dynamic environment oriented toward efficiency, the Company has promoted a **simplified, agile, and effective documentation culture**.

To achieve these objectives, the focus was placed on the following key aspects:

- **Simplification:** Processes were reviewed and optimized, eliminating unnecessary steps and reducing administrative complexity in document management. This included reducing the volume of documentation, unifying documents where possible, as well as repealing those that no longer added value, or transforming them into other, more agile forms of communication.
- **Digitalization and automation:** In line with improvements implemented in global systems, new technologies were integrated to facilitate process automation, enhancing change management.

These strategic approaches contribute to organizational growth and efficiency, in alignment with the Company's strategy for the future.

Process Simplification

Regarding the simplification approach, from the beginning of the year the Company worked intensively on process simplification throughout the entire organization. The focus was placed on the skills that employees need to develop in order to **transform organizational culture**. Emphasis was placed on skills such as **initiative, flexibility, curiosity, resourcefulness, and motivation**, all of which are aligned with the Company's values. The main objective was to emphasize that the ultimate purpose of simplification is always people's well-being. This campaign was rolled out through various channels to reach as many employees as possible, with a focus on mindset change, which helped drive the strategy.

- **Communications Campaign:** Aimed at showing which behaviors did not foster simplification, highlighting in a fun and accessible way the aspects that needed to change. This approach resonated

strongly with employees and had a significant impact on the cultural change being pursued. The campaign achieved over 82 likes, 800 views, and 3,000 opened emails.

- **Be a Black Sheep:** A bootcamp was designed to spark in employees the skills of a "black sheep," enabling them to be open to simplification processes. This playful character helped connect with employees in a simple, fun, and unique way, delivering a clear message about the purpose of simplification: people's well-being. It was carried out in twelve sessions, impacting approximately 780 people, and was positioned as one of the most effective initiatives due to the impact and recall it generated among employees.
- **The Simplification Journey:** An internal personification of an airplane flight was designed to illustrate all the skills necessary for simplification. Scenes were recreated in which employees saw themselves reflected, highlighting opportunities for improvement to build a Company that thinks in simpler ways.
- **Simplification Olympics:** To put into practice everything learned in the simplification strategy, an Olympics was organized for the entire Company. The objective was to simplify different processes quickly and effectively, using available resources without the need for additional budget. The event involved 52 groups, with a total of 190 registered participants. Thirty-two groups reached the semi-finals and ten groups reached the final. The final evaluation was conducted by several managers, including the Country Director, and four winning groups were selected for their most outstanding projects.
- **Simplification Training – Individual Development Plan (IDP):** A training program was created and made available to the entire Company, consisting of six sessions divided into two groups, with 100 registered participants. Through high-impact interactive training, the skills necessary to implement simplification in processes were strengthened.

Facilities Management

Barranquilla Office

On June 5, Enel's Barranquilla offices were inaugurated, with an area of 600 m² that makes it possible to unify and adapt work and wellness spaces for employees of EGP, Enel X, and E&CM, whose base of operations is in this important Caribbean city, which serves as Enel's hub in the region.

The construction was carried out under LEED (Leadership in Energy and Environmental Design) and WELL guidelines, favoring the physical well-being of its users. The facilities include the following spaces:

- 40 workstations
- 3 offices
- 13 collaborative workspaces
- 3 phonebooths
- 7 meeting rooms
- E-Zone
- Reception
- Oasis
- 1 lactation room

WELL Certification – Corporate Building

In December 2024, the Q93 corporate building obtained WELL certification at the PLATINUM level. It is the second building of Enel Colombia to achieve this certification (the first was the Calle 93 building) and the second project to be WELL-certified in Colombia. This reaffirms the Company's commitment to the well-being of its employees and positions it as a benchmark in the market in terms of workplace facilities.

The facilities guarantee optimal conditions in areas such as ergonomics, air quality, thermal comfort, lighting, and the implementation of biophilia, all designed with the physical and emotional health of users in mind. They include collaborative, individual, and modular work areas, always focused on aligning the functionality of spaces with the diversity of functions and activities required by the Company's operations.



People Management

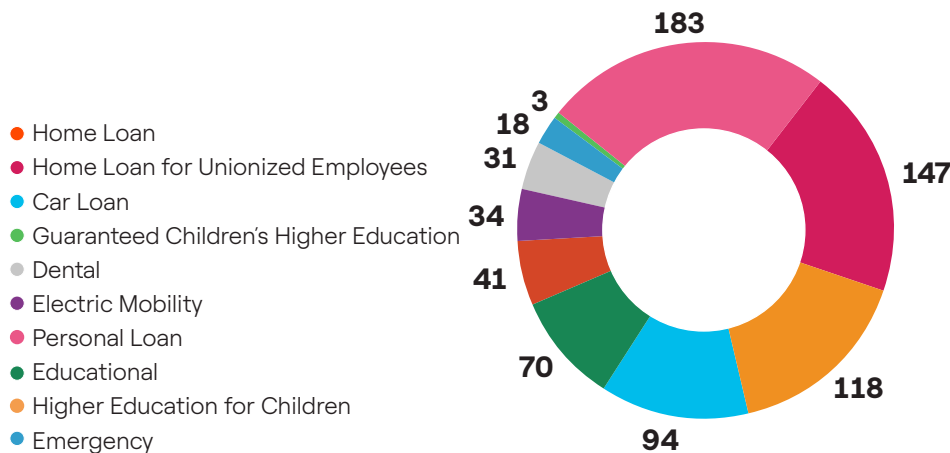
In line with current labor regulations, the Collective Bargaining Agreement, and internal policies, the Company ensured the proper development and execution of payroll settlement processes, social security, social benefits, and employee benefits.

Employee Loans

A total of USD 9,539,638 was disbursed to 601 employees across different credit lines.

A total of 739 loans were granted under different lines:

Number of Loans



187

The outstanding balance of the employee loan portfolio as of December 31, 2024, amounted to COP 107,434,940,389. The following provides a breakdown of the amount by loan line:

Loan Line	Number of loans	Amount Disbursed	Percentage Change
Home Loan	41	9,148,404,476	21.78%
Home Loan for Unionized Employees	147	22,454,545,613	53.45%
Car Loan	94	5,827,289,095	13.87%
Guaranteed Children's Higher Education	3	90,000,000	0.21%
Dental	31	192,997,300	0.46%
Electric Mobility	34	286,216,240	0.68%
Personal Loan	183	1,417,416,663	3.37%
Educational	70	693,541,232	1.65%
Higher Education for Children	118	1,740,513,136	4.14%
Emergency	18	159,640,000	0.38%
Total	739	42,010,563,745	100.00%
Balance 2024			107,434,940,389

Labor Relations Colombia and Central America (2024)

Workplace and/or Sexual Harassment

In 2024, the **Workplace and/or Sexual Harassment Policy: PL-283** was amended, with the fifth version published on October 7. Regulations for Costa Rica, Guatemala, and Panama were also included, with their respective definitions and rules in accordance with the legal frameworks of each country. Additionally, the **Commission for the Prevention of Workplace, Sexual, and Gender Harassment** was created, along with a single channel to receive complaints, both of which will be effective as of January 1, 2025.

On the other hand, in order to strengthen the prevention of workplace and sexual harassment, the No Excuses campaign continued, with a total of 7 pieces published throughout the year, seeking to generate a high impact among employees. Additionally, in 2024, two courses on the management and handling of workplace and/or sexual harassment complaints were conducted with the aim of raising awareness among a specific group of managers.

Finally, the new members of the **Workplace Coexistence Committee** were elected for the 2025–2026 term in Colombia, after the corresponding elections were held and the appointments of the Company's representatives were made.

Conflict of Interest

In 2024, the Conflict of Interest Policy was updated in accordance with Global guidelines, incorporating even apparent conflicts, in line with the Global Conflict of Interest Policy.

In addition, a mass reporting campaign on conflicts of interest was carried out for all personnel in Colombia and Central America (Panama, Costa Rica, and Guatemala), with weekly follow-up, initially through the communications area and later with business partners and business line managers to ensure that all employees submitted their reports through the designated platform. The process achieved 100% reporting, evidencing a culture of disclosure of situations that could affect neutrality or objectivity in decision-making.

Authorization of Overtime

In accordance with **Resolution 3031 of August 30, 2023**, which requires employers to update authorization for overtime work, the Company submitted a request to the Ministry of Labor for this authorization. Enel Colombia S.A. obtained the overtime authorization in April 2024. With this permit, the Company may continue ensuring operations and, if necessary, request employees to work supplementary or additional hours at the main office, branches, agencies, and/or establishments, up to 12 hours per week for a term of 2 years.

Extension of Temporary Assignment Contract (COL)

The contract signed with Manpower, a temporary services company, was extended for the 2024– 2026 period, allowing the continuation of this contracting model, which is vital for covering special operational requirements.

Signing of Collective Bargaining Agreement Panama – Enel Fortuna S.A.

On November 27, 2024, Enel Fortuna S.A. and the Union of Electrical Industry Workers and Similar of the Republic of Panama (SITIESPA) signed a new Collective Bargaining Agreement that will govern labor relations between the Company and unionized employees for the next four years (2025–2028).

The main points of the agreement that will benefit unionized personnel of Enel Fortuna S.A. are as follows:

- Salary increases during the term of the Collective Bargaining Agreement, as follows:
 - Year 2025: 3.5%
 - Year 2026: 3.25%
 - Year 2027: 3.25%
 - Year 2028: 3%
- Increase in the four food vouchers payable annually, as follows:
 - Year 2025: 225 balboas each voucher
 - Year 2026: 8% per voucher
 - Year 2027: 7% per voucher
 - Year 2028: 6% per voucher
- One-time signing bonus of 500 balboas
- One-time new technologies bonus of 1,000 balboas
- Creation of two university scholarships valued at 150 balboas each
- Increase in the per diem for travel outside the zone to 120 balboas
- Percentage increases in the benefits granted to the union organization

Internal Work Regulations – Enel Panamá CAM S.R.L.

In accordance with Article 191 of the Labor Code, the internal work regulations for Enel Panamá were created and are currently in the process of being authorized by the Ministry of Labor and Labor Development (MITRADEL) for publication at the Company's facilities. This document consists of 13 chapters and regulates, among other matters: entry and exit times, meal and rest periods during the workday, place and timing of work shifts, form of remuneration, disciplinary provisions, application and sanctions, appointment of founding members of the Works Council, tasks that may not be performed by women or by minors under 16 years of age, permits and leave, etc.

Due Diligence

From the People & Organization management, under Labor Relations, the principle of due diligence was implemented across all organizational policies and procedures introduced by management, with the aim of ensuring compliance with the established criteria. One of the initiatives to materialize this principle was the signing of confidentiality agreements by all employees holding the position of Manager in Colombia and Central America, achieving 100% compliance.



Closure of Validations and Job Structure Process 2020 (Sintraelecol)

In 2024, a validation was carried out on the job structure process that had been agreed in 2020 with the Sintraelecol Union Organization, reviewing the compliance with requirements by the employees up to date.

Social Dialogue

- **Labor Committees (Sintraelecol, REDES, ASIEB, Sitiespa):** Throughout 2024, various spaces for dialogue were held with the unions Redes, Asieb, and Sitiespa. For its part, monthly committees were held with Sintraelecol at different Company sites, with the aim of prioritizing proximity to employees.
- **Training:** Different training sessions were carried out on cross-cutting topics related to the Labor Relations division. Specifically, in relation to workplace harassment, a "Training for Complaint Receivers – Gender-Based Violence" was held in the first semester with the support of business partners, members of the coexistence committee, and the union organization. In the second semester, a "Certification in Prevention and Management of Workplace and Sexual Harassment" was delivered. Finally, training sessions were conducted with the main receivers of sexual harassment complaints to disseminate the regulatory updates of Act 2365 of 2024. A total of 6 workplace harassment training sessions were carried out for employees, alternating between remote and in-person formats depending on site availability.
- **Newsletter:** In September 2024, a newsletter was prepared with the objective of informing the People & Organization management about the issuance and update of new organizational policies and/or procedures.

- **Union Members:** As of December 2024, Colombia and Panama had the following number of union members and beneficiaries of the Collective Bargaining Agreement. Costa Rica and Guatemala do not have Union Organizations.

Company	Number of Members	Percentage of Members	Number of Beneficiaries	Percentage of Beneficiaries
Enel Colombia	1,223	55.26%	1,624	73.38%
Enel Fortuna	35	62.5%	35	62.5%

Update of the Regulatory System

Throughout 2024, the following organizational policies and/or procedures were created and updated:

PL-283: POLICY ON THE PREVENTION OF WORKPLACE AND SEXUAL HARASSMENT

Derogó el GRE CRI HRO PL 04: "Prevención y Sanción del Hostigamiento Sexual y Laboral" en Costa Rica.

For Colombia:

- Adjustments were made in accordance with the entry into force of Act 2365 of 2024.
- The definition of sexual harassment was updated, as well as the protection guarantees in line with Act 2465, which has been in force since June 20, 2024.
- The scope of the policy was extended with respect to sexual harassment involving third parties connected with Enel (interns, apprentices, contractors).
- Workflows were created for handling workplace and sexual harassment cases separately.

For Central America:

- Regulations were included for Costa Rica, Guatemala, and Panama, along with the definitions and statute of limitations for workplace and sexual harassment in each of these countries.
- A channel was created to receive complaints filed in Costa Rica, Guatemala, and Panama, which will become effective as of January 1, 2025.
- A Commission for the Prevention of Workplace, Sexual, and Gender Harassment was created to handle complaints received in Central America, which will also become effective as of January 1, 2025.

PL-53: CONFLICT OF INTEREST POLICY

The policy was amended to include global guidelines in the definition of conflict of interest.

The two most relevant adjustments are highlighted below:

- **Real Conflict of Interest:** A conflict of interest is real when it is likely that the employee's own secondary interest may influence the pursuit of the Company's primary interest at the moment when the employee, in the exercise of their duties, is called upon to assume or contribute to decision-making, to carry out a research activity, or otherwise to contribute through the performance of their work activity to the formation of a decision. la realización de su actividad laboral a la formación
- **Apparent Conflict of Interest:** A conflict of interest is potential (and therefore not yet real) when there exists a secondary interest of the employee that could, at a later time, interfere with the primary interest pursued by the Company. In this case, the employee would, at some later moment, find themselves in a conflict situation which has not yet materialized. In a potential conflict, therefore, there are interests of the employee that could give rise to a conflict, but which do not affect the tasks they are currently performing.
- **Leader's Responsibility in Monitoring Conflicts of Interest:** The new policy includes an additional responsibility for leaders in reporting any conflicts of interest they become aware of and in monitoring conflicts in order to take action to prevent their materialization.
- **Timeframe for Reporting a Conflict of Interest:** The policy establishes that a conflict of interest must be reported within 48 hours following its occurrence or discovery.

PO-2755: REQUEST FOR TRAVEL ALLOWANCES, ADVANCES, AND SETTLEMENT OF BUSINESS TRAVEL EXPENSES – COLOMBIA

This procedure establishes the activities for requesting travel expense advances or per diems for national, international, and intercontinental business trips requested by direct employees of Enel Colombia, and their respective settlement where required, according to the applicable regime.

Through the modification of this procedure, the following objectives were pursued:

- Establish the procedure employees must follow to request per diems, advances, or expense settlement in accordance with their regime
- Define the recognized amounts for business travel expenses
- Clarify the distinction between the Conventional, Integral, and Legal Regimes and their applicability

PO-2795: TRAVEL EXPENSE POLICY GUATEMALA, COSTA RICA, AND PANAMA – CENTRAL AMERICA

This new organizational procedure was created to establish the guidelines and process for requesting travel expense advances or reimbursement of per diems for national, international, and intercontinental business trips requested by employees of Enel Colombia's affiliates and/or subsidiaries located in Costa Rica, Guatemala, and Panama, as well as the respective criteria for reimbursement and settlement of expenses where required.

Through the creation of this procedure, the following objectives were pursued:

- Creation of a single organizational procedure applicable to Guatemala, Costa Rica, and Panama
- Standardization across Central America of the concept of business travel expenses and clarification of which expenses are considered as such
- Clarification of the procedure employees must follow when requesting an advance or settlement of amounts within a business trip
- Determination of the recognized amounts for business travel expenses
- Clarification of those responsible for authorizing the release of advances or settlement of amounts within a business trip

PL-1301: POLICY ON THE MANAGEMENT OF TEMPORARY ASSIGNMENT PERSONNEL

This policy repeals Organizational Procedure No. 360: Management of Temporary Assignment Personnel. It describes the guidelines to be observed in the process of managing and administering temporary assignment personnel by the Enel Group companies in Colombia, as well as the respective organization, coordination, and monitoring of activities with Temporary Services Companies (Empresas de Servicios Temporales – EST) that provide this service.

It includes instructions and measures applicable to any Temporary Services Company that may be engaged with Enel in the future. Specifically, it includes guidelines for reporting pregnancy notifications and/or other updates regarding temporary assignment personnel, as well as the exceptional management of travel expenses and the extensions or terminations of contracts.



Promoting a Sustainable Supply Chain

Responsible Procurement and Purchasing Management

Material Topic: Sustainable Supply Chain; GRI 2-6

The Procurement Management Office for Colombia and Central America is responsible for managing the supply chain from the identification of purchasing needs to customer satisfaction, ensuring that every stage of the process is carried out under the highest international standards. Its objective is to generate value for the business, suppliers, and customers.

This process includes all activities from the request for a material, work, good, or service, to the formalization of the commercial agreement through the signing of a contract. The procurement strategy is aligned with the three pillars of Enel's strategy:

- (1) Profitability, flexibility, and resilience
- (2) Financial and environmental sustainability
- (3) Efficiency and effectiveness

Its objective is to achieve cost efficiency and innovation, as well as process effectiveness through training to develop the skills and potential of professionals in the area. In addition, it seeks to improve communication and relationships with suppliers by practicing corporate values that foster trust, long-term vision, and the benefit of all parties.

Procurement Cycle

The procurement process is carried out in four stages based on the PDCA cycle (Plan, Do, Check, Act): procurement planning, supplier qualification, the procurement process (strategy development, technical and economic evaluation, award), and Supplier Performance Management (SPM).



Process	Description
Procurement Planning	• Stage I: identification and creation of purchasing needs by the business units through smart planning. • Stage II: analysis of purchasing needs between Procurement and the business units to optimize the process. • Stage III: definition of the new procurement plan and updating of the existing procurement plan.
Supplier Qualification	Verification of the suitability of each supplier from different perspectives (legal, reputational, financial, technical, and sustainability) in order to ensure compliance with the requirements established by Enel Colombia.
Procurement Process	• Strategy Development: identification of the scope of the purchase requested by the business and definition of the procurement strategy by Procurement Colombia and Central America, which establishes the suppliers to be invited and the negotiation methodology most favorable for all parties. This step seeks to guarantee transparency and the integrity of the process. • Technical and Commercial Evaluation: once the bidding process is closed, the offers received are evaluated and those meeting the most favorable technical and commercial conditions are selected. • Award: once the most favorable offer is identified, the award proposal is drafted and approved through the Award Proposal Report, and the contract is subsequently signed by both parties. The procurement process is always accompanied by legal counsel.
Supplier Performance Management (SPM)	Ongoing monitoring of suppliers and evaluation of their performance is conducted, for which: • The contract user units issue their evaluation of supplier performance. • The SPI (Supplier Performance Index) is calculated, taking into account the weighted average of the evaluated categories (occupational health and safety, environment, quality, punctuality, human rights, innovation, and collaboration). According to the SPI results, the business areas review trends and manage action plans to strengthen supplier performance in categories requiring improvement, or nominate companies whose performance merits recognition. The monitoring of these indicators contributes to decision-making regarding the possible suspension or termination of a contract.

The objective of the process is to minimize risks in the supply chain, especially regarding people's health, environmental protection, and respect for human rights, while at the same time fostering a sustainable approach.

Stakeholder Engagement

GRI 2-29

Over the past four years, the main focus of the procurement strategy for Colombia and Central America has been to strengthen relationships with suppliers through open, clear, and transparent communication in order to build bonds of trust. For this reason, the focus on projects in the areas of engagement, communication, development, and growth for suppliers has been one of the key elements of this management approach.

Consequently, the **Supplier Journey relationship model** was created, in which, based on the strategic segmentation of suppliers for Enel Colombia and Central America, actions are managed to support the commercial consolidation of each supplier group on an End-to-End basis for mutual benefit. This includes carrying out in-person visits with strategic partners, as well as implementing follow-up and improvement plans. In 2024, the following achievements were reached:

Supplier Service Center (CAP)

This is a service model for suppliers of Enel Colombia and Central America. In 2024, its procedures, guidelines, and platforms were updated for better management in addressing supplier requests and needs, monitoring the web portal so that managers can guide their suppliers in resolving administrative inquiries, while also providing a centralized service channel for tracking their activities in contract execution.

Its implementation has also improved supplier relations by providing a space dedicated 100% to them, fostering engagement through:

- 24/7 attention to their inquiries, just one click away
- Self-management of requests via the web
- Transactional form for specialized requests

This channel has been very well received by its users, achieving more than 27,515 visits in 2024.

Social Media Project

Social media and email marketing are fundamental for supplier engagement. Therefore, through targeted strategies, efforts have been made to position Enel Colombia as a company that adds value to its strategic partners.

In collaboration with the Communications Management of Enel Colombia, spaces were created on LinkedIn to publish educational and inspirational pillars, including testimonials, experiences, supplier success stories, and tips with useful information such as the procurement plan, calendar and billing information, relevant operational process details for suppliers, training opportunities, and inspirational messages.

In 2024:

- More than 39 LinkedIn posts were published, representing a 56% increase compared to 2023.
- 27 email marketing campaigns were carried out to establish and strengthen the relationship between Enel Colombia and suppliers by sending emails with relevant information and key dates for their processes.

Enel PRO Project

The objective of this project is to improve the supplier qualification and bidding experience through an interactive game (using gamification technology) that allows suppliers to understand all stages of the process and generate a better flow of information, thereby increasing satisfaction and empathy with suppliers.

In 2024, a pilot program was implemented with 44 suppliers using the tool, with the aim of gathering active feedback and making improvements to the process.

Engagement through Events and Business Matchmaking

During 2024, Procurement participated in different business matchmaking events and industry gatherings, where the purchasing needs of the Company's various business lines were presented, and topics such as innovation, sustainability, and the search for strategic partners were addressed. Notable participation included:

- Participation on March 21 and 22 in the Fifth Business Matchmaking Fair of the National Association of Public Utility and Communications Companies (ANDESCO). Procurement Colombia and Central America actively took part in 15 meetings with suppliers from the services, works, supplies, and innovation sectors, sharing information on upcoming bids and linking them to the Supplier Service Center (CAP).
- Participation on May 16 and 17 in the International Energy Sector Business Matchmaking Fair of the Energy Chamber of Commerce and COCIER, focused on supplier engagement and the exploration of new innovation projects, strengthening business management.



At this event, 20 meetings were held with companies in the sector to address supply and service topics, where information was shared on upcoming bids for the 2024 period.

- Participation on October 9 and 10 in the 10th Congress of the Energy Chamber of Commerce, focused on "The Impact of Technological Innovation in the Energy Sector." At this event, 15 meetings were held with companies in the sector to address supply and service topics, where information was shared on upcoming bids scheduled to close out 2024.

Contracts and Procurement

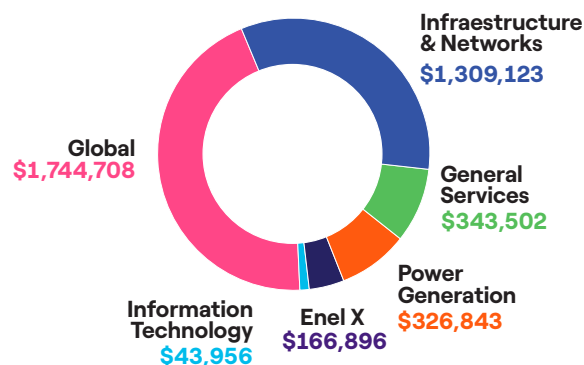
GRI 204-1

During 2024, awards were made in the amount of COP 2,190,319 million locally and COP 1,744,708 million globally, for a total of COP 3,935,027 million, across Infrastructure and Networks, Power Generation, and Technology and IT, Marketing Goods and Services,

General Services for Colombia and Central America.

Eighty-two percent (82%) of active contracts are concentrated with local suppliers located in the Company's areas of influence, in line with the commitment to support local economies and foster national development.

Award Volume by Business Line



Continuous Improvement

GRI 2-25 – 204-1

In 2024, improvements were implemented in the We-BUY procurement tool, with the aim of continuing the automation of the process. Updates were also introduced to the different purchasing procedures, along with training sessions to ensure correct interpretation and application.

The main developments and updates include:

Baseline

The procurement process continues to be fully digital, covering all stages from planning and procurement through to contract signing, via the WeBUY digital platform. This ensures complete transparency, traceability, and accountability in acquisitions.

During the year, updates were made to the platform, most notably the configuration of the Baseline tool for the automatic calculation of the different efficiencies obtained in a procurement process in relation to its costs.

The application was developed to run automatically in 100% of the awarded processes under the Baseline methodology.

Implementation of the Sustainability K Factor

The Sustainability K is a factor integrated into procurement processes as an optional criterion for suppliers, which materializes in contract execution and supports the Sustainable Development Goals established worldwide.

Accordingly, the Sustainability Ks applicable to the bidding process are based on four main pillars: certifications, environment, social development, and circular economy.

In 2024, procurement processes were managed that included Sustainability Ks, of which 78% concluded with an awarded contract containing a sustainability commitment. Among the indicators offered and committed by suppliers in the supply chain, the following stand out:

- The inclusion of a specific percentage of women in contract development to support gender equality.
- The hiring of people with disabilities, older adults, or first-time job seekers, contributing to equal opportunities.
- The use of reusable materials to reduce waste and carbon footprint, while maximizing resource efficiency.

With the objective of maximizing available raw materials, extending the production cycle, and reducing waste generation, the following projects employing circular economy practices were carried out within the two awarded contracts:

- **Supply of MV/LV Hardware:** these contracts involve the use of approximately 50% recycled materials to reduce the use of virgin raw material in the manufacturing of hardware.
- **Supply of PVC Ducts:** in both contracts the supplier committed to programs for the recovery of waste generated in the manufacturing process of ducts, thereby transforming it into secondary raw material and reducing the volume of waste sent to final disposal.
- **Contracts were executed using recycled materials,** such as decommissioned utility poles and other construction waste for the manufacturing of concrete poles, as well as plastic and bronze materials from decommissioned boxes, which were reused in the production of new polymeric boxes.

Procurement Planning

Procurement planning was carried out using the Smart Planning Tool, strategically designed to efficiently manage the needs of business units. This tool incorporates the planning process, aligns with the Company's contracting needs, and projects them over a three-year horizon.

Through its application, in 2024 procurement planning reached a 98% level for Colombia and Central America.

Buyer Management – Buyer Journey Project

This project aims to empower buyers through three main pillars:

- **Supplier knowledge,** with engagement strategies through the annual visit plan, understanding of the services provided, building trust with suppliers, among others.
- **Understanding the scope of purchases through buyer-contract manager interaction,** using strategies such as technical visits for strategic procurement processes, knowledge of the scope of Enel's different business lines, conducting workshops in procurement processes, and optimizing technical specifications.
- **Buyer training,** carried out through annual technical training programs for the entire procurement team, particularly in finance and languages. Continuous training was also provided for new talent, along with digitalization of the process and updating of procedures in line with operational dynamics and their timely dissemination. This project was implemented across the entire procurement team, which consists of 40 people.



Social, Environmental, and Economic Aspects:

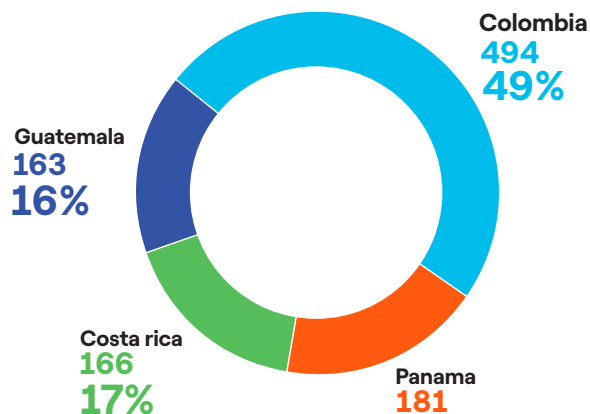
GRI 308-1; 308-2; 407-1; 414-2; DJSI 1.7.1; 1.7.2; 1.7.3 y 1.7.4.

Supplier Qualification

The qualification process ensures the competency of suppliers before initiating a procurement process in the following areas: environment, human rights, occupational health and safety, legal, and technical. The optimization of this service in the WeBUY system allows procurement areas to rely on properly qualified suppliers for bidding processes.

In **2024**, **1,198** qualification processes were conducted with **1,004** new suppliers in Enel Colombia.

Number of Suppliers Qualified by Country



The qualification of suppliers on the WeBUY platform is supported by evaluations carried out under the following criteria established in the environmental and social (human rights) fields:

- Environmental behavior associated with greenhouse gas (GHG) emissions resulting from service activities (if applicable)
- Environmental management system
- Valid ISO 14001 certification (if applicable) biodiversidad, utilización de fuentes de energía renovables
- Waste management procedures

- Risk assessments, emergency procedures, drills, aspects and impacts on biodiversity, use of renewable energy sources
- Periodic training for Company personnel on environmental matters
- Audit programs
- Acknowledgement of the content of the Ten Principles of the United Nations Global Compact

Supplier Performance Management (SPM)

This supplier evaluation system makes it possible to record supplier performance information in real time across six categories:

- Environment
- Occupational health and safety
- Punctuality
- Quality
- Human rights and integrity
- Innovation and collaboration

The evaluation of these categories is carried out using the tools designated by each business line, through which contract managers/coordinators and environmental and safety inspectors monitor supplier performance via the SPI (Supplier Performance Index), which is determined based on the results obtained from the evaluations received.

Specifically, for the environmental and human rights categories, the following evaluations were conducted in 2024:

- **Environment:** 1,375 evaluations of contractors for whom this criterion applied
- **Human rights and integrity:** 3,284 evaluations of contractors for whom this criterion applied

Digitalization

The procurement process at Enel Colombia maintains a 100% digital approach, developed through the WeBUY tool, which provides an End-to-End view of the procurement cycle. From supplier registration to contract award and issuance, WeBUY ensures direct contact with suppliers, guaranteeing traceability, accountability, and transparency at every stage of the process.

This system not only optimizes operational efficiency but also reinforces the organization’s commitment to sustainable and transparent procurement practices.

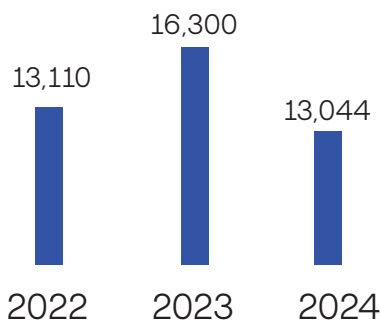
In 2024, automation was implemented for the calculation of efficiencies generated in a procurement process under the Baseline methodology, as well as the incorporation of gamification and artificial intelligence technologies, for example, through the AIPRO projects.

The AIPRO projects consist of internal initiatives at Enel Colombia that incorporate artificial intelligence into their development in order to facilitate interaction between user areas and suppliers. These include:

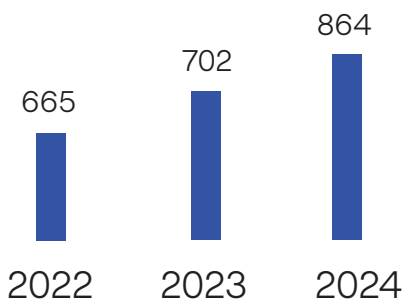
- **Especificail:** automation of the review process for the creation of contract technical specifications using generative artificial intelligence. In 2024, 136 technical specifications were processed during the six-month pilot.
- **Negociapro:** negotiationsimulation for the Procurement area of Colombia and Central America. Fourteen negotiation cases were conducted in six months with 25 buyers from the Company’s different business lines.

Contractor Control

Contractor Employees

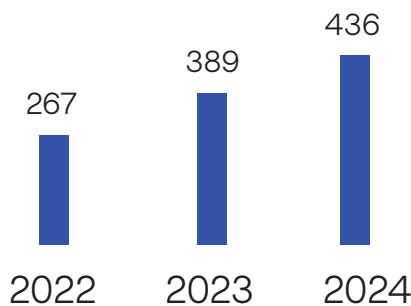


Service Contracts



Note: Data corresponds to service contracts in active and valid status.

Contractor Service Companies



Source: [Gestor.com](https://gestor.com)



Contracting

During 2024, Enel Colombia indirectly hired an average of **13,044 people** through **864 supply and service contracts** with suppliers and contractors for the development of activities mainly related to the following processes:

- Medium- and low-voltage electrical network works and maintenance
- Substation and high-voltage line works and maintenance
- Customer service (in person) and written service
- Meter reading / bill delivery
- Reception, surveillance
- Customer service in call centers
- Inspection and loss control
- Construction and building works

Man-Hours Worked

In 2024, Enel Colombia's contractors and subcontractors engaged in construction, operation, and maintenance activities worked a total of **27,515,900 man-hours**.

Labor Control

In order to mitigate legal-labor risks arising from the contracting of goods and/or services, ensure compliance with agreed obligations, and strengthen relationships with contracting companies, the Company carried out the following actions in 2024:

- **297 labor audits** were conducted on the main contracts to validate compliance with labor-related legal aspects, covering **43% of service contracts**.

During execution, 254 findings were identified, for which contractors adopted corrective measures; by year-end, 76% of these had been implemented.

- Execution of the **labor audit contract for contractor companies in Central America continued**, with a total of 63 labor audits covering 25% of service contracts. During these audits, 173 findings were identified. Notably, contractor companies valued and positively received this activity and its results, considering it a contribution to the improvement of their processes.
- 249 contract materializations were processed, with a response timeliness level of 99.6%.
- 79 final contract settlements were processed to validate compliance with labor-legal obligations, with a response timeliness level of 100%.
- 70 requests for authorization opinions on labor-related subcontracting matters were processed, with a response timeliness level of 98.6%.

In addition, technical document DT SS062 was published, defining a method to evaluate the labor-legal performance of Enel suppliers through the development of the IPRIL (Labor Breach Risk Prevention Index) calculation methodology, which makes it possible to visualize the results of labor performance evaluations of suppliers through a heat map and thereby establish the appropriate verification controls.

Furthermore, legal-labor audit services were contracted for renewable projects of EGP & TGx Engineering and Construction, as well as for Enel Grids PM&C projects.



Engaging with Local and Global Communities

Commitment to Sustainable Development

The Enel Group creates shared value by driving the economic and social growth of the communities where it operates, through actions specifically aimed at contributing to the following Sustainable Development Goals:

Responsible relationships with communities are a cornerstone of the Company's strategy. The constant and proactive identification of the needs and priorities of stakeholders makes it possible to embrace new challenges and redefine a world that is increasingly competitive. These are addressed through shared value creation strategies and scalable innovative solutions within processes.

In 2024, the Company significantly supported the social and economic development and growth of the territories through programs focused on improving road and civic infrastructure, expanding the coverage and quality of education, generating income through agricultural production projects, creating employment, promoting social inclusion, as well as ensuring access to energy and drinking water.



265,262
beneficiaries
in 2024

153
projects

78
partnerships



2024 Results – Enel Colombia

Description	Colombia	Guatemala	Panama	Costa Rica	Total
Beneficiaries 2024	228,288	28,346	3,745	4,883	265,262
Projects	116	16	7	14	153
Alliances	46	15	17	0	78

This management also includes projects carried out through the Enel Colombia Foundation, which in 2024 invested more than COP 3,400 million across four departments of Colombia, through more than 60 initiatives.

Shared Value Creation Model

Sustainability in Enel Colombia's businesses is integrated through the Group Enel's Shared Value Creation (CSV) Policy No. 211⁽¹⁾ and the Innovability RACI⁽²⁾. Community engagement is approached from an inclusive perspective, leaving no one behind, creating long-term value for all stakeholders, while minimizing risks and environmental and social impacts related to the Company's assets.

GRI 413-1

The Company has community participation programs in 100% of its generation and distribution operations in Colombia, Panama, Guatemala, and Costa Rica.

Total operations by country

Country	Generation	Distribution
Colombia	• 12 hydropower generation plants • 4 solar parks • 1 thermal generation plant • 2 projects under construction	• 70 power substations • 120 medium-voltage substations • 146 municipalities served
Panama	• 11 solar parks	
Guatemala	• 5 hydropower generation plants	
Costa Rica	• 3 hydropower generation plants	

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* Detailed information on operations can be found in the chapter "Who We Are and Key Results."

All initiatives that include a sustainability component are centralized in the internal platform Project Portfolio Management (PPM), where key information on each project is recorded, including number of beneficiaries per year, investment, and municipalities or regions impacted. This system ensures traceability of actions and contributions made to the Sustainable Development Goals (SDGs).

Community Participation and Engagement Channels

In 2024, the Companies maintained open dialogue channels with representatives of the communities within the areas of influence of their operations. These channels made it possible to identify needs, expectations, priorities, and potential operational risks, considering the specific characteristics of each community.

This engagement process was supported by formal mechanisms for the receipt and management of petitions, complaints, and claims in each operation.

(1) Constitutes the Company's Corporate Social Responsibility policy.

(2) RACI responsibility matrix: Responsible – Accountable – Consulted – Informed.



Solar Parks Fundación, La Loma, El Paso, and Guayepo I and II (Colombia)

For each solar park, and in accordance with the provisions of the environmental licenses, various mechanisms were made available to the communities, such as suggestion boxes, bulletin boards, email, telephone line, PQRS office (petitions, complaints, claims, and suggestions), and a website.

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Service Channels

- **Website:** www.enel.com.co
- **Citizen Service Office:** located at Cra 3 # 2B-21, corregimiento Matillo, main road Matillo – Ponedera. Service hours: Monday to Friday, 8:00 a.m. to 5:00 p.m.
- **E-mail addresses:**
 - Solar Parks Fundación, El Paso, and La Loma: analistasocialfulopa@presencia.org.co
 - Guayepo I and II Solar Park: guayeposolar@gmail.com
 - Guayepo III Solar Park: sguayepo3@presencia.org.co
 - Atlántico Solar Park: psatlantico@presencia.org.co
- **10 PQRS boxes located in strategic sites:** municipal mayor's offices and one box in each of the territorial units (Matillo, Santa Rita, La Retirada, Cascajal, and Cascajalito).

All PQRS are handled as rights of petition and are processed within the time limits established by law. The service procedure includes the following steps:

- **Reception and registration of the PQRS:** through the different channels, information is recorded and documented for follow-up.
- **Processing and follow-up of the PQRS:** including the contractor companies involved in the claim. The entire process (calls, visits, and agreements) is documented in the established follow-up forms.
- **Closure of the PQRS:** in all cases, a formal response is delivered to PQRS users.

The time limit to respond to petitions, complaints, or claims is 15 business days, in accordance with Act 1437 of 2011.



El Quimbo Hydropower Plant

Currently, seven channels are available to provide assistance and information on matters within the Company's scope related to the operation of the El Quimbo Hydropower Plant, for the communities, authorities, institutions, organizations, and other stakeholders in the area:

Three community service offices (CSOs)

- In the municipality of Garzón – Huila, located at Cr. 9 # 8-13
- In the municipality of Gigante – Huila, located at Calle 4B # 10-31 Enel Colombia headquarters, located at Calle 93 # 13 – 45 Bogota D. C.

Email

- oficinacomunidad@socya.org.co

WhatsApp

- 317 673 0609
- 317 673 5629

Toll-free line

- 01 8000 930 998

In accordance with the Environmental License of the project (Resolution No. 0899 of 2009), all community petitions must be answered within ten business days.

EGP – El Guavio and Río Bogota

PQRS requests are received via the sustainability professional's email, as established in the Environmental Management Plan:

If the complaint is environmental in nature, it is forwarded to the Environmental Division for processing, in accordance with its Operating Instructions.

If the complaint is of another type, such as sustainability projects, civil matters, among others, it is forwarded to the area that has the necessary inputs to respond.

If a site visit or technical inspection is required, the responsible area, the Sustainability Management team, and the Legal Department are involved. Only once all areas are in agreement is the response issued through certified email.

The established response time for petitions, complaints, or claims is 15 business days, in accordance with Act 1437 of 2011.

Available Channels:

- **Emails:** carlos.rincon@enel.com, john.rubiano@enel.com
- **Phone lines:** 315 517 9459–315 346 2780



Windpeshi Project

Following the suspension of the project and up to the present date, the following service channels have remained available:

- **Citizen Service Office:** located at Cra. 9 No. 15-56, 2nd floor, Barrio Colombia, Uribia, La Guajira. (In-person service on Tuesdays, Wednesdays, and Thursdays from 8:00 a.m. to 12:00 p.m.)
- **Email:**
proyectowindpeshi@enel.com

- **Mobile line and WhatsApp:** 311 598 8137. The community service line is available Monday to Friday, from 8:00 a.m. to 5:00 p.m., to provide immediate assistance.
- **PQRS mailboxes:** located in the communities of Patajatamana, Wimpeshi, and Romana (Faena), as well as in municipal entities such as the Mayor's Offices and Ombudsman's Offices of Uribia and Maicao.
- The established response time for petitions, complaints, or claims is 15 business days, in accordance with Act 1437 of 2011. For suggestions, the time-frame is 10 business days. Services are provided in both Spanish and Wayuunaiki.

Enel X – Grids

In accordance with internal Policy PL1183GCO CLAIMS, PQRS (petitions, complaints, claims, and suggestions) are managed through first- or second-level channels, depending on the complexity of the case and within the legal timeframes (15 business days, with the possibility of extension in particular cases up to 45 days).

Defined service channels:

- Telephone service
- In-person service
- Assisted digital service: WhatsApp (Elena)
316 890 60 03
- Email: clientescolombia@enel.com



Social Investment

GRI 203-1

In 2024, Enel Colombia made social investments broken down as follows:

	Colombia	Costa Rica	Guatemala	Panama
Donations	\$ 309,000,000	\$ -	\$ -	\$ -
Community Investment	\$ 28,555,763,383	\$ 168,522,828	\$ 2,147,139,816	\$ 148,949,133
Commercial Initiatives with Social Impact	\$ -	\$ -	\$ -	\$ -
Cash contributions	\$ -	\$ -	\$ -	\$ -
Time: Employee volunteering during paid working hours	\$ 38,808,109	\$ 12,285,872	\$ 8,590,562	\$ 44,873,358
General Operating Expenses	\$ 5,476,125,471	\$ 207,998,060	\$ 863,339,748	\$ 329,407,829
Total	\$ 34,379,696,963	\$ 388,806,760	\$ 3,019,070,126	\$ 523,230,319

*Values in Colombian pesos.

Donations Policy

In 2024, Internal Policy 2817 was implemented. This document details the donation process from request to ex post verification and reporting, managed by all Enel companies.

With the implementation of policies such as this, Enel strives to strengthen its relationship with the communities and environments in which it operates.

This document establishes a consistent process for donations to ensure transparency and alignment with the Enel Code of Ethics, the Enel Global Compliance Program, the Zero Corruption Plan, the Human Rights Policy, and International Sanctions.



Donations may be made in cash or in kind and are carried out in the following main areas:

- **Education and skills:** with a focus on Science, Technology, Engineering, and Mathematics (STEM).
- **Environment and circular economy:** implementation of CSV initiatives aligned with business projects, incorporating a social dimension into the purpose of supplying clean and sustainable energy for the world's most vital needs.
- **Social investment:** with the aim of making a positive difference in the communities where the Company operates.
- **Art, culture, and heritage:** contributing to cultural vitality in the places where the Company is present.
- **Emergency situations:** such as humanitarian crises, natural disasters, etc.



Works for Taxes Mechanism

Under this mechanism, in 2024 the Territorial Renewal Agency awarded Enel Colombia the execution of projects related to Education and Energy in Cundinamarca and Huila, with a total value of approximately COP 17 billion:



Contribution to SDG 3: Good health and well-being

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Education Projects:

- **Provision of sports equipment in the municipalities of Isnos, Baraya, Colombia, Hobo, Algeciras, and Acevedo:** aimed at strengthening the education system in Huila, particularly in 35 educational institutions, by developing school-age population skills through cultural and sports equipment, along with training processes for teachers.
- **Provision of technological equipment for educational institutions in the municipality of Silvania, Cundinamarca:** supply of up to 600 technological devices and strengthening of technological competencies for 50 teachers in the municipality's educational institutions.

Energy Projects:

Two tripartite agreements were signed with the Ministry of Mines and Energy and the municipalities of Medina and Paratebueno, aimed at bringing electricity through individual photovoltaic solar solutions (SISFV) to benefit the most remote rural communities, thus promoting the development and growth of 197 families.

Plan Padrino Rehabilitation Agreement

In Colombia, an alliance was established between Enel Colombia and the Be\$y Palomino Foundation to support the rehabilitation process of low-income individuals affected by electrical burns in the Company's areas of influence. Two patients have benefited, both of whom, while carrying out everyday activities, came into contact with the electrical grid, resulting in the loss of one of their upper limbs. The rehabilitation process has included the provision of compression garments and prostheses, as well as psychological and physical therapies.

Support for the Costa Rican Red Cross

In Costa Rica, the Don Pedro Hydropower Plant provided support to the Costa Rican Red Cross to help cover fuel expenses for emergency response units in the San Miguel de Sarapiquí area and surrounding communities, ensuring that ambulances remained available to respond to emergency calls. Approximately 3,250 people from six communities benefited from this support. In addition, a first-aid training course was coordinated by the Red Cross for teachers in the Company's areas of influence.



Contribution to SDG 4:
Quality Education

Enel Colombia continued its commitment to improving education in local communities through training processes that strengthen skills at different stages of learning, enhance educational quality, and create greater opportunities for employability.

Good Energy for Your School

The objective of this program is to support improvements in the quality of education by reducing electrical risk in the infrastructure of public educational institutions, as well as contributing to the overall enhancement of their facilities. In 2024, with a budget of more than COP 1,100,000 million, the following interventions were carried out:



Municipality	Educational Institution	Municipality	Educational Institution
Beltrán	Escuela Rural La Popa	Pacho	IE Pío XII Sede Balconcitos
Beltrán	Escuela Rural San Francisco	San Bernardo	IE Departamental Primaria de San Bernardo
Campoalegre	Colegio Técnico Agrícola de La Vega de Oriente	Caparrapí	Escuela El Oso
Bogotá	Liceo Antonia Santos	El Agrado	IE El Carmen Sede Pedernal
La Calera	IE Rural Departamental Colegio El Salitre	Yaguará	IE Ana Elisa Cuenca Lara Sede Bajo Mirador
Une	IE Pedro Eliseo Cruz	El Agrado	IE Rojas Garrido, IE El Rosario, IE El Carmen e IE La María
Villeta	IE Departamental Bagazal	Gachalá	IE Departamental Baldomero Sanín Cano Sede Escuela Rural La Diana
San Antonio del Tequendama	IE Rural Departamental San Antonio del Tequendama – Sede Rural Vereda Chicaque	Gachalá	IE Rural Departamental Murca Sede Tunja
Ubalá	IE Departamental Mámbita sede algodones	Ubalá	IE de Promoción Social Sede Principal.
Ubalá	IE Departamental de Ubalá sede San Jose	Gama	IE Martín Romero Sede Potreritos
Gachalá	IE Rural Departamental Murca Sede Principal	Cota	IE Departamental Instituto Parcelas
Cartagena	IE San Francisco de Asís		

On the other hand, the program has been extended to Central America, benefiting more children and the educational community through interventions in Costa Rica, where infrastructure and safety improvements were carried out in three schools:

- **Escuela Chucaz:** A water tank was installed to ensure supply during the dry season, and improvements were made to the school’s piping system.
- **Escuela Corazón de Jesús:** An inspection was conducted with Enel’s health and safety personnel to identify accident risk areas for students. In addition, support was provided for the installation of safety signage (safe zones, evacuation routes, emergency exits, and fire extinguisher areas) to strengthen the school’s emergency response plan.

- **Escuela Virgen del Socorro:** construction began on a classroom that will house preschool students and a small computer lab.

In **Panama**, cleaning and office supplies were provided to 15 schools in Gualaca, San Juan, and Coclé. In addition, the schools in San Juan and Fortuna will receive upgrades to provide adequate kitchens and access to water. With this project, 800 people in the educational community will benefit.

Plan Semilla

This initiative seeks to create growth and development opportunities for young people from vulnerable populations, enhancing their employability skills through comprehensive training for the electricity sector and practical experience within the same industry segment.

In 2024, **80 young people from Bogota and Medina** completed their technical training in the program on assembly and maintenance of electricity distribution networks, including the first all-women group of 18 participants. In addition, 20 young people from the municipalities of Chía and La Calera in Cundinamarca are continuing their training.

In addition, employment committees were maintained for the La Loma, Guayepo I and II, Fundación, El Paso, Guayepo III, and Atlántico Photovoltaic solar parks. These committees serve to disseminate job opportunities for projects under construction and in operation. Thanks to their work, **more than 5,600 people from the areas of influence of these projects have been employed during the construction and operation phases.**

In **Panama**, a collaboration was established with the British Columbia Institute of Technology (BCIT) to offer a training workshop on the five stars of ecological restoration, aimed at employees and organized community groups.

Similarly, the **Mi Costa** project, provided by the University of Havana in Cuba, presented the strategy used to secure external funding and its application in communities, enabling the development of local entrepreneurship. Through this program, 75 people benefit directly and 3,000 indirectly.

InnovaPlay

Country	Management and results 2024
Colombia	In 2024, the initiative was carried out in educational institutions located in the areas of influence of the generation plants, reaching more than 646 beneficiaries: El Guavio: 154, Río Bogota: 156, Guayepo I and II: 198, El Paso and Fundación: 138. As a result of the training process, the winning schools received the materials needed to implement the project idea with which they won the competition. In the Caribbean region, the winning institutions were: • IE Técnica Agroindustrial Octavio Mendoza Durán, municipality of El Paso, Cesar • IE Departamental Agropecuaria Nuestra Señora de Las Mercedes – Caraballo campus, municipality of Pivijay, Magdalena • IE Técnica Agropecuaria de Puerto Giraldo, municipality of Ponedera, Atlántico Meanwhile, in Cundinamarca, IE Mariano Santa María in San Antonio del Tequendama and IE Baldomero Sanín Cano in Gachalá were the winners. Students acquired knowledge in circular economy, energy transition, and communications, applying this information in the creation of innovative projects that promote environmental and social care.
Panama	Progress was also made in developing projects to create community initiatives that identified environmental risks and mitigation actions through innovative solutions within the communities. The winning schools were: Escuela de Entre Ríos, Escuela de San Juan, and Escuela de Fortuna. Through this program, 2,000 people benefited.
Costa Rica	In Costa Rica, 200 primary school students from six communities near the generation projects participated in the InnovaPlay Fair, which in this edition featured a renewable energy workshop and a robotics workshop. In addition, they applied the Design Thinking methodology to identify the needs of their schools and propose the educational projects to be developed. At the close of the program, six projects reached the final stage, and three winners stood out for seeking innovative solutions that integrated technology, circular economy, and the creation of safe spaces in schools.
Guatemala	Through these workshops, students were encouraged to acquire the theoretical knowledge and skills necessary for project design and management that contribute to sustainable development. In 2024, the alliance with the Ministry of Education was expanded with two new partners, Fundación Profuturo and Fundación DECA, with whom this program was promoted. In total, 3,361 people benefited: 56% were students (395 boys and 309 girls) and 43% were parents who participated in teaching-learning activities. Altogether, 24 schools participated, with the same number of teachers and completed school projects, as well as 12 representatives from the country's Ministry of Education.

Alliance between Fundación Telefónica and Enel Colombia

As a result of the alliance between Enel Colombia, Fundación Telefónica, and the local administrations of the municipalities of Yaguará and Gigante in the department of Huila, a series of online courses were launched during the year for students and local community groups.

These courses reflect the commitment to the educational and social progress of the community, highlighting the course Escuela Impulso Mujer (Women's Impulse School), focused on women's empowerment and access to employment and entrepreneurship opportunities, with an emphasis on digital and business skills. The initiative sought to reduce the gender gap in education and employment, promoting equity and sustainable development.

Energy Seedbeds

Four students from the municipalities of Gachalá, Gama, Soacha, and Sibaté earned their professional degrees from Universidad Minuto de Dios, in the fields of Systems Engineering, Public Accounting, Social Communication, and Psychology.

Weaving Dreams with Energy

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

To achieve this, Enel employees donate their unused uniforms, which are processed in tailoring workshops comprised of former members of the peace process. These uniforms are disassembled and converted into

recycled fabric, which is then used as raw material to manufacture school backpacks. These backpacks are assembled into school kits that include supplies and cards with messages of inclusion prepared by people with intellectual disabilities. The school kits are donated to children (both migrant and host populations) attending schools in vulnerable areas where Enel operates in Colombia and Central America.

In the reporting year, school supply kits were delivered to 2,600 beneficiary children in different territories of Colombia (2,000), Panama (500), and Guatemala

(100). In addition, various population groups were supported during the manufacturing process of the school bags, such as single mothers (12 in Guatemala) and former members of the peace process (52 in Colombia), reaching more than 8,000 total beneficiaries of the program over the past four years.

Computer Donation

A total of 351 used but operational computers were donated, decommissioned as part of the technology renewal program. The donations benefited institutions in 49 municipalities within Enel's area of influence in Bogotá, Cundinamarca, Huila, Magdalena, Cesar, and Atlántico.

Provision for Rural Schools

In the area of influence of the El Guavio Hydropower Plant, three schools (Tunjita, La Diana, and El Escobal) were fully equipped with furniture and educational materials, supported in part by Enel's contractors in the area. Deliveries included video projectors, desks, chairs, and educational games to strengthen rural education.



Other Educational Programs in Central America

Costa Rica

Educational Strengthening Program

In the communities surrounding Don Pedro and Río Volcán, support continues to be provided for student transportation, enabling them to travel from their communities to a more central location where they can more easily access public transportation to their respective institutions. In addition to addressing the transportation needs of students, this program also created a source of employment for a community member.

Student Group Visits to Plants and Educational Talks

Visits from secondary school and university groups were hosted at generation plants and central offices, covering topics such as sustainability, innovation, and renewable energy. Both national students and international groups were welcomed, with Enel professionals sharing their experience and expertise. Additionally, training workshops were conducted on subjects such as storytelling, elevator pitch, and design thinking for primary and secondary school students. This program benefited 200 students.



Panama

Robo Lab

With the objective of enriching the educational process and fostering the development of key skills among students, the program provided schools with access to STEAM tools (Science, Technology, Engineering, Arts, and Mathematics). Training was facilitated by the Technological University of Panama (UTP), which acted as a strategic partner in this initiative.

The training was directed toward five pilot schools of Enel Panama, whose students participated in the grand robotics final organized by UTP, which also brought together more than 15 schools from the region.

The direct beneficiaries of this program were 800 students from the five schools, who actively engaged in the activities and competitions.

Innova Nation

This nationwide program, led by experts, is designed to raise awareness among young people about the most pressing issues facing the planet. Its purpose is to help them develop collaborative skills, creativity, and innovation from an early age, in order to generate a positive impact in the world. Through these learning spaces, students address key environmental challenges such as ocean restoration, atmospheric purification, the creation of a waste-free future, ecosystem protection and regeneration, and climate change prevention.

In addition, the program covers key topics such as entrepreneurship, innovation, and sustainability. Young participants take part in training sessions on leadership, marketing, finance, sustainability, design thinking, project management, and the study of successful entrepreneurship cases. During the course, they also have the opportunity to participate in the Innova Nation Pitch Challenge, where they can form teams to incubate ideas at the intersection of entrepreneurship, innovation, and sustainability in sectors such as health, tourism, energy, education, agriculture, and cyber technology.

Additionally, the program includes teacher training through a one-day workshop on Project-Based Learning (PBL), focused on new pedagogical methodologies for the classroom. In 2024, the project benefited 117 people.

Sustainable Gardens

A contest was held with the participation of more than 25 schools in the Barú area, showcasing the implementation of their school gardens and the benefits these provide to school cafeterias. The program benefits 1,000 people.



Contribution to SDG 6: Clean Water and Sanitation

In Costa Rica, projects were developed to support rural aqueducts in three communities within the area of influence of hydropower plants. These projects improved the condition of pipelines supplying the communities, facilitated safe access to pipelines in certain locations for frequent repairs or maintenance, increased the water flow delivered to users, and replaced deteriorated pipeline sections, thereby ensuring access to drinking water for more than 1,000 people.



Contribution to SDG 7: Affordable and Clean Energy

The Company carries out initiatives that promote access to electricity in areas without service and in vulnerable conditions. It also implements training programs for various stakeholder groups to facilitate their entry into the energy cluster workforce.

Energy for All

As part of the operation of the El Paso Solar Park, Enel Colombia, Dynamo Projects, and Socya signed an agreement through which they delivered a photovoltaic system and its electrical installations, enabling six families from the San Ángel community to have ac-

cess to electricity in their homes for the first time. The project prioritized beneficiaries based on their level of vulnerability and provided them with household appliances and agro-voltaic initiatives, such as gardens and food crops, thereby improving the living conditions of rural families.

The solar panel structures were installed outside the homes, and the land they occupy is also being used for food and plant cultivation to support food security. The project has a circular economy approach, as it uses solar panels and other structures repurposed from Enel's solar plants, transforming them to continue promoting energy efficiency and value creation for communities.

Under this initiative, Haceb Colombia contributed with the donation of six refrigerators recovered from its circular economy center, and Batx provided the battery storage system to ensure a continuous flow of

energy to the households. The San Ángel community collaborated with the project through activities such as labor, operation, and maintenance of the installed equipment.





Energy Communities

Enel Colombia reaffirmed its commitment to the country's energy transition with the launch of the first energy community project in the department of Cundinamarca, in the village of Buenavista Alto Redondo, municipality of Paratebueno. This innovative model will benefit 21 families and one educational institution through a renewable autonomous energy generation system, aligned with national sustainability goals and inclusive access to clean energy.

The Paratebueno project reflects the evolution of communities' relationship with energy, marking a milestone in their transition toward more sustainable models. Residents of Buenavista Alto Redondo have progressed from initial access to electricity, to integration into the conventional grid, and now to consolidation as an energy community. With the installation of 72 solar panels with a capacity of 75 kWp and a storage system, nearly 80 people now have a more reliable, cost-effective, and sustainable energy supply.

The energy community enables beneficiaries to reduce their energy costs by up to 50%, while surplus generation can be injected into the national grid, enhancing the project's economic sustainability. Additionally, 16 members of the community completed a complementary course delivered by SENA on the implementation of photovoltaic solar systems, preparing them for the autonomous operation of the system in the future.

Lighting of Potrerillo Soccer Field

As part of its Shared Value Creation strategy, Enel Colombia installed a photovoltaic solar system in the village of Potrerillo, Cesar, within the area of influence of the La Loma solar park. The system includes 40 solar floodlights of 400W, 4 conventional floodlights of 150W, and 3 complementary solar floodlights for the soccer field. This initiative complements the existing lighting, improving conditions for nighttime sports activities. More than 2,500 residents of Potrerillo benefit from this project.

Much More Than Energy

Within the Company's rural electrification programs, such as Cundinamarca 100% and agreements with institutions like the Government of Cundinamarca, electrical networks are built in rural areas up to the user's connection point. However, in some cases, the socioeconomic conditions and vulnerability of families prevent them from covering the costs of connections and meters, leaving them without service despite the infrastructure being in place, which increases the risk of illegal connections, accidents, and energy losses.

To address this, in 2024 Enel Colombia continued supporting the most vulnerable families by covering the costs of connections, including meters, service lines, and internal installations. This effort seeks to prevent service abandonment, illegal connections, energy losses, and accidents, while fostering economic and social development in the Company's areas of influence.

In 2024, a total of 164 families benefited from this program in municipalities such as Medina, Chocontá, Quipile, Caparrapí, Tocaima, El Colegio, La Vega, among others.

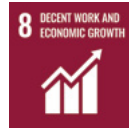
My First Home Appliance

As part of initiatives aimed at rural electrification processes, in 2024 the Company promoted the delivery of a first home appliance to the most vulnerable families benefiting from the electrification program. A total of 11 families received blenders for food preparation. In 2025, an additional 40 families are expected to benefit.

Safe Energy for All

In 2024, within the framework of the normalization process, safe environments were created, electrical risks were mitigated, service quality was improved, and communities were supported through the development of three projects under the Good Energy for Your School program in the municipality of Soacha.

This initiative was implemented in the following institutions: Centro de Desarrollo Infantil (CDI) Casa Loma, Institución Educativa Eduardo Santos – Sede Altos de la Florida, and Jardín Afro El Refugio, benefiting more than 700 members of the community.



Contribution to SDG 8: Decent Work and Economic Growth

The objective of working with and for the communities is to contribute to their development without altering their identity, traditions, and cultural roots. Accordingly, programs have been implemented that respond to the specific characteristics of the territories, focused on protecting and maintaining social fabric and cohesion, while also promoting local growth and preserving their economic vocation.

Bio-Healthy Parks

Enel Colombia built a bio-healthy park in the Cordobita neighborhood of the municipality of Fundación, in the department of Magdalena. The park benefits nearly 100 families.

Additionally, in the area of influence of the Guayepo I and II solar parks, a recreational and sports park was built in the village of Santa Rita, municipality of Ponedera, department of Atlántico. This project was carried out thanks to investments under the Shared Value Creation plan linked to the construction phase of the Guayepo I and II solar parks, benefiting more than 700 families living in Santa Rita.



Shared Value Productive Infrastructure Project

In the municipality of El Colegio, Cundinamarca, 249 entrepreneurial families benefited from the Shared Value Infrastructure Project. The project provided essential materials such as barbed wire, roofing sheets, mesh, and plastic to strengthen productive activities.

In addition, beneficiaries received individual technical assistance and participated in training sessions focused on broiler chicken production, egg production, preparation of bioproducts, and fruit cultivation to optimize their production processes. The project was implemented in the villages of Paraíso, Antioquia, Antioqueña, Marsella, Trujillo, Trujillo Pueblo Alegre, and Santa Cecilia.

Strengthening and Equipping Plantain Producers' Associations in the Rural Sector of Gigante

An agreement was signed with the Municipality of Gigante to benefit 50 farmers from the Plantain Growers Association. Through this initiative, equipment, tools, supplies, technical assistance, and training will be provided. This action seeks to positively impact the community by generating food and economic resources, while improving the living conditions of the producers.

Bird Inventories within Cocoa Agroforestry Systems in the Municipalities of Garzón, El Agrado, and Tesalia

In collaboration with Fundación Socya and Casa Luker, a project was launched to inventory bird species in cocoa agroforestry systems in the municipalities of Garzón, El Agrado, and Tesalia, in the department of Huila. The project will be carried out on 26 farms belonging to cocoa-producing families, with the aim of identifying the most relevant bird species for local ecosystems and promoting environmental conservation.

These birds play crucial roles such as seed dispersal, pest control, and pollination, which benefit both biodiversity and cocoa production. The project also includes technical support, training, and educational materials for farming families, contributing to more sustainable and healthier agricultural practices.

Guardians of the Tropical Dry Forest – Phase II (Municipalities of Campoalegre, Tesalia, and Yaguará, Huila)

Enel Colombia, Fundación Socya, Luker Chocolate, Portafolio Verde, and Fedecacao signed the Guardians of the Tropical Dry Forest – Phase II agreement, with the aim of joining efforts to promote the conservation and restoration of the tropical dry forest in areas dedicated to the sustainable production of cocoa.

The project benefits 50 cocoa producers, seeking to foster communities that are aware of the importance of protecting and preserving their natural environment, through training and the strengthening of technical skills among their members.

Construction of Bioproduct Plants for Avocado Producers

An agreement was executed with Asohofrucol and the avocado producers' associations ASAPGA and ASOPROCMAGRO, located in El Agrado and Gigante, benefiting 50 producers. The project consisted of the installation of two plants for the production of agricultural bioproducts, using clean and sustainable technologies such as the development of biopreparations. The plants will manufacture biofertilizers, hydro-lates, mineral broths, and slurries, contributing to plant nutrition and pest control, while reducing production costs and ensuring sustainability.



Improvement of Community Halls in the Municipality of El Colegio

Two community halls were improved in the villages of Marsella and Antioquia. The works included the construction of restroom facilities, roof renovation, expansion of the hall, and upgrades to floors, finishes, and lighting. In addition, local labor was hired for their execution.

Carpentry

As part of the strategy to reuse wood from the reels used to transport electric cables and other usable wood waste generated during the construction of the Guayepo I and II solar park, a training program was carried out in partnership with SENA for a group of 60 people from the area of influence of the solar park.

The training consisted of 40 hours of practical sessions and 40 hours of theoretical sessions, during which participants learned to reuse wood and packaging materials to produce household and decorative items. Furthermore, Enel and its contractors equipped three carpentry workshops in the districts of Malillo, La Retirada, and Santa Rita.

Once the production process was completed, the items were marketed at an internal entrepreneurship fair at the Guayepo I and II solar park. The funds collected were turned into seed capital for the carpentry group to continue its project.

Road Improvements in the Municipality of El Colegio and the Municipality of Ubalá

The Company signed an agreement with the Cundinamarca Institute of Infrastructure and Concessions (ICCU) and the Municipal Mayor's Office of El Colegio to improve 2.4 kilometers of roads in the area of influence of the power plants in the municipality of El Colegio, benefiting mobility in five villages.

In Ubalá, more than 80 volunteer supports were provided with Company machinery for road improvement in Zone B of the municipality. For this purpose, the Company supplied equipment, transportation, fuel, and operators. Additionally, an agreement was executed together with the Cundinamarca Institute of Infrastructure and Concessions (ICCU) for road studies and design.



Construction of Paving Strips – El Guavio and San Antonio del Tequendama Power Plants

These projects enabled the improvement of tertiary roads for the neighboring communities of the El Guavio Power Plant and the Municipality of San Antonio del Tequendama:

Location	Modality	Counterparty	Meters Built
Vereda Boca de Monte – Mámbita	Agreement with Community Action Board Boca de Monte	56 days of work	87
Vereda El Escobal de Gachalá	Agreement with Community Action Board Escobal	Labor	86
Vereda Guarumal de Gachalá	Agreement with Community Action Board Guarumal	Labor	90
Vereda Cueva Oscura de Ubalá	Agreement with Community Action Board Cueva Oscura	Labor	60
Vereda Cusio – San Antonio del Tequendama	Agreement with Mayor's Office	\$40,000,000 in kind	250

Infrastructure improvement

The following projects contributed to infrastructure improvements in the Company's operating areas:

Project	Modality	Beneficiaries	Notes
Improvement of the Campo Alegre – Mámbita Community Hall	Agreement between Enel Colombia and the Campo Alegre JAC	1,500	Improvement and installation of 368 m ² of flooring in the community hall were carried out.
Improvement of the Palomas Community Hall	Agreement between Enel Colombia and Socya	395	The entire community benefitted.
Improvement of the Community Hall – Soya, Zone B Ubalá	Agreement between Enel Colombia and the JAC of the vereda Soya	120	Construction of 200 m, of roofing and installation of sanitary facilities.
Renovation of Community Spaces of the Community Action Board of El Recuerdo Neighborhood, Santa Fé	Shared Value Project (SVP), as part of the construction of the Porvenir Electrical Substation	200	The spaces will be used for community training especially for children, in cultural and environmental topics.
Construction of a Multi-Purpose Hall at the School of San Ángel Village, Municipality of El Paso – Cesar	CSV, as part of the construction of the El Paso Extension Solar Park	15 families	The space was built for community and academic use, as it was developed within the perimeter of the local school.
Improvement of the Community Hall at the School of La Estación Village, Municipality of El Paso – Cesar	CSV, as part of the construction of the El Paso Extension Solar Park	23 families	The improved space allows for community activities in a more comfortable and pleasant environment.
Renovation of the Health Center in Cuatrovientos – El Paso – Cesar, area of influence of the El Paso Extension Solar Park	CSV, as part of the construction of the El Paso Extension Solar Park	2,000 people	The project improved the operating conditions of the health center in Cuatrovientos and facilitated greater availability of medical brigades in the area.
Renovations at Martillo Educational Institution, Municipality of Ponedera, Atlántico	CSV Project, as part of the construction of the Guayepo I and II Solar Park	1,000 students and teachers	The electrical system was upgraded, structural reinforcement was made, and improvements were carried out in three classrooms and the cafeteria area.
Construction of a Multi-Purpose Hall at the Educational Institution in Salaminita Village, Pivijay – Magdalena	CSV, as part of the construction of the El Paso Extension Solar Park	80 people	Access to potable water was provided, and through the community infrastructure, significant support was given to the return process of victims of the armed conflict.
Construction of Sanitary Facilities at the School of San Gil Village, Pivijay – Magdalena	CSV, as part of the construction of the El Paso Extension Solar Park	15 students	Physical conditions of the school were improved, since it previously lacked sanitary facilities and the roof was damaged.

Project	Modality	Beneficiaries	Notes
Construction of a Box Culvert on the Road to Caraballo Village, Municipality of Pivijay – Magdalena	CSV, as part of the construction of the Fundación Solar Park	300 people	This project enables the community to travel to and from Caraballo, as the box culvert ensures passage even during rainy conditions.
Multi-Sport Court, La Avianca Village, Municipality of Pivijay – Magdalena	CSV, as part of the construction of the Fundación Solar Park	750 people	The project provides the community with a space for recreation and sports activities at any time of the day, as it includes a roofed structure.
Improvement of the Community Hall, Majo Village – Municipality of Garzón	Agreement between Enel Colombia and the Community Action Board of Majo Village	430 families	The project supported the completion of works related to the storage facility, and the installation of restrooms and a kitchen.
Upgrade of Electrical eléctricas módulo de cárnicos plaza de mercado Garzón Huila	Agreement between Enel Colombia and the Municipality of Garzón	75 merchants	The physical infrastructure of the área where meat products are commercialized was upgraded, providing the necessary facilities to maintain the cold chain.
Improvement and Renovation of the Sports Center, Los Andes Neighborhood – Municipality of Altamira, Huila	Agreement between Enel Colombia and the Municipality of Altamira	1,231 inhabitants	The project included the installation of a self-supporting roof and electrical systems at the sports center.

Phase III – Sustainable Production Systems

This third phase aimed to strengthen and improve the living conditions and food security of local families and those neighboring the area of operation of the El Guavio Hydropower Plant, through agricultural initiatives focused on environmental and financial sustainability. These included household gardens, composters, water harvesting systems, and biodigesters.

The agreement, concluded in 2024, reached 60

families in the municipalities of Ubalá, Gachalá, and Gama, who benefited from one of the following four initiatives:

- **Biodigesters:** enabled the production of 100% organic products and benefited 84 people from 21 families.
- **Household gardens:** the project engaged 92 people from 23 beneficiary families.
- **Composters:** allowed 40 people from 10 beneficiary families to build infrastructure that provided additional and sustainable income..
- **Water harvesting systems:** supported household chores and animal care, benefiting 24 people from 6 families.

The Cacao Effect

The extension of the project El Efecto Cacao in the municipalities of Campoalegre, Hobo, and Gigante was completed under an agreement between Enel Colombia and the Luker Foundation. The initiative benefited 30 cacao producers, who received support through crop pruning, the delivery of tools and maintenance

supplies, and technical assistance to strengthen their farming skills. These actions improved crop conditions and increased production.

Strengthening Business Capabilities – El Agrado

Enel Colombia and the Municipality of El Agrado concluded the implementation of an agreement aimed at strengthening fruit production in the region. The initiative consisted of planting 27 hectares of citrus crops intercropped with plantain, benefiting 55 producers. As part of the project, lemon seedlings, fertilizers, and tools were provided, along with technical support, to ensure the sustainability of production units and to improve the region's fruit output.



Planting and Maintenance of 38 Hectares of Coffee Associated with Plantain – El Agrado

The execution of the agreement signed with the municipal administration of El Agrado was completed to strengthen the region's coffee sector, benefiting 38 local coffee growers. The project included the provision of coffee seedlings, fertilizers, tools, and technical support, aimed at improving production conditions and ensuring the sustainability of their crops. Additionally, the farmers received both technical and social assistance.

Bovine Genetic Improvement

The bovine genetic improvement agreement in Paicol, Huila, was successfully completed, implementing an insemination strategy using F1 embryos with sexed semen and in vitro fertilization. The project benefited 94 cattle ranchers in the region, who received recipient cows to renew and improve the quality of their herds. Technical support and technology transfer were also provided to ensure the sustainability of the project.

Construction of a Soil Conditioner Production Plant

Enel Colombia and the Municipal Administration of Gigante advanced in the execution of the agreement for the construction of a soil conditioner production plant. This facility will promote the development of the agricultural sector and enable the implementation of circular economy processes, encouraging environmental stewardship through joint work with the community in managing and transforming organic waste generated in the urban area. In this way, an economic balance will be achieved that fosters the generation of stable, direct jobs.

Installation of a Cane Syrup Processing Plant

Progress was made in the implementation of the project for the adaptation, equipping, and installation of a cane syrup processing plant, which also includes the expansion of 15 hectares for the cultivation of sugarcane for panela production. The project will benefit 24 families from the Association of Cane Growers of Tesalia (ASOPATE), in Huila. Its objective is to improve productive infrastructure and strengthen the capacity of local panela producers to process cane syrup more efficiently and sustainably.



Agreements for Environmental Protection and Strengthening of Artisanal Fishers in Huila

Three key agreements were implemented to protect and conserve the micro-basins associated with the Magdalena River and to generate income for artisanal fishers in the municipalities of Yaguará, Hobo, and Campoalegre, in the department of Huila. These initiatives primarily strengthened associations of artisanal fishers and other local community groups, promoting decent employment and economic growth based on the implementation of activities related to the environmental sustainability of the areas under intervention.

A total of 90 people, members of artisanal fishing associations and other local community groups in the municipalities of Yaguará, Hobo, and Campoalegre, benefited from the engagement of local labor to carry out rehabilitation, maintenance, conservation, and protection of green areas and water basins. These actions consolidate a comprehensive strategy for environmental protection and the socioeconomic strengthening of artisanal fishers in the region, ensuring a positive impact on the conservation of natural resources and the quality of life of the beneficiary communities.

Resettlements – El Quimbo

Of the 150 compensation measures agreed upon with resettled communities, by the end of 2024:

- 58 had been closed with management measures completed.
- 31 had technical closure and monitoring of the economic development project completed, pending final closure of the measure.
- The remaining 61 had not yet begun the implementation of the Agricultural Production Plan (APP), as Enel was still building the corresponding irrigation district.

In the **Llanos de la Virgen resettlement**, families participated in the “socioeconomic reactivation strategy,” which encouraged engagement in community activities with the goal of establishing closer community ties. It also promoted both individual and collective growth skills.

In the **San José de Belén and Nuevo Veracruz resettlements**, various community activities were carried out to maintain a positive relationship with residents and strengthen bonds among community members.

Resettlement Nueva Escalereta (Altamira)

Visits were conducted to implement the “Life Project” booklet, through which existing skills were strengthened for project implementation and areas for improvement were identified. During these meetings, each family defined their objectives for the development of the APP, explored prior knowledge, identified allies and support networks, and completed a SWOT matrix (Strengths, Weaknesses, Opportunities, and Threats). Goals were also established for different time horizons, along with the expected outcomes.

Regarding the construction of the irrigation district, works were completed on the conduction line, including pipe replacement and intake structure upgrades. Meetings were also held with the Rancho Espinal community to fulfill commitments made in 2021.

This was reported to the Regional Ombudsman's Office of Huila, the Department of Planning, and the Mayor of Altamira.

Resettlement Nuevo Veracruz (Gigante)

In Nuevo Veracruz, community activities were conducted to promote community engagement and participation. These efforts fostered individual and collective values, leading to a greater sense of belonging among resettled families.

With respect to the Nuevo Veracruz irrigation district (Asonuevoveracruz), the ICO was applied. Progress was also made in the necessary steps for the transfer of the water concession to the association. Enel carried out repairs to the conduction pipeline and other improvements, facilitating the delivery of the irrigation district to the association.

Resettlement San José de Belén (El Agrado)

Community activities were organized to promote engagement and participation, fostering both individual and collective values within the resettlement.

Once reinforcement works were completed on 13 of the 14 houses subject to intervention in the San José de Belén resettlement, warranty requests began to be addressed. This was done considering that, following the delivery of the last house on October 13, 2023, the beneficiaries have a three-year warranty policy in place.

The Company carried out various actions aimed at fulfilling the pending commitments stipulated in the settlement agreement for the delivered infrastructure. Additionally, support was provided to the association in financial management, including guidance on the payment of invoices and the review of financial statements related to user contributions for the fee covering the use, administration, and operation of the district.

Employment Opportunities

Over 50 job openings were managed during the year through contractor companies. These employment opportunities focused on hiring local unskilled labor within the direct area of influence of the Betania Hydropower Plant, covering the municipalities of Yaguará, Campoalegre, El Hobo, and Gigante, as well as within the direct area of influence of the El Quimbo Hydropower Plant, which included the municipalities of Paicol, Agrado, and Altamira.

To publicize the job offers, collaboration was established with the SENA Public Employment Agency, the Comfamilia Huila employment agency, and the local municipal governments and ombudsman offices in the area of influence.



Execution of Annual Compensation for Communities in the La Guajira Park Component

Fourteen productive livestock projects involving sheep and goats were developed with the Wayuu indigenous communities of the Resguardo de la Alta y Media Guajira. These projects aimed to improve food security and family income for Wayuu households through the provision of ovine and caprine livestock.

Housing Improvement – La Guajira Department

A project was implemented to supply materials for the construction and/or improvement of 41 houses in the Wayuu indigenous community Flor de la Frontera, located within the Resguardo de la Alta y Media Guajira. This initiative sought to improve housing conditions and meet habitability needs by supplying materials to 41 families of the community.

Access to Potable Water – La Guajira Department

A water distribution system was designed and built to benefit 46 families of the Wayuu indigenous community of Mashumana, within the Resguardo de la Alta y Media Guajira.

Initiatives in Guatemala

Family Gardens

Four groups were formed with 48 women, who, through their household gardens, support their families' food security while minimizing monetary expenses. Sixteen crop cycles were completed (four per year since 2021), with surplus production sold, generating economies of scale and enabling participation in local farmers' markets. The program achieved an annual production of 7,760 pounds.

Calahuaché Business Development Centers (CEDE)

An alliance was established with the Foundation for the Comprehensive Development of Socioeconomic Programs (FUNDAP), the Calahuaché community, and the Municipality of El Palmar. Through this partnership, 75 young people from the village were trained for workforce integration or to start their own businesses. The maintenance of the CEDE is overseen by the auxiliary mayor's office of Calahuaché.

Embroidering Dreams with Energy for Life

In partnership with the Municipality of Zunil and the Centros Municipales de Capacitación y Formación Humana (CEMUCAF) Program, 75 women completed a hand embroidery course. Each beneficiary received a diploma and a certificate signed and endorsed by the Ministry of Education.

Initiatives in Costa Rica

Fostering the Entrepreneurial Spirit

A workshop on entrepreneurial leadership and an introduction to entrepreneurship was held for entrepreneurs from the areas of influence of the Don Pedro and Río Volcán plants.

The workshop brought together 11 participants representing different business ventures. They explored tools such as SWOT analysis (Strengths, Weaknesses, Opportunities, and Threats) and design thinking, addressing key challenges and opportunities to strengthen their business ideas. At the same time, they became familiar with other local ventures, enabling them to generate impact in the region and identify potential synergies that could contribute to local economic development.

Initiatives in Panama

Ecoruta Fortuna

The initiative seeks to promote sustainable tourism and create a circuit that allows visitors to enjoy the scenic, educational, and scientific beauty of the Fortuna Plant. As part of this project, Columbus University and the Technological University of Panama (UTP) partnered to develop a preliminary design for the Visitors' Center and the Reception Center. In 2024, 100 people benefited from this initiative.

Enelgize Your Community

This program involves various activities carried out in collaboration with the community and local authorities, aimed at improving access to water, recreational areas, the care of green spaces, proper waste management, and the enhancement of access roads.

In 2024, materials were mobilized for road maintenance from Caldera to Chiriquicito; tree pruning was conducted along main roads to ensure worker safety; and improvements and maintenance were carried out in recreational areas of Coclé. This program benefited 3,000 people.



Contribution to SDG 11: Sustainable Communities and Cities

Enel Colombia continued advancing in the construction and consolidation of sustainable communities and cities that foster population growth and development, while at the same time promoting safety and the responsible use of resources. Accordingly, in 2024 the following initiatives were carried out:

Firefighters Project

The Company signed four cooperation agreements with the Volunteer Fire Departments of the municipalities of Cáqueza, Sesquilé, Ubaque, and Fómeque.



These agreements aim to strengthen their operational capacity to respond to emergencies, provide training on mitigating electrical risks, and ensure the transfer of knowledge to communities to prevent forest fires that could affect the environment or the electrical infrastructure.

Through this alliance, Enel Colombia provides the Fire Departments with financial resources to secure the acquisition of essential equipment for emergency response. Additionally, and in line with Circular Economy processes, it contributes in-kind support such as protective gear, furniture, computers, and cement.

Harvesting Energy – Prado Usme Electroterminal

This urban agroecological project seeks to contribute to the food and environmental security of the community in the locality of Usme in Bogotá, through the organic production of high-nutritional-value foods and the reduction of greenhouse gas emissions. In doing so, it promotes ecological connectivity and the generation of local ecosystem services. At the same time, it is focused on inclusion, creating synergies between agriculture and electric mobility with the aim of strengthening social fabric and supporting the sustainable development of the city.

Since its launch in 2022 and through 2024, a total of 2,175 plants have been harvested, benefiting 198 families from the area of influence. In addition, 32 people have benefited from digital experiences for knowledge distribution. The vertical gardens and the orchard have the capacity to capture 72 kg of CO₂ per year, and 50 pollinators have been recorded monthly.

Community Gardens with a Gender Focus in Soacha

The project, developed at the Casa Social de la Mujer and at the Casona Casa Cultural in the municipality of Soacha, has a gender-based approach aimed at empowering women victims of violence through urban agriculture. The initiative has benefited more than 400 people, including 20 women leaders, consolidating their contribution to community development, environmental sustainability, and social cohesion.

These gardens, handed over to the municipal government, not only promote food security and strengthen family well-being by growing fresh, local produce, but have also become spaces of support, learning, and healing, where participants build resilience, strengthen community bonds, and generate a positive impact in their neighborhoods.



In addition, they integrate circular economy practices, reusing waste from Enel's electroterminals for garden furniture and using organic waste from municipal programs to produce compost and operate a biodigester bale.

Urban Agroecological Project – Community Garden in the Marsella Neighborhood

This project is a space dedicated to environmental education for children, youth, and adults in the locality of Kennedy, within the area of influence of the Techo-Veraguas Transmission Line project. It enables approximately 100 people to benefit and participate in processes of collection, transformation, and use of organic waste for the production of fertilizers. Additionally, students from the Marsella District Educational Institution use the space during natural sciences classes, while some students from the Universidad Minuto de Dios carry out their professional internships there.

As the second phase of the process initiated in 2023, in 2024 the design and installation of 39 meters of

modular paving for the central pathway of the garden was completed, along with the restoration of 12 cultivation beds through sanding and painting, the adaptation of the garden storage facility, and the addition of furniture.



Hintyba Community Garden

This space, built by the community of the Zona Franca neighborhood in the locality of Fontibón, part of the area of influence of the Centenario Electrical Substation Project, was integrated into shared value creation initiatives. The objective of the intervention was to improve structural conditions, engaging the community in environmental education and sustainability processes, while creating an aesthetic, ergonomic, and durable environment, especially for the elderly, children, and youth.

Some of the activities developed jointly with the community included:

- Adaptation and installation of cultivation beds
- Installation of retractable plastic greenhouse covers for the cultivation beds
- Installation of a renewed and visually appealing sign at the entrance of the garden
- Implementation of a landscaping design with ornamental plants and decorative elements
- Design and adaptation of perimeter fencing for the space

Sustainable Construction Site

To reduce the negative environmental impacts generated by construction activities of new electrical substations in Bogotá Región 2030 and to ensure the efficient use of resources during the construction phase of projects, in 2024 the sustainable construction site model was implemented for the Tren de Occidente Electrical Substation project, through coordinated work with various contractors.

Some of the results achieved during the 2024 construction phase include:

- Implementation of nine sustainable construction initiatives focused on mitigating environmental impacts
- Use of more than 1,000 m³ of green cement throughout the construction of the electrical substation, contributing to a reduction in CO₂ emissions
- Use of more than 11,000 m³ of materials sourced from areas near the construction site of the Tren de Occidente Electrical Substation, reducing travel distances and times, resulting in fuel savings and lower pollutant emissions

- Reincorporation of more than 400 m³ of waste into construction activities, thereby reducing the amount of materials sent to landfills and/or debris disposal sites
- Delivery of approximately 9 tons of waste to recycling cooperatives in Facatativá
- More than 2,600 m³ of C&D (construction and demolition) waste disposed of in solid waste recovery centers authorized by the environmental authority
- More than 4 tons of wood waste reused in construction activities
- Capture and reuse of 6.3 m³ of rainwater for construction activities

Farmbot

As part of the Techo-Veraguas Transmission Line project, the Farmbot initiative was implemented at the Carlos Galán Sarmiento District Educational Institution. Farmbot is an automated agricultural robot designed to manage gardens efficiently through the use of advanced technology. The device performs tasks such as planting, watering, and weed identification, optimizing resource use and reducing the need for manual intervention. Farmbot combines principles of agriculture and robotics and serves as an educational tool that facilitates the learning of STEAM concepts (Science, Technology, Engineering, Arts, and Mathematics).

The project included the development of capacity-building experiences around Farmbot, designed to strengthen students' programming skills through a four-week educational program. The initiative combined advanced technology with innovative pedagogy

to maximize learning and student engagement. By caring for plants, applying modern agricultural techniques, and integrating technology such as Farmbot, learning was enhanced in key areas including sustainable agriculture and natural sciences, thereby promoting comprehensive education and the development of practical skills among participants.

Bogota-Region 2030 Sustainability Plan

Work was carried out to implement sustainability plans in accordance with the Shared Value Creation Policy for the Tren de Occidente Electrical Substation project. To this end, engagement with all project stakeholders was developed to identify their needs and interests.

In addition, progress was made in structuring the sustainability plans of expansion projects currently in the environmental impact study phase, including the Bochica Substation, Norte Substation, La Guaca- Colegio Transmission Line, Techo-Veraguas Transmission Line, Centenario Substation, and Porvenir Substation. This was achieved through

engagement with different stakeholders in the territory and the development of co-creation spaces with local communities.

Delivery of Social Housing Apartments (VIS)

Thanks to the donation of the Brasilia property by Enel Colombia, another 19 families in 2024 received dignified housing through the Government's Social Housing Program. The project, located in the area of influence of the Paraíso and Guaca power plants, will total 920 apartments once completed.





Contribution to SDG 12: Responsible Consumption and Production

Solid Waste Transformation

In 2024, the project was implemented in the area of influence of the Tren de Occidente Electrical Substation, which was under construction at the time, achieving the transformation of more than 4 tons of solid waste such as wood from equipment packaging, scrap metal, plastic, concrete, among others, into value-added products for communities. These efforts supported the enhancement of community spaces, such as the adaptation of a youth innovation studio at the Cartagena Youth Integration Center.

Additionally, a sensory classroom was built to stimulate the senses of children enrolled in the El Portal de sus Sueños Child Development Center in Cartagena, promoting their cognitive and emotional development. Finally, an area was adapted to strengthen student learning at the Cartagena Municipal Technical Business School, focusing on the development of technological skills and fostering creativity, innovation, and learning in STEAM areas.



Weaving Sustainability in Simijaca

This project was carried out at the Casa Morada Gender Equity Center in Simijaca, Cundinamarca, with the aim of training women entrepreneurs in textile remanufacturing practices, promoting resource use efficiency and waste reduction.

The initiative promoted gender equity, economic development, and supported the consolidation of a sustainable and transformative vision for the women of Simijaca, benefiting 54 participants, 98% of whom were women. The program combined technical and business training to develop sustainable productive activities.

Key achievements included the creation of functional prototypes aligned with commercial standards, the reuse of textile waste, the strengthening of support networks among participants, and the generation of spaces for economic and social empowerment through the gender school established within the project. In addition, progress was made in the incorporation of circular economy principles by reusing discarded textiles provided by local companies.



Contribution to SDG 13: Climate Action

Guatemala

Green Manure

At the open-air municipal landfill located on the banks of the Samalá River, approximately 4 metric tons of organic waste are deposited daily, part of which is washed into the river by rainfall. This river is the site of the El Canadá Hydropower Plant.

Each year, Company employees remove an average of 4 tons of this material from the river. The project therefore focused on creating organic fertilizers using this waste with the help of red worms.

In 2024, a total of 27,090 pounds of organic material were processed, producing 8,000 pounds of vermicompost (solid humus) and 48 gallons of liquid humus. In addition, four institutions have been involved in the development of the project: Asociación Ajaw B'e, the Municipality of Zunil, Movimiento Estudiantil Ecológico Guatemala, and Enel Guatemala.

Agroforestry Field School

In partnership with other institutions, 150,000 vegetable seedlings were produced to benefit more than 1,000 families by strengthening their food and nutritional security. In addition, more than 5,000 forest species plants were produced and used for the recovery of water recharge areas and degraded zones through various reforestation campaigns.

Erosion Control

Maintenance was carried out on 2.5 hectares of izote (*Yucca elephantipes*) plantations, contributing to erosion prevention in Canals 1, 2, 3, and 4, as well as at the Chipal dam of the Palo Viejo Hydropower Plant. For this purpose, eight people were hired for 45 days, generating 360 paid workdays for local workers.

Zunil Environmental Strategic Plan (PEAZ)

This plan encompasses five focus areas, including reforestation campaigns, solid waste management

and reuse, and environmental education. Activities were carried out under the leadership of the municipal mayor of Zunil and through inter-institutional coordination by the local Municipal Commission on Food and Nutritional Security.

Enel-Cotzal Cooperation Agreement

In 2024, one new project was executed and two projects from previous years were completed, benefiting the entire population of the municipality, more than 24,000 people.

Costa Rica

Reforestation Programs and

River Waste Removal

In compliance with the environmental commitments set forth in the Power Purchase Agreement (PPA) of the Chucás Hydropower Plant, a new reforestation campaign was carried out in which 400 native trees were planted.

Additionally, a cleanup activity was conducted downstream of the Chucás dam, where 18 cubic meters of waste, mainly plastics, were collected, thanks to the participation of volunteers from the National Technical University and plant employees. More than 100 volunteers took part in this activity.





Contribución al ODS 15: Vida de ecosistemas terrestres

Enel Colombia has implemented a series of initiatives that contribute to achieving the objectives defined under SDG 15, aimed at combating and mitigating the effects of climate change.

Bosque Renace

In 2024, the Company continued preserving the high Andean forest ecosystem, focusing on native vegetation characteristic of this ecosystem, contributing to the conservation and protection of 690 hectares of high Andean forest.

Additionally, during the year, the process to obtain the designation of Civil Society Nature Reserve, granted by National Natural Parks and recognized within the National System of Protected Areas (SINAP) as a conservation category for the private sector, was successfully completed. The administrative act is expected to be issued in 2025.

Strengthening Beekeeping in the Department of Huila

In 2024, the loan agreement for 170 hectares of land surrounding the El Quimbo reservoir in the municipalities of Altamira, El Agrado, Garzón, and Gigante was renewed under the agreement with the ASOAPIS beekeepers' association of Garzón (Huila). Likewise, the loan was extended for 18 hectares of land adjacent to the Betania reservoir in the municipality of Yaguará (Huila), under an agreement with the ASOAPIS beekeepers' association, composed of 19 members, most of them older adults.

This initiative was framed within the shared value policy, through which Enel Colombia supported the association in strengthening its productive projects. At the same time, the organization contributed to land and environmental protection through pollination, reproduction, and reforestation processes. The purpose of the loan is to use the assigned land for establishing apiaries dedicated to breeding bees and reproducing new genetic strains with high honey production, as well as producing by-products such as propolis, pollen, royal jelly, beeswax, and honey-based wines.

Strengthening Beekeeping in El Paso – Cesar

As part of the agreement signed with the company Consultoría y Gestión Ambiental BIC S.A.S., actions were carried out to strengthen beekeeping activities in the township of Potrerillo, within the area of influence of the La Loma Solar Park. These actions included training sessions on identifying topographical and logistical conditions for establishing apiaries, assessing space–population relationships, and more.

Additionally, beneficiaries received training in hive installation and technical management, preparation of the local beekeeping calendar, reproduction of Africanized bees, and best beekeeping practices. These skills have enabled them to operate the apiaries safely and effectively for honey production and its subsequent commercialization. With this project, the beneficiaries (19 women and one man) are expected to develop a second economic activity.



Voluntary Tree Planting – Puente Aranda District

As part of the agreements reached with the community in the area of influence of the Techo–Veraguas Transmission Line project, four voluntary planting sessions were carried out, involving 117 native tree species of low and medium height. These were planted along the banks of the Comuneros Canal and in five nearby parks, demonstrating the harmony and coexistence between the electrical grid and urban forestry, while supporting the restoration of the canal. This initiative was made possible through coordinated efforts among Enel Colombia, the Botanical Garden of Bogota, the Bogota Water and Sewerage Company, the Local Mayor's Office of Puente Aranda, and the neighboring community.



Contribution to SDG 17: Partnerships for the Goals

In 2024, efforts were directed toward promoting coordination, dialogue, and active collaboration with government entities, non-governmental organizations, community leaders, and the broader community, under an approach focused on entrepreneurship.

Through activities such as group meetings and visits to productive organizations, technical knowledge was provided on legality, requirements, benefits, advantages, and disadvantages for social and productive organizations. In addition, grassroots organizations received guidance on how to build their work plans, identify sources of financing, and prepare commercial proposals.

For the first time, the Knowledge and Partnerships Meeting for Strengthening the Solidarity Economy was held, creating a space for relationship-building and collaboration among productive and social organizations of the solidarity sector, public and private entities from five municipalities. The aim was to strengthen the social fabric and promote inclusive economic and social development. The event also included a fair of products and services with the participation of 35 entrepreneurs, offering products such as drinking chocolate, roasted and ground coffee, honey, soap, sabajón, organic fertilizers, handicrafts, agricultural products, and food.

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Presencia Colombo Suiza Agreement

In 2023 and throughout 2024, a Specific Agreement was signed and executed with Presencia Colombo Suiza, with the purpose of joining efforts to foster self-management, governance, and dialogue in the operation of the potable water supply system of the Media Luna Jawou community. This system, which had been out of service, was rehabilitated and reactivated by Enel in 2022.

During this period, the aim was to provide support for the system's operation and maintenance, while enabling the ancestral authorities and/or community leaders of Media Luna Jawou to act as drivers of human and socioeconomic development, reinforcing identity, creativity, and innovation, and thereby ensuring the project's sustainability in the medium and long term.

Partnership with the Magdalena Centro Development and Peace Program (PDPMC)

In collaboration with PDPMC, efforts were directed toward sustainable development and peacebuilding in six municipalities of the lower and northwestern region of Cundinamarca: Chaguaní, La Palma, Yacopí, Caparrapí, Puerto Salgar, and Guaduas.



Casa Museo Salto del Tequendama

A partnership was established with the Fundación Granja Ecológica El Porvenir to promote the conservation of cultural heritage and strengthen community engagement in the protection, preservation, and appropriation of the Casa Museo Tequendama. This was achieved through the implementation of cultural and environmental awareness activities, as well as the restoration and cleaning of the façade and roof of the site.

The activities were carried out at the Casa Museo Tequendama headquarters and included events for children and adults such as musical performances, dances, and puppet shows. These activities conveyed messages on cultural awareness and environmental responsibility, emphasizing the role everyone can play in protecting natural resources, the importance of preserving the Bogota River, among other topics.



Other Sustainability Initiatives

En Colombia

Support for institutional and organizational management in the municipalities of El Paso, Fundación, Pivijay, Ponedera, and Sabanalarga.

To contribute to strengthening public administration and to comply with the obligations established in the environmental license management plans for the solar parks El Paso, La Loma, Fundación, and Guayepo I & II, Enel supported the training of municipal government officials and community action boards (JACs). Training focused on public administration and improvement plans for the JACs, particularly on statutory regulations governing the functioning of their Boards of Directors and the Coexistence and Conciliation Committees.

Additionally, participants were trained in the creation of revolving funds as a financial tool for generating JACs' own income, supported by documents to facilitate procedures and ensure the proper use of fund resources.

Certificates of recognition were awarded to participants upon completion of the training sessions. In total, more than 120 people took part in this institutional and organizational strengthening process.

Support for institutional management in the municipalities of Uribia and Maicao – Windpeshi Wind Farm Project

Municipal officials from Maicao received training on public administration-related topics. A session was also held on participation mechanisms (prior consultation), benefiting five officials from the municipal administration. In this space, the indefinite suspension of construction at the Windpeshi Wind Farm was also presented, which entails halting construction activities and delaying progress in meeting social and environmental commitments.

Christmas Recreational Activities

Three recreational and Christmas movie activities were held in the villages of Paraíso and Trujillo, within the area of influence of the Pagua Chain and Río Bogotá Power Plants, as well as in Vancouver, within the area of influence of Laguneta Limonar in San Antonio del Tequendama.

The activities included Christmas puppet shows, family contests, dance therapy, and recreational games, bringing joy to more than 150 children and adults. In addition, 50 native trees were distributed for families to plant.

En Costa Rica

As part of the “Good Energy for Your Community” program, the following activities were carried out:

- **Reuse of materials:** Disused materials were delivered to communities for use in common benefit projects, such as the delivery of a water collection tank to the community of Chucaz de Mora and gravel to the community of Río Grande, which used it to build an access ramp for people with disabilities.
- **Improvements to community roads:** Access conditions to a sector of the Colonia Carvajal community were improved through the intervention of a 2 km stretch of road, enabling approximately 50 residents to access their homes.

In Panama

Delivery of Baskets

A food drive was organized to deliver 13 non-perishable food baskets to different families within the area of influence of the Fortuna Power Plant, in support of the Christmas celebrations.

Participation in Educational Panels

Several panels and educational workshops were carried out in Panama with allies and clients, Ciudad del Saber and Esri Panama.

Human Rights

In its Human Rights Policy, Enel Colombia incorporates the commitments already established in various codes of conduct, such as the Code of Ethics and the Zero Tolerance Plan against Corruption, as well as global compliance models. At the same time, it reinforces and expands their content. For more information, see the Human Rights chapter.



Cross-Cutting Sustainability Actions

Corporate Volunteering

Corporate volunteering seeks to foster and promote the active participation of employees in solidarity actions that generate a positive impact on local communities and contribute to the sustainable development of the country.

In 2024, a total of 30 activities were carried out with the participation of nearly 250 volunteers, benefiting more than 15,000 people, including children, people

with disabilities, women entrepreneurs and female heads of household, older adults, and, in general, communities surrounding the Company's operations in Colombia and Central America.

Sustainability in the Supply Chain

With the aim of promoting sustainability in the Company's supply chain, in 2024 Enel continued implementing the strategy of incorporating the **Sustainability K-Factor** in procurement tenders for goods and services, both in Colombia and Central America. For complete information on the Sustainability K-Factor, see the chapter on the Sustainable Supply Chain.



Biodiversity – Enel Biodiversa

This is a cross-cutting umbrella strategy that brings together the biodiversity initiatives the Company has been implementing for the past 16 years. The strategy integrates actions for the protection of the environment and natural resources, the fight against climate change, and the contribution to sustainable economic development through the implementation of programs and initiatives for the conservation, protection, and restoration of biodiversity in Colombia, Panama, Costa Rica, and Guatemala, as well as the creation of value and the generation of knowledge.

Enel Biodiversa is a long-term strategy, built on four strategic pillars: conservation, restoration and protection, creation of shared value, communication and visibility, and knowledge management.

More than **100** initiatives and projects have been carried out under the strategic pillars of the program. To achieve this, the Company has worked hand in hand with more than **30** partners.



In 2024, the following actions stand out:

- In terms of governance, the Enel Biodiversa program committee was held.
- Enel Colombia has planted more than 1,000,000 trees after 12 years of carrying out this work in the areas of influence in Colombia, Costa Rica, Panama, and Guatemala.

For more information, see the chapter Nature.

Comprehensive Climate Change Management Plan

As part of the Enel Group's strategic plan on Decarbonization, and with the aim of measuring and documenting performance over time, assessing compliance with global and local targets, and responding qualitatively and quantitatively to stakeholders, Enel Colombia has implemented the Comprehensive Climate Change Management Plan (PIGCC). Its main objective is to identify, assess, prioritize, define, and update goals, measures, and actions for adaptation and mitigation, which, through their implementation, will help reduce vulnerability to climate change and promote low-carbon development within Enel Group companies in Colombia.



The plan is based on four strategic pillars: mitigation, adaptation, climate partnerships, and governance. For more information, see the chapter Zero Emissions Ambition.



Crisis Management with Communities

Follow-up on Agreements from the Working Groups Established in the Municipality of El Colegio

In continuity and compliance with the memorandum of agreement dated September 16, 2021, progress was made in 2024 on improving the infrastructure of two community halls located in the villages of Antioquia and Marsella. A road improvement agreement was signed between Enel Colombia, the Cundinamarca Institute of Infrastructure and Concessions (ICCU), and the Municipal Government, and a shared value community infrastructure project was implemented, providing essential materials to 249 entrepreneurial families.

The Company continues to foster proactive dialogue with the communities, with the oversight of the Office of the Ombudsman, the Ministry of Mines and Energy, the Ministry of Environment, and the National Environmental Licensing Authority (ANLA). As part of this process, four follow-up meetings have been held with community representatives and the Municipal Government, enabling agreements to be reached on environmental, road, energy, and land-related matters.



Nature

Environmental Management and Protection

Enel Colombia assesses the risks of its activities to control the occurrence of negative impacts on society and the environment, safeguarding natural resources and taking action against climate change.

In addition, the Company recognizes that its responsibility is not limited solely to regulatory compliance in environmental matters, but must extend further. In this regard, it has programs and initiatives aimed at ensuring adequate monitoring and management of the risks and impacts derived from its power generation, distribution, and commercialization activities.

The environmental impacts associated with Enel Colombia's activities arise mainly from the following processes:

- **Power Generation:**

Impacts associated with the construction of new wind and solar projects, as well as impacts linked to the operation and maintenance of hydropower, thermal, and solar power plants.

- **Distribution and Commercialization of Energy and Related Services:**

Electromechanical maintenance of networks and substations, clearance of easement areas, construction of new projects, development of civil works, and remodeling of existing networks across the Company's entire area of influence.





Environmental Management System

Construction of New Power Generation Projects (EGP)

For the construction of non-conventional renewable energy projects, and as part of its commitment to the environment during the construction phase, the

Company plans and carries out activities designed to prevent, minimize, correct, mitigate, and/or offset the impacts that may arise during construction activities.

Before construction begins, communities and authorities in the area of influence of the projects are duly informed of the start of construction activities, as well as the environmental and social management measures to address potential impacts during this phase.

Management of Impacts in the Construction of New Projects

Enel Colombia rigorously implements environmental, archaeological, and social management plans, promoting conservation and the sustainable development of projects in line with the impacts previously identified and assessed in environmental impact studies. Accordingly, the management measures for such impacts include:

- **Control of particulate matter and noise generation:** actions are implemented such as pre-verification of vehicles and machinery entering the project, speed controls on access roads, watering

of internal roads, staff training on speed control, and measures for noise emissions and monitoring of air and noise quality, in order to comply with the air quality parameters established for each project.

- **Water body management:** for infrastructure crossings over water bodies, protective works are carried out, in addition to training aimed at preserving and safeguarding water resources within the projects.
- **Waste management:** all work fronts are equipped with ecological stations for source separation according to waste characteristics, temporary, storage, and subsequent reuse or final disposal through authorized third parties.
- **Flora management:** verification is conducted for all forest individuals requiring forest utilization, with measures in place to guarantee proper procedures. In cases involving protected or threatened species, management includes nursery handling, transfer, and relocation, ensuring conditions similar to their original habitat. All these activities are carried out and supervised by qualified personnel.
- **Wildlife management:** during the construction stage, activities are conducted for deterrence, rescue, and relocation of wildlife found in project areas, under the responsibility of expert professionals with appropriate equipment. In 2024, more than 8,000 individuals were managed in projects under construction.
- **Community training:** prior to the start of construction, and on an ongoing basis, training is provided on the importance of biodiversity and the environmental management measures implemented in each of the projects' areas of influence.

- **Environmental Training for Workers:** In 2024, environmental campaigns were conducted with the participation of more than 4,000 workers, focusing on the management of water, air, waste, biodiversity, soil, and other key aspects. Ongoing training sessions were also provided to ensure workers could identify environmental impacts and understand the corresponding management and monitoring measures applicable to each project.

In 2024, the construction stage began for the Atlántico and Guayepo III solar projects. Two months later, the National Authority of Environmental Licenses (ANLA) carried out the respective follow-up visits. All projects are subject to both on-site and documentary monitoring by environmental authorities.

Archaeological Management and Protection of Cultural Heritage (Construction Stage)

In the areas where Enel Colombia projects are developed and operated, **Archaeological Management Plans** approved by the Colombian Institute of Anthropology and History (ICANH) have been rigorously implemented. These measures have enabled the protection of archaeological heritage and the proper handling of findings.

Among the measures approved by ICANH is the permanent presence of an archaeologist during activities involving topsoil removal and/or excavation during construction. On average, eight archaeologists were assigned to each project under construction.

Another key measure is **archaeological rescue**, which has allowed for the recovery of material belonging to pre-Hispanic and colonial societies that once inhabited the territories where the projects are now being developed. For example, in 2024, more than 140 m² were excavated at Guayepo I & II, and over 150 m² at Guayepo III, bringing the total to 7,500 m² archaeologically excavated across the Company's projects.

As part of its commitments, Enel Colombia established **laboratories at the Guayepo I & II Solar Park, Guayepo III, and Atlántico projects to analyze the recovered archaeological material.** These laboratories are currently conducting the necessary studies to extract as much information as possible from the sites and findings. By 2024, more than 1,500,000 ceramic fragments had been recovered.

It is important to highlight that in each project, ongoing training has been provided to on-site teams on the importance of protecting archaeological heritage, applicable legislation, and the procedures to follow in the event of a finding.

Additionally, all management plans include strategies to enhance the value of the recovered information through public archaeology activities that connect local communities with their prehistory and history. For instance, workshops have been held with the participation of children, youth, and adults, focusing on the pre-Hispanic history of the Caribbean region and showcasing the pottery traditions of the Indigenous groups that once inhabited the area.

To further strengthen public engagement with archaeological heritage, the activity "Museum for a Day" was organized at Enel's offices in Bogota. This consisted of a basic exhibition featuring pieces recovered from the different projects, highlighting the importance of archaeological heritage. More than 80 people participated in the event.



Operation of Power Generation Plants (EGP)

As a socially responsible and sustainable company, Enel Colombia is committed to achieving its business objectives within a framework of credibility and trust, fostering citizen participation and promoting a culture of conscious electricity use.

To achieve this purpose, the Company has established the following strategic objectives:

- Improve supply security
- Increase demand coverage
- Contribute to the social development of communities

As part of its Environmental Management System, aligned with ISO 14001 and ISO 45001 technical standards, the following actions were undertaken in 2023:

Colombia

In 2024, ten internal environmental audits were conducted at power generation plants, identifying eight findings, as well as one external audit with a single finding. It is noteworthy that action plans were implemented, and all findings had been closed by year-end.

The results of the audits conducted under ISO 14001 foster opportunities for the continuous improvement of the Organization's Environmental Management System, with immediate actions taken to address findings and ensure full compliance with the requirements of the standard.

Central America

Seven internal environmental audits were carried out for power generation plants in Central America:

- **Guatemala:** An internal audit was conducted to verify compliance with ISO 14001:2015 requirements, identifying seven findings within the management system. Action plans were developed and executed to close all findings.
- **Costa Rica:** An internal audit of the environmental management system was conducted to verify compliance with ISO 14001:2015 requirements. The process identified three findings or recommendations. Action plans were implemented, and by year-end one finding remained open, scheduled to be closed by May 30, 2025.
- **Panama:** An internal audit of the Environmental Management System was conducted to review compliance with ISO 14001:2015 requirements. Thirteen findings were identified, all of which were addressed immediately.



Distribution and Commercialization of Energy – Enel Grids – Enel X Market

Enel Grids Colombia assesses the risks of its activities to control the occurrence of negative impacts on society and the environment, ensuring the protection of natural resources and taking action against climate change.

In addition, the Company recognizes that its responsibility goes beyond mere compliance with environmental regulations and must have a broader scope. Accordingly, it has programs and initiatives designed to ensure proper monitoring and management of risks and impacts arising from energy distribution and commercialization operations.

The environmental impacts associated with the activities of Enel Grids Colombia mainly occur in processes related to the electromechanical maintenance of networks and substations, clearance of easement areas, construction of new projects, and civil works and refurbishments of existing networks across the Company's area of influence (Bogotá, Cundinamarca, eight municipalities in Boyacá, one in Tolima, one in Caldas, and one in Meta).

Positive Impacts – Enel Grids Colombia

- Identification and recovery of archaeological findings in new projects
- Utilization and valorization of industrial waste
- Recovery of materials through transformer repair
- Restoration of degraded areas by planting trees as a compensation measure
- Removal or decommissioning of equipment in use likely contaminated with Polychlorinated Biphenyls (PCBs)
- Decontamination of equipment contaminated with PCBs
- Development of energy efficiency projects and network loss control initiatives
- Supply of electricity to areas previously without service
- Deterrence, rescue, or relocation of wildlife during business activities

- Reduction in paper consumption through process digitalization
- Implementation of shared value projects with communities neighboring its projects
- Promotion of circular economy initiatives to reincorporate industrial waste into production chains
- Regeneration of gases with high global warming potential, such as SF6

Negative Impacts – Enel Grids Colombia

- Tree interventions to maintain safety clearances in networks
- Generation of hazardous and non-hazardous waste
- Consumption of natural resources
- Use or presence of dielectric oil
- Consumption of fuels and chemical substances
- Use and emissions of greenhouse gases and SF6
- Noise generation
- Energy losses in the network
- Interference with wildlife dynamics in the area of influence
- Creation of expectations within the communities
- Generation of wastewater (no discharges of non-domestic wastewater occur)

Positive Impacts – Enel X and Market Colombia

- Utilization and valorization of industrial waste
- Identification of equipment in use free of Polychlorinated Biphenyls (PCBs)
- Development of energy efficiency projects and photovoltaic self-generation systems
- Deterrence, rescue, or relocation of wildlife during business activities
- Reduction in paper consumption through process digitalization
- Implementation of shared value projects with communities neighboring its projects
- Promotion of circular economy initiatives to reincorporate industrial waste into production chains

Negative Impacts – Enel X and Market Colombia

- Generation of hazardous and non-hazardous waste
- Consumption of natural resources
- Use or presence of dielectric oil
- Consumption of fuels and chemical substances
- Use and emissions of greenhouse gases and SF6
- Noise generation
- Generation of wastewater (no discharges of non-domestic wastewater occur)

During 2024, Enel X and Market focused its efforts on meeting environmental challenges grouped under the following areas:

- Strengthening and improving the Environmental Management System (EMS)
- Identification of business models for biodiversity protection
- Monitoring compliance with environmental legal requirements and risks associated with projects and activities
- Operational control of activities carried out by contractors
- Strengthening of the environmental culture among Enel X and Market employees and contractors Implementation of reporting and operational control tools

System Review and Evaluation

Business Line Enel X and Market Colombia

As part of the Integrated Management System audits carried out in 2024, both internal audits and an external follow-up audit for recertification were conducted.

Internal Audits – Enel X and Market Colombia

In 2024, 37 internal audits were carried out on the Integrated Management System, verifying the status and compliance with ISO 14001:2015, ISO 9001:2015, and ISO 45001:2018 standards.

External Audit – Enel X and Market Colombia

An external audit was conducted for the recertification of the management systems under ISO 14001:2015, ISO 9001:2015, and ISO 45001:2018 standards. This audit was carried out by the certifying body ITIC Colombia, resulting in the conformity of the Integrated Management System and the renewal of certification for a three-year term.

Business Line – Enel Grids

For Enel Grids' Integrated Management System, management reviews, internal audits, and an external follow-up audit for certification were conducted.

Management Reviews

During the year, two management review sessions were held with the objective of presenting the plans and results of the Integrated Management System in cross-cutting issues and the performance of each component: quality, occupational health and safety, environment, energy, assets, and anti-bribery (with regard to business line controls).



Internal Audits – Enel Grids

During the year, 52 internal audit sessions of the Integrated Management System were carried out, verifying the compliance, implementation, and improvement of the Integrated Management System, based on internal documents that ensure compliance with Quality (ISO 9001:2015), Occupational Health and Safety (ISO 45001:2018), Environment (ISO 14001:2015), Energy (ISO 50001:2018), Assets (ISO 55001:2014), and Anti-bribery (ISO 37001:2016) standards, as well as the conformity and effectiveness of the Integrated Management System with respect to legal, global, and local requirements.

External Audit – Enel Grids

In 2024, the first external audit evaluating five ISO standards was conducted. ICONTEC verified the compliance of Enel Grids' Integrated Management System in the components of Quality (ISO 9001), Occupational Health and Safety (ISO 45001), Environment (ISO 14001), Energy (ISO 50001), and Assets (ISO 55001), within the Enel Grids business line.

As a result, the certifications in Quality (ISO 9001), Occupational Health and Safety (ISO 45001), Environment (ISO 14001), and Energy (ISO 50001) were renewed, and certification for Assets (ISO 55001) was granted due to the change of certifying body.

Highlights of the Year

Power Generation Plants

Colombia

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- **Recovery of Tires from the Bogota River:** 3,345 tires and 3,046.4 tons of waste were recovered from the Bogota River. The tires were classified, cleaned, and reused for the construction of figures and playground equipment installed in parks of educational institutions located in the municipalities within the area of influence of the generation plants.
- **Water Resource Management:** emphasis was placed on implementing efficient water use and conservation plans for domestic and industrial concessions of the El Guavio, Termozipa, Betania, and Río Bogota plants, which were approved by the regional environmental authority. These plans include environmental education programs on topics such as water conservation, protection of strategic or special management areas, water resource risk management, awareness-raising actions for the different watershed users, reduction of losses, use of rainwater and recirculation, implementation of low-consumption technologies, tax incentive projects, and measurement systems adapted to the water use needs.
- **PCB Management:** An action plan was implemented for the stratification of hermetically sealed equipment in order to reduce sample sizes and thus conduct dielectric oil analyses to determine whether they are PCB-free, in accordance with Resolution 0222 of 2011.
- **Corpoguvio Agreements:** the agreements signed allow for the empowerment of communities in the preservation of the environment and the improvement of relations with their surroundings. Some of the key results include:
 - 12 septic tanks under the 2020 agreement
 - Improved relations with communities
 - Better quality of life for people
 - Reduction of negative environmental impacts caused by community activities
 - Declaration of 25,821 hectares as DRMI Farallones
 - Community benefited from the protection of wildlife

Guatemala

- **Maintenance of Green Office Certification:** all Plants and Offices maintained this certification, which establishes programs for monitoring and reducing electricity, water, and consumables consumption, as well as monitoring the carbon footprint.
- **Eco-benches Manufacturing:** in collaboration with the community authorities of San Isidro Village, 20 eco-benches were manufactured, which will be used by approximately 350 members of the community for assemblies and meetings. These eco-benches are part of the circular economy initiatives promoted in Guatemala.

Costa Rica

- **Use of Biodegradable Oils:** the use of these oils was implemented in plant operations to reduce wastewater contamination and improve environmental sustainability. The transition of metallic content in groundwater or wastewater flows is a concern, as it bioaccumulates in the food chain. The oil implemented contains no ash or metal-based additives.

Enel Grids

- **Strategic Engagement with Environmental Authorities:** Relations were maintained with environmental authorities and the Ministry of Environment and Sustainable Development to advance permits of interest for project development, review regulatory aspects to achieve efficiencies, and coordinate operational activities with other entities, seeking to ensure compliance with current environmental legislation.
- **Environmental Emergency Management:** In response to the El Niño phenomenon, significant efforts were made to strengthen operational capacity in addressing events related to forest fires near Enel's infrastructure. In this context, inter-institutional agreements were signed with municipal fire departments, internal and external personnel were trained in the management of such events, specialized fire assessment services were contracted, forest maintenance activities were carried out, and joint work was conducted with territorial entities to provide a comprehensive response.

- **Recognition of Green Roofs and Vertical Gardens:** the Bogota District Secretariat of Environment (SDA) recognized the green roofs and vertical gardens implemented at Enel's offices in Bogota, located at Calle 93 and Q93, for their significant contribution to the city's green infrastructure. These projects were included in the Bogota 2024 SDA catalog of green roofs and vertical gardens as outstanding examples, and Enel received a statuette in recognition of their positive impact on the urban environment.
- **Knowledge Management for External Inspectors:** the skills and knowledge of the external inspectors from the oversight firm responsible for comprehensive inspections were strengthened through monthly sessions addressing key operational topics. Additionally, environmental training was provided through four knowledge transfer sessions, two knowledge retention evaluations, and field accompaniment with respective performance feedback, addressing essential aspects of environmental management and reinforcing processes directly in the field.
- **Knowledge Management for Internal Inspectors:** follow-up was conducted on the training plan for internal environmental inspectors, aimed at deepening knowledge in areas such as waste management, biodiversity, soil contamination and remediation, among others. Furthermore, as part of the program's closure, inspectors were certified in December, strengthening their technical capacity in TQI and their contribution to the Company's compliance with environmental standards.





- **Updates and Changes in the Environmental Sanctioning Process:** As part of strengthening legal knowledge in environmental management at Enel Grids, in 2024 a regulatory update was carried out with Universidad Externado on "Updates and Changes in the Environmental Sanctioning Process 2024." This session presented the specific changes introduced by the new Act 2387 of 2024 and their positive and negative implications for the Company and its contractors.
- **XI Enel Grids Environmental Leaders Meeting:** Attended by 101 participants, including internal and external personnel, this meeting highlighted best environmental practices of partner companies and shared results in areas such as PCB management, materials and waste management, circular economy, decarbonization, forest management, sustainable construction, and biodiversity.
- **Training on the Investigation of Events with Environmental Consequences:** aimed at strengthening activities related to managing environmental incidents, training sessions were held specifically on investigating events such as forest fires and large-scale spills. This prepared participants to respond to emergencies, particularly those linked to climate events associated with El Niño and La Niña. A total of 101 professionals took part in these sessions.
- **Environmental Drill:** In September, an environmental drill was conducted in collaboration with various territorial entities, with the objective of strengthening operational Preparedness for re-

lated to electrical infrastructure. This exercise allowed for evaluating operational capacity, identifying opportunities for improvement, and reinforcing preparedness among both internal personnel and contractors.

- **Corporinoquia Compensations:** 172 seedlings were delivered as part of environmental compensation measures, fulfilling commitments made since 2022 for forestry activities within its jurisdiction. During this process, the competent authority informed that it was still assessing and defining the delivery of pending compensation measures.
- **Voluntary Planting in Cáqueza:** A planting day was held in the Rionegro village, located in the municipality of Cáqueza. This activity involved internal personnel, contractors, the Municipal Mayor's Office, members of the fire department, and the Red Cross. Approximately 200 trees were planted in areas previously affected by forest fires caused by the El Niño phenomenon.
- **Delivery of Recycled Cement from Ceramics:** 50 bags of cement were delivered to the Community Action Board (JAC) of El Porvenir neighborhood in the locality of Bosa, within the area of influence of the Porvenir Substation project, and an equivalent amount was delivered to the Cáqueza Fire Department under existing support agreements with this entity. Additionally, 100 bags of cement were provided for setting solar posts with the JAC of La Floresta in Mámbita, Cundinamarca, and for building a concrete slab for a children's playground in the Frijolito village in Gachalá, Cundinamarca.

- **Implementation of the Total Quality Inspections**

Project: The implementation of the Total Quality Inspections (TQI) project continued, with the objective of improving the environmental and safety performance of contractors through comprehensive inspections carried out by qualified and committed personnel. Follow-up on the observations identified during inspections is performed through data-based monitoring and constant analysis of the effectiveness of the action plans implemented. The inclusion of Key Performance Indicators (KPIs) ensures rigorous control of results, promoting continuous improvement in safety and environmental practices.

- **Inter-institutional Agreement with Firefighters:**

To strengthen emergency response, an agreement was signed with the volunteer fire departments of the municipalities of Cáqueza, Fómeque, Sesquilé, and Ubaque. This agreement enables strategic collaboration to ensure a more efficient and coordinated response in emergency situations, benefiting the safety and well-being of communities in the region.

Enel X y Market

- **Operational Control:** 100% compliance was achieved with the environmental inspection program, conducting 2,129 inspections of 30 Enel X and Market contractors to verify compliance with legal requirements and Group standards. Nine environmental assessments (validation of requirements) were carried out for companies applying for new services, and four on-site operational evaluations (ECoS – Extra Checking on Site) were performed for contractor companies executing activities related to e-mobility, bill delivery, electrical works, and photovoltaic projects.

- **Urban Biodiversity:** The urban gardens pilot project continued, with four harvests collected and delivered to the community of Vereda El Prado, in the locality of Usme.

- **Environmental Legal Review:** Compliance with environmental legal requirements for Enel X and Market's activities and services was validated with the support of an external entity. As a result, the environmental legal requirements matrix of the Environmental Management System was updated, and opportunities for improvement were identified in monitoring and control.

- **Environmental Culture:** Various environmental communication and training activities were carried out on topics such as hazardous and non-hazardous waste management, dissemination of environmental legal requirements for urban tree management, management of construction and demolition waste (CDW), open talks on risk management, climate change, biodiversity, ecological structures, among others. Emphasis was placed on the management and utilization of waste generated by different Enel X and Market products, services, and projects. Awareness strategies were implemented for managerial staff, such as Managerial Walks, in which management accompanies operational activities to verify appropriate environmental behaviors and practices, and identify opportunities for improvement.

- **Digitalization:** The use of platforms such as iAuditor, which enables real-time data capture for inspections, and AMATIA, which allows contractors to report environmental compliance information related to their activities, was reinforced.

- **Recognition for Participation in the Puntos Verdes**

Program: The Puntos Verdes waste recovery program, led by Lito S.A., recognized Enel Colombia in 2024 for its environmental commitment through the Collection Campaign for Waste Electrical and Electronic Equipment (WEEE) and its support of the environmental cause through tree planting in the Bosa locality of Bogota, contributing to environmental conservation and preservation.

Strengthening Emergency Preparedness and Response

Risk Management Plans and Drills at Generation Plants

The risk and disaster management plan for the Bogotá River generation chain “Pagua and Casalaco” was presented to the municipal authorities of Soacha, San Antonio del Tequendama, and El Colegio. The purpose of this disclosure was to highlight the endogenous and exogenous risks associated with the Company’s activities, as well as the measures and capacity in place to respond to potential events that may arise during operations.

The risk and disaster management plans were also shared with the community and local authorities in order to inform them about the actions to be implemented by the Company for risk scenario response. Additionally, on November 27 and 28, **environmental drills on forest fire response** were conducted at the El Quimbo and Betania plants, respectively. These drills included the participation of the fire emergency brigade and the support of the Campoalegre and Gigante fire departments. The objective was to promote strategies for containing potential forest fires that may occur during the dry season in the region.

Risk Analysis in Generation Infrastructure

In compliance with Decree 2157 of December 20, 2017, which establishes general guidelines for the preparation of the Disaster Risk Management Plan of Public and Private Entities (PGDR), the instruments for risk management at each generation plant were updated. The plan was officially filed with 58 relevant oversight and monitoring entities, including environmental authorities, local authorities, and departmental risk management agencies. In addition, the PGDR brochure for each plant and generation chain was presented and distributed.

For the plants located in Guatemala, Costa Rica, and Panama, environmental drills were conducted, supported by reports and the corresponding follow-up tasks.

- In Panama, the drill was carried out at the Fortuna Plant, simulating an oil spill incident in the powerhouse.
- In Costa Rica, the drill addressed fires caused by different sources of combustion (hazardous substances, electrical equipment, and spills) and was conducted at the National Firefighters Academy using a real simulator.
- In Guatemala, a hydrocarbon spill drill was carried out for the Matanzas, Palo Viejo, and El Canadá plants.



Risk Management in Distribution Infrastructure (Enel Grids)

Two training sessions were conducted for internal and external personnel on the investigation of events with environmental consequences. The main objective of these training sessions was to strengthen analytical capacity to examine scenarios, enabling the identification of root causes of events that have generated significant impacts on the environment and could occur within the Company's operations. In addition, the sessions focused on highlighting key aspects for the preparation of technical reports related to environmental emergencies, ensuring accurate and complete documentation to facilitate the management and response to such events.

Information was also disseminated through audiovisual media, aimed at emphasizing the importance of appropriate response to environmental incidents that may arise. The main purpose was to foster a culture of environmental awareness and preparedness for critical situations, providing clear guidelines on how to respond effectively and responsibly in the event of any incident.

In order to improve response capacity in the event of possible dielectric oil spills, technical resources were strengthened through the acquisition and strategic placement of 15 new kits specifically designed to address this type of situation. These kits were strategically installed in High Voltage substations, ensuring effective coverage in key areas of the electrical infrastructure.

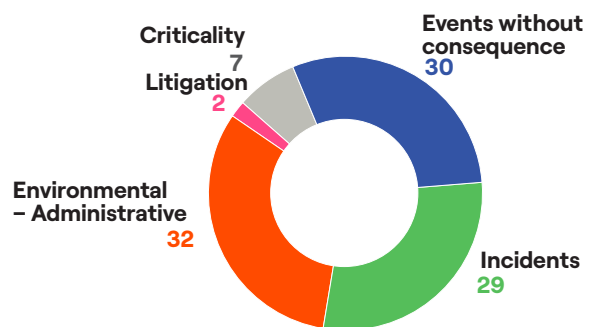
Environmental Incidents

Generation Plants

In 2024, a total of **92 environmental events were recorded at the power generation plants**, mainly associated with the handling of fluids and chemical substances (30), environmental administrative acts (32), fire or near-fire events (29), pollution and vibration events (7), and litigation with official entities and environmental authorities (2).

All reported events were addressed and/or are being managed to ensure proper response or closure.

Events 2024



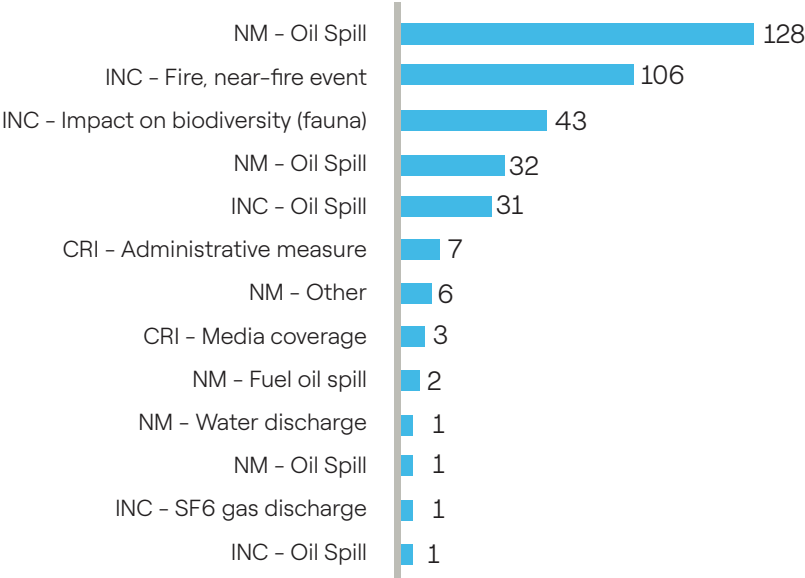
Enel Grids

In 2024, **363 environmental events were recorded in Enel Grids' activities**, mainly associated with near misses (NMS) due to dielectric oil spills (35.26%), incidents (INC) involving fire or near-fire events (29.20%), and incidents (INC) with impacts on biodiversity (11.85%).



The following shows the distribution of incidents reported during the 2024 term:

Number of Environmental Events – 2024



Enel X y Market

For the Enel X and Market business line, 6 environmental events were recorded in operational activities. Seventy-one percent of the near misses were associated with hydraulic oil spills from lifting equipment used for work at heights.

The events were classified as near misses, considering their level of impact and the effectiveness of the controls in place, which made it possible to contain the event before any repercussions materialized. No event was identified as significant.

Environmental Fines

During 2024, a total of **36 administrative environmental sanctioning proceedings** were filed against the **El Quimbo Hydropower Plant**, of which:

- 9 are final and under appeal, amounting to €1,025,194 (of which €982,504 have already been paid).
- 27 remain pending resolution of their appeals before the environmental authority. Of these 27 proceedings, only 11 have fines imposed by the environmental authority, totaling €3,808,505.

For the El Guavio Hydropower Plant, three sanctioning proceedings were filed during the year, totaling €51,963.

No environmental fines or sanctions were recorded for the generation plants in Central America.

Additionally, detailed follow-up was carried out on the requirements received from environmental authorities to ensure timely response, thereby reducing the risks of non-compliance. These administrative proceedings are currently subject to the instances established under Act 1333 of 2009, as amended and supplemented by Act 2387 of 2024.

During **2024**, no fines or environmental penalties were received for administrative proceedings of an environmental nature for the Enel Grids, Enel x, and Market business lines.

Environmental Licensing of Projects

Generation Plants – Enel Green Power

Closing of Obligations

The generation plants hold environmental instruments for the development of their activities, which include licenses, environmental management plans, among others. To date, **monitoring has been carried out on a total of 6,808 obligations**, broken down as follows:

Obligations in Colombia

Betania and El Quimbo	El Guavio	Río Bogota	Thermal	Wind & Solar	Total
3,727	685	1,279	400	491	6,582

It is worth highlighting that activities have been undertaken to close a total of 2,767 obligations.

Obligations in Central America (Panama, Guatemala, and Costa Rica)

Hydro	Wind & Solar	Total
211	15	226

To date, a total of 62 obligations have been closed: 43 in Panama, 4 in Costa Rica, and 15 in Guatemala.

El Quimbo Hydropower Plant

1% Investment Plan

Given the changes in municipal administrations, the principles, current status, and progress of the investment plan of not less than 1% were socialized in each of the 18 municipalities within the area of influence of the El Quimbo Hydropower Plant.

Thanks to the efforts carried out in 2023, in March 2024 the transfer of the deeds for the rural property El Danubio to the municipality of Gigante was completed. Likewise, the properties La Montañita in the municipality of Paicol and Bolconda in the municipality of Tarqui were identified, which, once the purchase process is completed, will be allocated exclusively for the restoration and natural conservation of their areas, in order to protect the tributaries of the Magdalena River.

Additionally, a project was submitted to the ANLA (National Environmental Licensing Authority) for the installation of four hydrometeorological stations, to be carried out by the Regional Autonomous Corporation of Alto Magdalena – CAM – with the aim of improving the monitoring of climatic conditions and water flows of the bodies of water where the stations will be installed.



A 91% progress was achieved in the construction of the wastewater treatment plant in the San Antonio del Pescado village, municipality of Garzón. This project is considered of high regional importance for the management and conservation of water resources.

Status of Compliance with the Environmental License

The environmental license granted for the operation of the El Quimbo Hydropower Plant through Resolution 899 of 2009 and its corresponding license modifications includes 3,727 obligations. By the end of 2024, 2,299 obligations had been closed by administrative act, representing 62%.

As evidence of this, compliance reports 29 and 30 of the plant were submitted, which were adjusted to the new guidelines required by the Ministry of Environment and Sustainable Development under Resolution 077 of 2019.

Permit Management – Generation Plants

In Colombia, 11 permits were obtained or renewed before the environmental authorities:

- On 26/02/2024, for the **Muña pumping station**, the discharge permit was granted to the municipality of Sibaté for the disposal of treated domestic wastewater from the municipal wastewater treatment plant (WWTP) Pablo Neruda.
- On 01/03/2024, for the **Muña pumping station**, the discharge permit was granted to the municipality of Sibaté for the disposal of treated domestic wastewater from the San Benito WWTP.
- On 15/03/2024, for the **El Quimbo Hydropower Plant**, the AUNAP notified the granting and authorization for restocking through the release of 1,350,000 fry in the area of influence of the hydropower plant, within the jurisdiction of the municipalities of Garzón, Gigante, El Agrado, Altamira, and Hobo (Huila department).
- On 16/05/2024, for the **Betania Hydropower Plant**, the AUNAP notified the authorization for restocking through the release of 1,200,000 fry in the plant's area of influence.

- On 13/08/2024, for the **El Quimbo Hydropower Plant**, the surface water concession permit was extended for 10 years, for a flow rate of 106.5 l/s, for the Montea irrigation district.
- On 10/09/2024, for the **El Guavio Hydropower Plant**, the discharge permit was renewed for five years for the disposal of wastewater from the WWTP of the Energy and Road Battalion No. 13, Ubalá.
- On 16/09/2024, for the **El Quimbo Hydropower Plant**, the surface water concession permit was granted for 10 years over the water source known as La Pescada, a tributary of the Magdalena River.
- On 21/10/2024, the validity of a permit for riverbed occupation of the Suaza River and La Pescada stream, originally granted by Resolution 319 of 23 February 2015, was extended for 12 months from its execution.
- On 20/12/2024, for the **Termozipa Thermal Plant**, the CAR granted authorization for a one-time forest utilization at the Termozipa plant and issued additional determinations.
- On 23/12/2024, for the **El Guavio Hydropower Plant**, a permit for riverbed occupation was granted for the barge-type structure system to be installed on the reservoir's water surface.
- On 31/12/2024, for the **El Guavio Hydropower Plant**, the discharge permit was renewed for 10 years for the disposal of treated domestic wastewater at the WWTP located on the Campamento Solteros property.

Guatemala

The analysis continued by the competent institutions for the Matanzas and San Isidro hydropower plants, specifically under the review of the Environmental Management Directorate of the National Council of Protected Areas (CONAP), since San Isidro is located in an area near the Sierra de las Minas, a registered protected area.



Distribution Networks – Enel Grids

Environmental Licenses in High-Voltage Projects

Processing of New Environmental Licenses

Throughout 2024, the Enel Grids Colombia team managed the environmental licensing procedures for the construction of the following projects:

- La Guaca – Colegio Double-Circuit Line at 115 kV:** This project consists of increasing the current-carrying capacity of the line from 800 amperes to 1,200 amperes by 2025, while maintaining the same voltage (115 kV). This will require the inclusion of a second line from the La Guaca substation to El Colegio. By means of DJUR No. 50247000598, the Regional Autonomous Corporation (CAR) granted the environmental license, authorizing the start of construction activities in 2025. The project will address the growing demand in the municipalities of La Mesa, Tena, and El Colegio.
- Techo – Veraguas High-Voltage Line:** On September 20, Resolution 1329 of 2024 was issued, granting the environmental license for the Techo-Veraguas Project. With this permit, a high-voltage line was built, consisting of a 1.49 km route, with metallic poles installed along Avenida Las Américas between Avenida 68 and Avenida Boyacá, in the Kennedy district of Bogotá. The line went into operation in December 2024.

- Montevideo Substation and its 115 kV Transmission Line:** By means of Resolution 1385, the authority granted the environmental license for the Montevideo Project, which will be located in Bogotá, within the local planning units (UPLs) Teusaquillo (32) and Puente Aranda (31). With the start of the project's construction phase and subsequent commissioning, the aim is to meet new 249 demand and improve service quality in the Puente Aranda district.

- Porvenir Substation and its 115 kV Transmission Line:** In February, the environmental license application for the Porvenir Project was submitted, and the permit was granted by the environmental authority in September through Resolution 1272.

This represents a significant milestone, as the project aims to meet the growing demand for energy services resulting from increased urban activity in the city. Once operational, the project is expected to serve 175,000 residents, including 40,000 new users.

- Guaymaral Electric Substation and its 115 kV Transmission Lines:** Through Resolution 1600 of 2024, the District Secretariat of Environment granted the environmental license for the construction and operation of the project, which includes the construction of the first indoor GIS substation, an underground line corridor of 1.6 km, and an overhead transmission line of 3.5 km. The project's objective is to ensure service reliability for the new substations in the northern sector, anticipating the region's high industrial and urban development in the country's central area.

The environmental authority continued its review of the Bochica Substation and Associated 115 kV Transmission Lines Project, which aims to meet the growing residential, commercial, and industrial energy demand in the municipality of Gachancipá, reducing the duration and frequency of service outages, and providing greater reliability and quality in service delivery.

In December, the environmental authority issued a technical opinion recommending the granting of the environmental license; however, the official resolution has not yet been notified.

Applications for New Environmental Licenses

In 2024, applications for new environmental licenses were also filed for the following projects:

- La Ceiba 115 kV Substation and its 115 kV lines and connection modules: intended to meet the growing electricity demand of the municipalities along the Ruta del Sol, thereby supporting the region's economic growth and improving the quality of electricity service in the municipalities in the northwestern area of the department of Cundinamarca. By Filing No. 04241000781 of August 22, 2024, Enel formally submitted the Environmental License application for the project.

- **Intexzona Substation and 115 kV transmission lines:** in response to the growing industrial energy demand, mainly from Datacenter-type loads and industrial parks in Tenjo and Cota, and in order to meet new connection requests from existing substations and strengthen the area's industrial development, the Intexzona project was initiated in the municipality of Cota, within the Intexzona Permanent Free Trade Zone, with a capacity of 246 MVA. In May 2024, the environmental license application was submitted to the Regional Autonomous Corporation of Cundinamarca (CAR), with Commencement Order DRSC No. 09246001609 dated August 30, 2024. Additionally, from the Enel Grids business line, within the framework of the Bogotá-Region 2030 project portfolio, environmental impact studies were carried out for the projects at the Norte, Centenario, and San Facón Substations, with the aim of continuing the applications for the environmental licenses required for the construction of new projects. These efforts seek to strengthen the electricity distribution system in the area of influence through new infrastructure such as substations, transmission lines, and circuits.



Watercourse Occupation Permits in Medium Voltage

Project ME-SE AT-MT Tren de Occidente Networks:

This project will enable the exit of circuits from the Tren de Occidente Substation at voltage levels of 34.5 to 11.4 kV, with the purpose of meeting the growing demand in the municipality of Facatativá and surrounding areas. The permit was granted by the Regional Autonomous Corporation of Cundinamarca – CAR through Resolution DRSO No. 10247000148 dated September 4, 2024.

In addition, four applications for Watercourse Occupation Permits were submitted to the Authority for the **ME-METRO SE AT-MT Porvenir Networks** project, within which 15 new level 2 voltage circuits will be enabled, fed from the new Porvenir Substation. These will offload adjacent circuits, with the aim of improving service quality for more than 96,000 users in the locality of Bosa.

Furthermore, an application for a Watercourse Occupation Permit was submitted to the Authority for the **ME-SE AT-MT Montevideo Networks project**, within

which the operability of the PK5 loading yard of the Regiotram de Occidente project will be ensured.

It is also important to highlight that, within the framework of environmental compliance for Enel Grids' projects, approximately 2,700 trees were planted, as well as the rescue, transfer, and relocation of around 450 vascular flora individuals under protection. In addition, maintenance was carried out on approximately 3,000 individuals planted in previous years.

Development of Photovoltaic Projects – Enel X and Market

For the Enel X and Market business line, during the construction of the IKOTIA solar park (Frontera Energy), Eternit Plant, Central Cervecera Plant, Gaseosas Lux Plant, Postobón Malambo Plant, Cementos Tequendama Plant, and Corona Sopó Plant, sustainable construction standards were implemented. These ensured customer requirements were met, complied with the permits and operating licenses granted to clients, and managed the associated environmental aspects.



Participation in Public Policies

During 2024, the Company took part in various environmental public consultations published by environmental authorities at the local, regional, and national levels. This participation is key to contributing to the development of balanced regulations that are tailored to the dynamics and particularities of the territories and the electricity sector, ensuring their effective application and the achievement of the proposed objectives.

In this regard, regulatory proposals were identified on topics of interest such as:

- **Colombia's National Targets – Biodiversity Action Plan 2030:** Presented at COP16, it establishes strategic actions for the conservation and sustainable use of biodiversity.
- **Regulation of “life areas”:** Seeks to promote ecological restoration through tree planting and the creation of forests, fostering the environmental responsibility of companies.
- **Terms of Reference for Studies on the Removal of Forest Reserves:** Aimed at public utility or social interest activities in national and regional forest reserves.
- **Payments for Environmental Services (PES):** Regulation for the subscription and termination of voluntary agreements, financed by the Fund for Life and Biodiversity.
- **Protocol for Monitoring Surface Water Sources and Sewerage:** Standardization of methodologies to ensure compliance with environmental regulations.
- **Update of Methodologies for Environmental Studies:** Includes technical criteria that optimize the submission of studies for regulated projects.
- **Amendment to the Single Regulatory Decree of the Environment Sector No. 1076 of 2015:** Comprehensive electrification and energy solutions for railway projects with a focus on electric mobility. Requirement of the Environmental Alternatives Assessment (DAA) for energy distribution projects.
- **Guidelines for Comprehensive Climate Change Management Plans (PIGCCS):** Provide guidance for the formulation, implementation, monitoring, and evaluation, linking them with territorial planning instruments.

- **Participation in CONALDEF working groups:** Comprehensive social and environmental approach, aligned with the 2022–2026 National Development Plan, ensuring access to information and participatory decision-making in line with the Escazú Agreement.

In addition, through the constant monitoring of different sources of information, regulatory developments impacting Enel Grids' business line were reported. These include:

- **Act 2387 of 2024:** Amended the environmental sanctioning process (Act 1333 of 2009), strengthening tools to prevent and penalize environmental violations.
- **Ruling C-280 of 2024:** The Constitutional Court declared enforceable the second paragraph of Article 57 of Act 99 of 1993, requiring that EIAs include climate impact assessments. The Ministry of Environment and Sustainable Development (MADS) has six months to update the terms of reference.
- **Resolution MADS 0126 of 2024:** Updated the list of threatened wildlife species and redefined the Coordinating Committee for Species Categorization.
- **Resolution MADS 0421 of 2024:** Established protection measures for ecosystems of international importance, including the RAMSAR site “Urban Wetland Complex of the Capital District of Bogotá.”



Protection and Conservation of Biodiversity

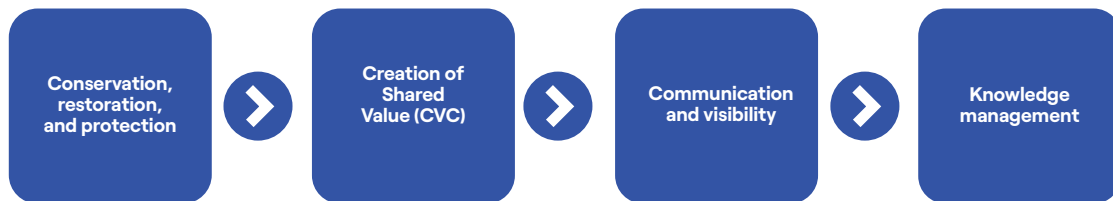
GRI Content 304-1, 304-3, 304-4

Enel Biodiversa – Committed to the Conservation of Wildlife

This is an overarching, cross-cutting strategy that brings together the biodiversity actions the Company has been developing across all its business lines in Colombia, Costa Rica, Panama, and Guatemala.

Enel Biodiversa integrates the management of environmental protection and natural resources, the fight against climate change, and the contribution to sustainable economic development through the implementation of conservation, protection, and biodiversity restoration programs in the countries where it operates. It also creates shared value and generates knowledge.

In addition, through these initiatives it contributes to SDG-14, Life Below Water, and SDG-15, Life on Land. This long-term strategy is built upon four strategic pillars:



- In terms of governance, the Enel Biodiversa program committee was held.
- Enel Colombia has planted more than 1,000,000 trees over the course of 12 years, carrying out this work in the different areas of influence where it operates in Colombia, Costa Rica, Panama, and Guatemala.

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Adoption of TNFD Guidelines

Based on the Enel Group's commitment to fully adopt the TNFD Guidelines in the 2025 fiscal year and the adoption of the LEAP methodology (Locate, Evaluate, Assess, Prepare disclosure), within the framework of the Taskforce on Nature-related Financial Disclosures (TNFD), and in line with the LEAP methodology defined by this organization, Enel Colombia conducted an in-depth study in 2024 at the El Quimbo Power Plant. This study examined the hotspot in order to account for the specific local context and the interaction of each technological asset with local natural and biodiversity characteristics, as foreseen for the priority application of the IRO (Impacts-Risks-Opportunities) analysis for complex organizations. The results of each phase are as follows:

- **Locate Phase:** verification of the threatened species identified at the plant, updating the information accordingly.
- **Evaluate Phase:** assessment of 14 impacts and 2 dependencies. In this phase, a direct review of the impacts and dependencies was carried out, and impact evaluation was performed using the Probability*Magnitude approach. Based on this, 2 low impacts, 5 medium impacts, 4 medium-high impacts, 2 high impacts, and 2 low dependencies were identified.
- **Assess Phase:** impacts were reassessed considering the time horizon or duration of the impact and its magnitude. In addition, the risks and opportunities associated with each impact were described. According to this evaluation, most impacts received a low or medium-low rating, while three impacts stood out with a high rating:

Impact ID	Impact description	Notes
IM3	Sediment load and effects on ichthyofauna: impact generated by a reservoir with the presence of sediments, which makes cleaning/discharge operations more delicate. An excessively sudden emptying could endanger ichthyofauna. During emptying, an uncontrolled release of sediments can negatively affect downstream water quality.	A study was initiated on minimizing the impact of sediment flow, following the request of the authorities (Resolution 1965 of 2023). Preliminary monitoring began, which will provide baseline data for the subsequent study. Similar events have already occurred at the plant in the past; therefore, a probability of 0.75 was selected.
IM12	Impact on protected or locally significant flora in the plant area:	Reflects the impact of unauthorized or non-compliant activities involving local flora (unauthorized logging, non-compliance with the conservation obligations set forth in the Environmental Impact Assessment).
IM13	Ichthyofauna affected by the decrease in reservoir levels.	Impact on fish populations due to the seasonal variation in the basin level (for example, due to the El Niño phenomenon). In 2024, one event was recorded. The baseline assessment was increased by one because significant actions must be implemented (fish rescue).

- **Prepare Phase:** for each impact, the control measures implemented were identified and assessed, so that at the end of the exercise the level of risk associated with each impact was determined. According to this evaluation, it was found that most of the impacts had control measures in place (13 impacts with a low to very low level of risk), while the following risks stood out with a high rating:

- Effect of sediment load on ichthyofauna during cleaning operations.
- Impact on protected or locally significant flora in the plant area: Elevated risk of fines due to a minor impact on protected or locally relevant flora (unauthorized logging, conservation of rare species). An action plan is already underway.
- Impact on ichthyofauna due to reservoir level variations: Properly managed through the implementation of a fish monitoring and rescue protocol.

For each high-risk impact, a management plan is developed. Therefore, the LEAP assessment may change based on the results obtained once the proposed management plan is implemented and the impact and its risk level are confirmed to have been controlled.

Biodiversity Management in Construction Projects

The Company is committed to protecting wildlife in the areas where its projects are under construction. To this end, it has teams of specialized professionals in wildlife management (herpetologist, ornithologist, mammalogist, and veterinary doctor), while also conducting wildlife studies and monitoring to ensure relocation under optimal conditions.

In addition, vascular species are rescued and non-vascular species are compensated for, both prior to and during the construction phase of solar projects.

During preliminary activities, areas are demarcated, and wildlife deterrence is carried out. If the rescue and relocation of fauna is required, vascular epiphytes are collected, taken to a nursery for care, and subsequently relocated to areas that guarantee their survival. These measures are also applied to trees that are subject to forest harvesting, in addition to the rescue and relocation of seedlings of forest species that are endemic or fall under a threatened category.

For 2024, more than 8,000 individuals were managed in projects under construction, and more than 1,500 epiphytes and seedlings were rescued, along with the training of over 4,000 workers in environmental management measures and the preservation of flora and fauna.



Below are the initiatives and programs carried out by the Company to ensure the protection and conservation of biodiversity at generation plants during 2024.

El Quimbo Hydropower Plant

Program for the Management of Fish and Fisheries Resources

This project is aimed at preserving the fishery resources on which the surrounding community depends, while also contributing to the diversity of ichthyofauna. In 2024, the following activities were carried out at the El Quimbo Hydropower Plant:

- A total of 54 fish species were identified, grouped into five orders (Dornburg and Near, 2021) and 21 families, thanks to monitoring conducted at 9 reservoir stations, 2 floodplain systems, and 13 lotic systems.

- Entre Between October 2023 and July 2024, four samplings were carried out in the area of influence of the El Quimbo Hydropower Plant, capturing 3,703 organisms represented in 54 species. Of these, three species, i.e., the picuda (*Caquetaia kraussii*), the oscar (*Astronotus* sp.), and the guppy (*Poecilia reticulata*), were transplanted, while four species, i.e., the redbreast tilapia (*Coptodon rendalli*), Nile tilapia (*Oreochromis niloticus*), red tilapia (*Oreochromis* sp.), and molly (*Poecilia sphenops*), were introduced. The 47 native species represent 20% of the known fish richness of the Magdalena-Cauca macro-basin (DoNascimento et al., 2023) and approximately 54% of that of the Upper Magdalena (Jiménez-Segura et al., 2020).
- The presence of an entity was reported that may correspond to a new genus within the Heptapteridae family, as its morphological characteristics are similar to species of this group. However, its description does not match any valid species known for the region, and therefore it was considered appropriate to maintain the status of morphotype, in this case, Heptapteridae (newly described genus).



Ecological Restoration Program

A total of 1,133,328 trees from 83 native species of tropical dry forest have been propagated between 2014 and 2024.

Work continues with the three local community nurseries located in the municipalities of El Agrado, Garzón, and Gigante.

A total of 800,132 trees have been planted in areas undergoing ecological restoration.

Dissemination, Articulation, and Social Appropriation of Knowledge

In 2024, a total of 542 visitors were received, bringing the cumulative total to 4,609 visitors and 331 guided tours since the pilot phase (2014).

Consolidation of the Ázalea Tropical Dry Forest Research Center

As part of the activities to consolidate the research center, support was provided for five new theses, bringing the total to 52 research projects carried out by 67 students: 48 undergraduate, 15 master's, and 4 doctoral projects related to the tropical dry forest.

Management of Vegetation Cover and Terrestrial Habitats

In May 2024, the reforestation process and first maintenance of approximately 77.20 hectares were completed, in compliance with different administrative acts, as part of forest compensations for forest use, lifting of bans, and declassification of buffer zone areas, under the supervision of authorities such as the Regional Autonomous Corporation of the Upper Magdalena (CAM), the National Environmental Licensing Authority (ANLA), and the Directorate of Forests, Biodiversity, and Ecosystem Services (DBBBSE) of the Ministry of Environment and Sustainable Development (MADS).

Limnological Monitoring and Water Quality

The limnological monitoring and water quality program was carried out at the El Quimbo Hydropower Plant, which includes the identification of reservoir waters to assess physicochemical, microbiological, and hydrobiological conditions at a total of 23 points.

Community Participation Programs for the Protection of Biodiversity

Fish and Fisheries Program

As part of the Alto Magdalena Fish and Fisheries Program, in 2024 restocking was carried out in the El Quimbo reservoir with 1,000,000 fingerlings and in Betania with 1,430,050 fingerlings of different species (capaz, bocachico, pataló, and dorada), which are classified as Vulnerable (VU) and Critically Endangered.

In this way, Enel Colombia completed the release of 9,483,050 fish in the Upper Magdalena River basin of the bocachico, capaz, dorada, and pataló species since 2019.

Species Stocked

	Bocachico	Capaz	Dorada	Pataló
El Quimbo	300,000	270,000	420,000	10,000
Betania	970,000	270,000	200,000	10,050

Voluntary participation by residents of the various communities in the area of influence of the El Quimbo and Betania plants was encouraged in the activities scheduled within the restocking plan. The objective of this initiative is to promote awareness and a sense of ownership toward the project's implementation, as well as to highlight the importance of this activity as a mechanism for the management and conservation of fish and fisheries resources.

El Guavio Protected Area

Under the agreement signed to join efforts with the Regional Autonomous Corporation of Guavio (Corpoguavio) for the declaration of 25,821 hectares as the Regional Integrated Management District (DRMI) Los Farallones, in the municipalities of Ubalá, Gachalá, and Medina, Enel provided support for the study that was completed in 2023. This study was approved by the Alexander Von Humboldt Institute and is pending approval by the board of directors of the Regional Autonomous Corporation of Guavio (Corpoguavio), in order to proceed with the declaration of this DRMI. This constitutes a legal mechanism for the protection and conservation of these types of areas, which possess high biodiversity richness and provide essential ecosystem services.

Bird Guide of the Betania Reservoir – Product of the Global Big Day (GBD) 2024 in the Municipality of Yaguará

With community participation, hiking and birdwatching activities were organized at the Betania Hydro-power Plant in commemoration of “World Bird Day” (Global Big Day) 2024. This event is the world's largest citizen science initiative, where expert adventurers and amateur biodiversity enthusiasts come together to photograph and record as many bird species as possible (seen and heard) around the planet.

For this activity, a total of 19 people participated as key actors, and territorial entities were engaged, such as the Municipal Mayor's Office of Yaguará, the Regional Autonomous Corporation of the Upper Magdalena (CAM), the Ornithological Association of Huila (ASORHUI), Ana Elisa Cuenca Lara Educational Institution, the Huila children's birdwatching network, artisanal fishermen, community action boards, environmental-community leaders, the National Police, and the community at large.

Through this activity, it was possible to identify, research, and characterize the most representative species in the area of influence of the Betania reservoir in the municipality of Yaguará, department of Huila.



This bird guide, which also serves as an educational tool, promotes community actions for the recognition of the region's biodiversity and, therefore, the empowerment of the community in relation to its natural environment. It fosters greater awareness of the importance of these species for ecosystems and their balance. As a result of this second round of participation, a guide of 50 bird species from the Tropical Dry Forest (TDF) ecosystem was produced.

Biodiversity Projects – Reforestation at El Quimbo Hydropower Plant

For the El Quimbo Hydropower Plant, in 2024, and in compliance with various legal obligations, forest compensation activities associated with tree planting were carried out. Through these, approximately 180,697 trees were planted, distributed among 50 different species belonging to the Tropical Dry Forest (TDF) ecosystem, in areas located in the municipalities of El Agrado, Gigante, and Altamira.

Bogota River Plants

Bird and Plant Guide of the Municipality of Soacha

The creation of a guide for the identification of birds in the municipality of Soacha has strengthened participatory studies on the recognition of the territory's avifauna. Activities have been developed since 2020 through the Environmental Education Program, promoting the protection and care of biodiversity and ecosystems, within the framework of the Biodiversity Strategy of the Casalaco Chain's Environmental Education Program in 2024.

This guide includes some bird and plant species present in the village of El Charquito, corregimiento two, in the municipality of Soacha, Cundinamarca Department. This research project seeks to highlight the role of rural women in the conservation of avifauna from their own spaces, such as gardens, underscoring the importance of knowing in order to conserve and reconnect with nature through the care of life in all its forms. It also promotes the placement of water feeders with fresh water, which is vital for safeguarding the health and well-being of birds, without adding sugar or syrups that are not part of their natural diet. Flowering and fruit-bearing plants are also planted. The published field guide includes 43 bird species, including hummingbirds, woodpeckers, tanagers, honeycreepers, seedeaters, sparrows, tyrants, flycatchers, and related species.

Guide to Insects, Spiders, and Other Terrestrial Arthropods of the Pagua Chain

In 2024, a guide for the identification of insects, spiders, and other terrestrial arthropods of the Pagua Chain was developed in the municipality of El Colegio, with the objective of promoting their knowledge and protection in the area. The community was invited to observe and protect insects, given their crucial role in ecosystems and for human beings.

As a public awareness initiative, the guide seeks to illustrate the environmental benefits and the majesty of their colors and patterns, in order to dispel the prejudices that have led to fear and rejection of these animals, often considered pests, which in turn results in the reduction of local biodiversity.

Management of Epiphytes – El Guavio Hydropower Plant

Through the project for the rescue and relocation of epiphytes, a total of 3,050 individuals, including bromeliads and orchids, have been rescued.

These were guaranteed an adaptation process in a temporary nursery and were subsequently transferred to selected host trees, where ongoing monitoring and maintenance are carried out to ensure their survival and propagation.

Through these measures, the aim is to mitigate the impact on species of national importance, since they fulfill various functions such as soil conservation and serve as habitats for other species (for example, insects), as well as microclimate regulation, among others.



Photovoltaic Projects

Wildlife Monitoring – El Paso + Extension, La Loma Plants

In November 2024, annual wildlife monitoring was conducted at the El Paso + Extension Plant, corresponding to the wet season (rainy period), covering the following faunal groups: mammals, birds, and herpetofauna (reptiles/amphibians). Similarly, at the La Loma Plant, these groups were monitored upon completion of the construction phase in June 2024.

El Paso Monitoring Results:

Amphibians	Reptiles
• 2 near-endemic species • All reported species are classified under the Least Concern (LC) category	• 2 endemic species, 1 near-endemic • Most of the species are classified under the Least Concern category, with 2 not evaluated and 4 listed under CITES

La Loma Monitoring Results:

Amphibians	Reptiles
• 337 individuals • 14 species • 1 endemic species • All species classified under the Least Concern (LC) category	• 137 individuals • 12 species • All species classified under the Least Concern (LC) category

Birds	Mammals
• 778 individuals • 76 species • 4 nationally migratory species	• 60 individuals • 12 species

Wildlife Deterrence and/or Relocation – El Paso + Extension, La Loma, Fundación Plants

Monthly wildlife deterrence and/or relocation sessions were carried out at the three plants, as required by the Operation and Maintenance team, for individuals that could be exposed to the operation of generation equipment or that might pose a biological risk to personnel. The main species identified include snakes, bees, and wasps.

Landscape Management – El Paso + Extension, La Loma, and Fundación Plants

To ensure the survival and propagation of epiphytic communities, in compliance with environmental obligations and management, the rescued and relocated plant material underwent maintenance, with periodic monitoring and follow-up to ensure good phytosanitary condition and thereby preserve the species in the selected plots and forest areas.

To improve landscape perception, living perimeter fences were established around the solar parks, where periodic maintenance is carried out on the management measures established in the environmental instruments at El Paso + Extension and La Loma.



Plants in Guatemala

Aquatic and Terrestrial Biology Monitoring:

At all plants in Guatemala, semiannual monitoring of terrestrial and aquatic biology is carried out. These include the characterization of fauna and flora to identify priority conservation species, as well as the general health status of each habitat. These activities are part of the environmental commitments undertaken and constitute an important source of reference information regarding the biodiversity of each site.

It is important to note that this biological data collection is a method that allows understanding the dynamics of the ecosystems at the Guatemalan plants. One monitoring session is carried out during the dry season and another during the rainy season, with the purpose of identifying patterns and trends in flora and fauna populations over time.

Below is a breakdown of the number of species recorded during monitoring events in the dry and rainy seasons:

PROJECT	NO. STATIONS	SPECIES DRY SEASON				SPECIES RAINY SEASON				TOTAL SPECIES
		Mammals	Birds	Herpetofauna	Flora	Mammals	Birds	Herpetofauna	Flora	
Canadá -Montecristo	4	8	47	7	93	7	52	5	69	288
Matanzas-San Isidro	6	6	48	8	85	6	50	8	56	267
Palo Viejo	6	4	47	2	138	5	61	3	113	373

Plants in Panama

260

Environmental Monitoring

In compliance with the Environmental Management and Adjustment Program (PAMA) of the Fortuna Hydropower Plant, the environmental monitoring activities required by the Ministry of Environment were carried out during the first and second semesters of the year. These include: surface water quality, wastewater quality, environmental noise, air quality (mobile sources), and air quality (stationary sources).

Monitoring of Aquatic Species

Aquatic species monitoring was conducted in the reservoir of the Fortuna Hydropower Plant. This activity was carried out jointly with technicians from the Aquatic Resources Authority of Panama.

Compliance with the Forest and Land Surveillance Program

In compliance with the commitment to protect and monitor the Fortuna Forest Reserve, 100% of the scheduled forest and land surveillance patrols for 2024 were completed.

Activities	Total patrols	Target 2024	Compliance %
M. Territorial	160	150	106.7
M. Forestal	166	150	110.7

As part of the forest surveillance program in the Fortuna Forest Reserve, patrols and trail cleaning were carried out between April and June 2024 along the following trails: Quebrada Alemán, Quebrada Samudio, Hidromet, 3 de Noviembre, Cordillera, Cerro Pinola, Río Hornito, and Finca Moreno.

As part of the land inspection program, between April and June 2024, technical assistance activities were carried out for the establishment of school gardens in the communities of Chiriquicito, Entre Ríos, Valle de la Mina, La Soledad, and Fortuna.

Solar Technology

For solar technology, maintenance activities continued on the reforestation plots associated with the following plants: Jaguito (1.32 ha), Esperanza (2.6 ha), PV Chiriquí (0.81 ha), Sol Caldera (0.54 ha), and Sol de David (2.37 ha).

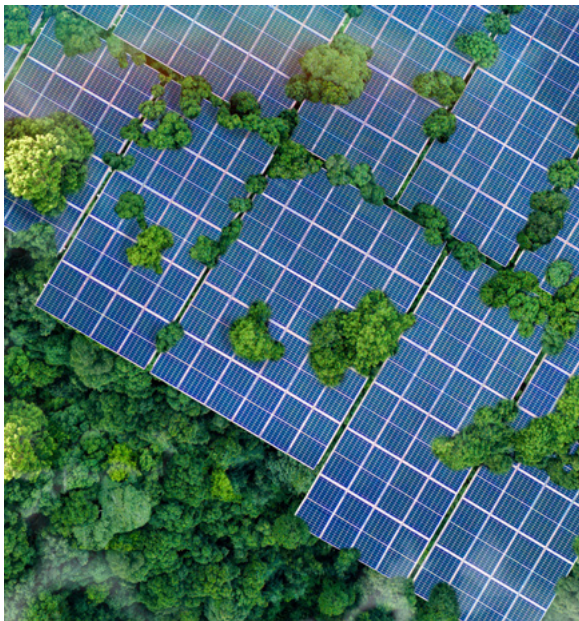
On the other hand, in 2024, reforestation plans were delivered for the solar plants Estrella, Milton Solar, Sol Real, and Vista Alegre.

The implementation of the reforestation plan required by the Ministry of Environment continued as part of the environmental compensation measures established through the approval resolutions of the environmental impact studies.

Environmental Reforestation Plan for Non-Commercial Use – Chiriquí Photovoltaic Plant (Resolution DRCH/SEFOR/007/2023), which contemplates the reforestation of 0.81 ha with species including espavé, zorro, nance, maría, cypress, pito, guaba bejuco, sigua, avocado, pine, oak, and mamecillo.

Environmental Reforestation Plan for Non-Commercial Use – Generadora Solar Caldera (Resolution DRCH/SEFOR/008/2023), located in Progreso, Barú District, which contemplates the planting of 2,640 seedlings of the species espavé, zorro, nance, maría, cypress, pito, guaba bejuco, sigua, avocado, pine, oak, and mamecillo, over a 2.37 ha polygon located in Jaramillo, Boquete District.

Environmental Reforestation Plan for Non-Commercial Use – Sol de David Power Generation Project (Resolution DRCH/SEFOR/006/2023), located in Progreso, Barú District, which contemplates the planting of 600 seedlings of the species espavé, zorro, nance, maría, cypress, pito, guaba bejuco, sigua, avocado, pine, oak, and mamecillo, over a 0.54 ha polygon located in Jaramillo, Boquete District.



Biodiversity Management in Distribution Networks

Awareness on Wildlife

Management and Protection

In 2024, work was carried out on the implementation of the protocol for wildlife management, strengthening the Company's commitment to sustainability and biodiversity conservation. This approach not only enabled the identification and documentation of the various species in the area of influence, but also established a solid support network for rescue efforts (deterrence or relocation of wildlife) in collaboration with environmental authorities and the Santacruz Foundation, with which Enel Colombia maintains an agreement. **As a result, 25 wildlife specimens were managed and a total of 130 sightings were recorded during the year.**

Through the agreement with the Santacruz Zoological Foundation, four training sessions were held in 2024 with the participation of more than 151 people, aimed particularly at field staff from partner companies and internal Company personnel who are part of the Environmental Management System. These training spaces, focused on the biological risk posed by opossums, arachnids, and bees, were structured as 30% theoretical and 70% practical sessions.

In 2024, the agreement with the Zoological Foundation for wildlife protection in the province of Soacha and Tequendama was continued, strengthening the Company's technical capacities for the management and rescue of wildlife found in contact with the electricity distribution networks.

Compensation Management – District Secretariat of Environment (SDA)

A payment of more than COP \$368 million was made to the District Secretariat of Environment, for the evaluation, monitoring, and compensation of activities related to the felling of trees that posed a risk to the electricity distribution infrastructure and the optimal provision of electricity service in Bogota.

Ecosystem Conservation

Conservation Initiatives in Projects under Construction

Due to the impacts derived from the construction of projects, works, or activities that are subject to environmental licensing processes, permits, or authorizations for single-use forest exploitation of natural forests, temporary or permanent exclusions of national or regional forest reserves for land use changes, it is necessary to implement a compensation process for the biotic component (fauna, flora, vegetation cover, and landscape context), commonly referred to as the Compensation Plan, within the management and control instruments known as environmental licenses.

Furthermore, the definition of the Biotic Component Compensation Plan is an interdisciplinary issue that involves a significant value chain, covering aspects ranging from the design, negotiation, and approval of the plan, through the estimation of implementation costs, as well as the land required, strategies and/or projects through which implementation will take place, the execution of the plan itself, and finally the maintenance of the areas subject to compensation. Various stakeholders are involved in this process (environmental and social authorities, among others), along with different areas within Enel.

Currently, three photovoltaic parks are under construction in Colombia and three more are in commercial operation, distributed as follows:

- Fundación (Magdalena)
- Guayepo I&II (Atlántico)
- La Loma (Cesar)
- El Paso (Cesar)
- Guayepo III (Atlántico)
- Atlántico (Atlántico)

All projects have environmental licenses granted by the respective authorities, which identify the vegetation covers subject to conservation and preservation that must be compensated.

Biotic Component Compensation Plans

Through Resolution 1517 of August 31, 2012, the Ministry of Environment and Sustainable Development adopted the Manual for the Allocation of Compensation for Biodiversity Loss. However, based on lessons learned and with the support of the National Environmental Licensing Authority, the Alexander von Humboldt Institute of Biological Resources (IAvH), IDEAM, regional and sustainable development environmental authorities (CARs), TNC, among others, the updated Manual of Environmental Compensations for the Biotic Component was adopted through Resolution 0256 of February 22, 2018.

Based on this update, Enel Colombia prepared the various proposals established in the specific chapters of the environmental impact studies submitted to environmental authorities, which include the compensation plans for the related projects currently under construction.

According to the factors used in the biotic component compensation exercises and the areas intervened in by Enel's projects under construction, it is estimated that 2,623.7 hectares will be compensated.

This compensation will offset the impacts caused by the intervention of vegetation covers in the different areas into which the projects are divided (Park, Transmission Line, and Step-Up Substation), as follows:



These processes are in the analysis phase and at the beginning of the implementation of actions established in accordance with the schedules set out in the compensation plans for each case, and are being coordinated with four different regional autonomous corporations (Corpocezar, Corpamag, Corpoguajira, and CRA), as well as with the National Environmental Licensing Authority (ANLA).

For the La Loma project, arrangements were made for the acquisition of 300 credits in the habitat bank located in the department of Cesar: La Lope (170 credits) and Mata de Lata (130 credits). This mechanism will be used for the partial fulfillment of the biodiversity loss compensation for the La Loma Solar Park project; this management accounts for 67% of the compensation obligation.

For the Guayepo I & II project, preliminary work was initiated for the implementation of biodiversity loss compensation measures in available and compatible areas within the perimeter of the solar park. After a preliminary analysis of the available polygons, it is estimated that in 2025 biotic compensation will begin in approximately 220 hectares, which corresponds to 25% of the compensation obligation.

Conservation Initiatives in Generation Plants

Protected Areas

Through Resolution No. 184 of November 26, 2021, the Ministry of Environment and Sustainable Development (MADS) and National Natural Parks of Colombia (PNN) registered an area of 2,266.63 ha, named Matambo 3, as a Civil Society Natural Reserve.

3,598.29
hectares are a Civil
Society Nature
Reserve

Matambo 3:
2,266.63
hectares

(Res. 184 de 26/11/21)

Matambo 2:
413.28
hectares

(Res. 105 de 26/08/21)

Matambo:
918.38
hectares

(Res. 092 de 5/07/2017)

This is the largest Civil Society Natural Reserve in the Tropical Dry Forest ecosystem of the department of Huila and the second largest in Colombia, in addition to being the most extensive area undergoing ecological restoration in the country.



In May, the reforestation and first maintenance of approximately 77.20 hectares were completed, in compliance with various administrative acts, as part of compensations for forest use, lifting of bans, and declassification of buffer zones, under the supervision of entities such as the Regional Autonomous Corporation of the Upper Magdalena (CAM), the National Environmental Licensing Authority (ANLA), and the Directorate of Forests, Biodiversity, and Ecosystem Services (DBBBSE) of the Ministry of Environment and Sustainable Development (MADS).

Actions with Communities in Project Areas of Influence Aimed at Promoting Food Security

Family and Community Gardens in the Pagua Chain

As part of the environmental education program of the Pagua Chain, training continued with the monitoring and installation of a series of family and community agroecological gardens to strengthen food security. Workshops were held on climate change adaptation, organic production, clean production, biodiversity, organic fertilizers, biological control, efficient micro-organisms, among other relevant topics of interest to beneficiaries.



As tangible results of the project in the municipalities of Granada and El Colegio, the construction of 164 home gardens was carried out in 22 villages, as well as 7 school gardens across 4 educational institutions, and 7 community gardens. Additionally, 260 training sessions were held for the establishment and management of gardens and to strengthen the process of food security and sovereignty for 225 families.

More than 300 kits with 7,000 vegetable seedlings were delivered, along with other supplies such as seeds, mesh, shade netting, liquid humus, and biofertilizers. Seven community gardens were built, benefiting 35 families in the municipality of El Colegio, in the villages of Antioquia, Paraíso, Marsella, and Trujillo, as well as students from the Pradilla Educational Institution.

Gardens–Edible Forests, Casalaco Chain in the Municipalities of San Antonio and Soacha

This project aims to strengthen processes associated with food sovereignty and autonomy in the communities within the area of influence of the Casalaco hydropower generation chain.

The project works with communities in the area of influence of the municipalities of San Antonio del Tequendama, Soacha, and El Colegio, through the implementation of food production systems using agroecological techniques. In this sense, various practices have been promoted, ranging from the conservation and efficient use of energy, water, and soil, the proper utilization of waste, the application of biological products, the revaluation of native and traditional varieties and ancestral knowledge, as well as adaptation to climate change, among other important topics.

By 2024, the Edible Forests project had a total of 305 families with gardens participating in the activities, and approximately 48,800 vegetable seedlings had been delivered.

Communities also participated, in conjunction with the environmental education program, in seven markets in the municipality of San Antonio del Tequendama. In addition, 85 training sessions were held on topics related to climate change adaptation, organic production, biological control, clean production, biodiversity, and organic fertilizers, as well as the delivery and planting of 300 native plants.

Eco-Projects in the Municipalities of the El Guavio Plant

In 2024, the Environmental Education Program continued with the development of eco-projects involving 46 families with home gardens in the municipalities of Gachalá, Gama, and Ubalá A and B.

Support and training were provided on land preparation, planting, biological pest control, preparation of organic fertilizer, among other topics. In addition, supplies were provided, including 474 packages of vegetable seeds and 25 packages of aromatic plants such as mint, rue, anise, acetaminophen plant, lemongrass, and basil, as well as other materials such as dolomitic lime, plastic mesh, black plastic, and shade cloth.

The project also participated in a farmers' market and held 165 training sessions for the advisory and strengthening of community gardens, as a result of this initiative.

Circular Economy Actions with Communities in the Area of Influence of the Termostiza Thermal Plant

In 2024, more than 20 people benefited from the

Tejiendo Saberes program developed by the Tocancipá Secretariat of Environment in partnership

with Enel Colombia, aimed at raising environmental awareness through circular economy and generating productive opportunities through handicrafts.

More than 550 handicrafts were produced, including bouquets for Holy Week, baskets, earrings, hats, pencil holders, and placemats, using 125 kilograms of bulrush. In addition, artisans participated in two farmers' markets and one environmental forum. Training was provided on embroidery techniques, along with supplies, and articulation with the Secretariat of Environment facilitated the delivery of bulrush to artisans.

Circular Economy – Multipurpose Soaps from Used Cooking Oil (UCO) with Communities in the Areas of Influence

As an environmental education initiative, the production of artisanal multipurpose soaps using used cooking oil (UCO) was promoted, along with the production of candles, in order to reduce water pollution and foster sustainable entrepreneurship.

In 2024, 550 people participated, including students, community action board members (JAC), fishermen, recycling associations (ASOR), ecological groups, JAC presidents, and community leaders. A total of 160 liters of used oil were reused, resulting in the production of 430 multipurpose soaps and 51 candles. As an outcome of these theoretical-practical workshops, three entrepreneurship initiatives dedicated to soap-making were created in Huila, based at the Betania Plant. Circular economy activities with communities also began at the Bogota River plants and at El Guavio.

Environmental Education and Awareness Program in Educational Institutions

Collaboration took place with 22 departmental or main educational institutions and 49 rural branches in 18 municipalities in the departments of Huila and Cundinamarca to strengthen their institutional educational projects as part of the School Environmental Projects (PRAE). Among the main activities carried out:

- 241 sessions with teachers and students from 22 educational institutions for the structuring and development of the PRAE and their articulation with environmental education actions, with the participation of 1,670 members of the educational community.
- 22 school environmental projects of ecological and 265 sustainable interest were defined and developed in the educational institutions of the plants' areas of influence, with full support provided for their implementation.
- 235 annual training sessions were held in which each educational institution developed an environmental project of ecological and sustainable interest, with the participation of 4,471 students.
- 470 annual monitoring sessions were conducted for the implementation of ecological and sustainable environmental projects in educational institutions in the generation plants' areas of influence, with the participation of 1,740 students.
- 8 environmental celebrations were commemorated in 102 events at educational institutions in the areas of influence, with 2,695 participants.

Waste Management with Communities in the Area of Influence of El Guavio

During 2024, the following recyclable materials were collected in the inspection area of Mámbita, in the municipality of Ubalá B:

MATERIAL	AMOUNT (KG)
Cardboard	1,251
Paper	907
Glass	904
Plastic	873
Metal	559
Non-recyclables	544
TOTAL	5,038

The value of the sale of this material amounted to COP \$1,050,150. With these resources, financial support was provided to the community of Zone B in Ubalá, Mámbita Centro village, for the development of various community activities led by the community action board.

In addition, a total of 8,501 kg of organic waste was collected throughout the year. After due processing in the composter, it was packaged and donated to educational institutions and beneficiaries of the eco-projects.

Shared Value and Environmental Education Projects with Communities in the Area of Influence of El Paso + Extension and La Loma

With the purpose of creating shelter, fostering pollination, and enabling honey production, apiaries were established for beekeeping, honey production, and sale, involving communities in the area of influence of the La Loma Plant.

A model of rural electrification and agrovoltaic gardens for self-consumption was also built for some households in the community within the area of influence of the El Paso Photovoltaic Park, located in the department of Cesar, San Ángel village.

For the infrastructure, leftover materials from the construction of the La Loma Photovoltaic Park were used, such as panels, piles, and channels, to build a rural electrification system that provides energy to six homes in the San Ángel village, within the area of influence of El Paso + Extension. Additionally, a garden was installed for planting and consuming vegetables.

Regular environmental education sessions were held on topics from the environmental management plan of the plants, involving staff from educational institutions in the communities of the area of influence.



Conservation Initiatives in Distribution Networks

Sowing Unites Us

Since 2007, Enel Grids has voluntarily planted and preserved more than 85,999 trees. This initiative not only seeks to strengthen the Company's commitment to conservation but also to preserve vital habitat for wildlife in the area of influence.

Tree-Planting Volunteer Program in Cáqueza

As a voluntary compensation measure for the impacts generated by environmental events related to a forest fire in the Río Negro village, in the municipality of Cáqueza, **200 native trees were planted.**

The activity included the participation of volunteers, who received brief training on planting techniques and the importance of each species in the environmental restoration process. Representatives from the municipal mayor's office, the fire department, and Enel's contractor companies were also present, working together to promote the recovery of the affected ecosystem.

Support by Enel Colombia for Tree Plantations Carried Out by the Bogota Botanical Garden (JBB)

A tree-planting day was held at El Recreo Park in the locality of Bosa, led by the José Celestino Mutis Bogota Botanical Garden, with the support of the Environmental Division of Enel Grids.

The locality of Bosa is one of the areas with the highest air pollution, dominated by gray zones and with a low number of trees per inhabitant. For this reason, the Botanical Garden, in partnership with the District Institute of Recreation and Sport (IDRD), has promoted the reforestation project at the Structuring Park El Recreo, with the planting of more than 350 trees. These trees provide services such as water capture, oxygen production, biodiversity conservation, habitat supply for wildlife species, soil protection against erosion, mitigation of global warming, and beautification of the surroundings.

Thanks to the support provided by Enel Colombia (machinery for hole digging, dump truck for soil and debris removal, and an operations crew), the El Recreo Park reforestation project was executed in record time, achieving the planting of 356 new trees in just two weeks. These trees will provide the citizens, and especially the residents of Bosa, with a better environment and surroundings.

This activity was also made possible through the redemption of Green Points from the post-consumer program developed by LITO S.A.S., in which waste from electrical and electronic equipment is exchanged for trees or social works.



Compensations in Licensed or Voluntary Projects

High-Voltage Projects

Expansion and Normalization of the Mámbita Substation

Within the framework authorized by Resolution 1894 of December 21, 2021, in 2024 maintenance activities were carried out on the relocated vascular flora and forest maintenance was conducted on 785 trees, corresponding to the compensatory measure for forest use.

Additionally, due to the construction needs of the project, two additional forest use permits were requested and authorized by CORPOGUAVIO through Resolutions 142 and 143 of March 6, 2024. Under this scenario, in June 2024 the rescue, transfer, and relocation of vascular epiphytes was carried out prior to the execution of forest utilization activities. In this activity, approximately 340 vascular epiphytes were rescued.

Replacement and Normalization of the Nueva Esperanza-Indumil Transmission Line

In accordance with Resolution DRSOA No. 11227000017 of April 13, 2022, during 2024 maintenance activities were conducted on the vascular flora that had been rescued and relocated. Compliance was also achieved with the compensatory measure consisting of the planting of 735 trees for the execution of forest use and the ecological rehabilitation of 0.155 ha for the impact on non-vascular epiphytes.

Techo-Veraguas Transmission Line

As part of the Techo-Veraguas Transmission Line project, in December 2024, in collaboration with the Bogota Botanical Garden, a voluntary initiative was carried out involving the planting of 110 trees in the project's area of influence, specifically in neighborhood parks and along the Comuneros Canal.

Existing Zipaquirá–Ubaté Transmission Line

As part of Authorization 14225000848 of September 14, 2022, for the existing section between Tower 27 and Post 69 of the Zipaquirá–Ubaté transmission line, in 2024 maintenance activities were carried out on the relocated vascular flora. In addition, compliance began with the compensatory measure consisting of the planting of 2,458 native trees in the municipality of Sutatausa, Cundinamarca.

Compartir Substation

Under Resolution No. 0255 of February 1, 2018, in 2024 activities were carried out for the replacement of individuals and maintenance of the 1,200 trees planted to fulfill the compensations required by the environmental license.

Tren de Occidente

In compliance with Resolution DGEN No. 20237000960 of December 28, 2024, which granted the environmental license for the Construction of the Tren de Occidente Electric Substation and its 115 kV Transmission Line, in August 2024 the rescue and relocation of vascular epiphytes was carried out prior to the execution of forest use activities. In this activity, 89 individuals were rescued, including orchids and bromeliads belonging to the species *Tillandsia complanata*, *Tillandsia albida*, *Epidendrum elongata*, and *Pleurothallis* sp.

Medium Voltage Projects

Boquerón MV/MV Substation

Under Resolution No. 12217000057 of May 11, 2021, in 2024 maintenance activities were carried out on

180 native trees planted to fulfill the environmental compensation for forest use.

Río Negro – Salamina Substation

In compliance with Resolution DRBM 04217000076 of April 21, 2021, in 2024 maintenance was performed on 62 native trees as a compensatory measure for the single forest use authorization of 9 trees.

Panagua Substation

As part of Authorization 03205100385 of September 21, 2020, and Resolution DRAM 03217000054 of May

28, 2021, in 2024 replacement and maintenance activities were carried out on 195 trees planted to fulfill the compensations for forest use.

Cofjo Calle 80 Project

Under Resolution DJUR No. 50217001245 of November 6, 2021, in 2024 replacement and maintenance activities were carried out on 100 trees planted to fulfill the compensations associated with the authorization for watercourse occupation of the Bogota River.

Installation of Wildlife Protectors – Flight Diverters

Replacement and Normalization Project of the Existing Muña–Sauces 115 kV Transmission Line

Within the LT MUUC project, in 2024, 325 flight diverters were installed in strategic sectors such as transmission line crossings with natural covers, bodies of water, and areas of environmental interest (water reserve zones).

Replacement and Normalization Project of the Existing Zipaquirá–Ubaté 115 kV Transmission Line

In accordance with the avifauna characterization, species found in the study area, and impacts analyzed, flight diverters were installed as part of the replacement and modernization of the Zipaquirá–Ubaté transmission line. During 2024, a total of 449 flight diverters were installed.

Compensation Management – District Secretariat of Environment (SDA)

A payment of more than COP \$368 million was made to the District Secretariat of Environment, for evaluation, monitoring, and compensation of activities related to the felling of trees that posed a risk to the electricity distribution infrastructure and the optimal provision of electricity service in Bogota.

Pollution Reduction

Management of Equipment Contaminated with Polychlorinated Biphenyls (PCB)

Enel Grids is committed to implementing the comprehensive PCB management strategy, in compliance with current environmental regulations (as provided in Resolution 222 of 2011, partially amended by Resolution 1741 of 2016 of the Ministry of Environment and Sustainable Development).

In this regard, activities are carried out for the identification, labeling, and sampling of equipment containing oil, the replacement of equipment found to be contaminated with PCBs, and their corresponding treatment and disposal.

For the 2024 report, progress of 83% was recorded in the identification process of PCBs in equipment in use, out of service, and discarded. The Company continued working to meet the target of 100% identification. As a result of this effort, 25 pieces of PCB-contaminated equipment identified in 2023 and 2024 were managed in an environmentally sound manner.

In addition, **2,393 transformers and oil-containing equipment were retired due to obsolescence**, of which 57 units were found to be contaminated with concentrations greater than 50 ppm of PCB.

Regarding the comprehensive management of contaminated equipment and waste, 27,348 tons of casings generated during 2023 and 2024 were decontaminated using the ultrasound technique, and 10,996 tons of oil were decontaminated by dechlorination. Thanks to these measures, disposal costs for this waste were reduced by up to 57% compared to the value that conventional treatment (incineration) in the country would have entailed.

Progress of **83%** in the identification and labeling of equipment

Of the **2,295** oil-containing units retired due to obsolescence or failures, 50 were found contaminated with PCB

13.5 tons of casings decontaminated using the ultrasound technique implemented by LITO S.A.S.



Carbon Footprint

TCFD – Metrics and Targets; IFRS S2 IF EU 110a.1, IF EU 110b.1, IF EU 120a.1
GRI 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7

The quantification of the corporate carbon footprint for 2024 was carried out, using as reference the standards of the GHG Protocol, the World Resources Institute (WRI), and the World Business Council for Sustainable Development (WBCSD).

For this purpose, the Company in Colombia considered the following emissions according to scope and the operational boundaries defined in the implemented methodology:

Scope	Emissions Considered in the Calculation
Scope 1: Direct emissions	• Thermoelectric generation (CO₂ N₂O, CH₄, including biomass) • Emissions from the use of fossil fuels in auxiliary engines of nuclear, renewable, and other plants (CO₂ N₂O, CH₄) • Biogenic CH₄ leaks from hydropower reservoirs • SF₆ leaks in generation plants • SF₆ leaks in the grid • Emissions from the use of fossil fuels in auxiliary engines in the grid (CO₂ N₂O, CH₄) • Emissions from diesel and gasoline combustion in the company's vehicle fleet (CO₂ N₂O, CH₄)
Scope 2: Indirect emissions	• GHG emissions from purchased electricity consumption – Generation plants • GHG emissions from purchased electricity consumption – Real estate • GHG emissions from energy dissipation due to technical losses in the distribution grid • GHG emissions from energy dissipation due to technical losses in the grid – Generation plants – Real estate
Scope 3: Other Indirect Emissions	• Purchased goods and services (Category 1) • Other fuel- and energy-related activities – GHG emissions from natural gas extraction and gas transport (Category 3.A) • Other fuel- and energy-related activities – GHG emissions from the transport of fuels, oil, and biomass (Category 3.A) • Upstream transport and distribution – Emissions from the transport of raw materials and waste (Category 4) • Use of sold products – GHG emissions from the use of gas sold to final customers (retail market) (Category 11)

Total GHG Emissions – Colombia [tCO₂-eq/year]

Scope	2023	2024
Scope 1	1.200,922,51	1.363,146,24
Scope 2	20,892,26	57,713,09
Scope 3	711,218,24	768,222,37

Thermal Generation Plants

During the operation of the thermal generation plant, 1,233,599 tons of CO₂ were generated (Scope 1), representing a 34% increase compared to the previous year, due to increased operation at the Termozipa Plant and therefore greater fuel and coal consumption.



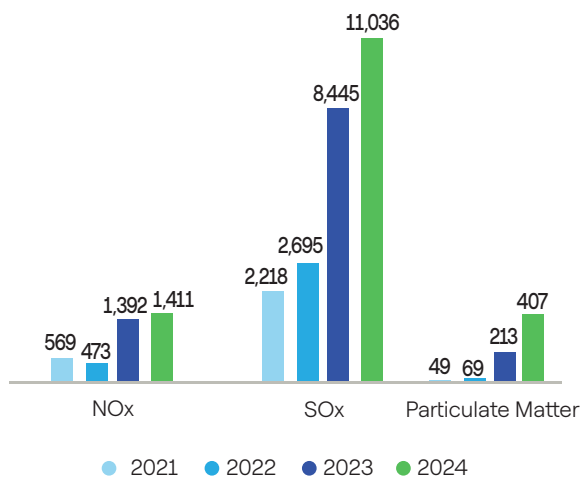
The emission intensity generated per MWh of energy produced was 1,198 kg CO₂, increasing the efficiency indicator compared to the previous year.

Similarly, air quality emissions of NO_x, SO_x, and particulate matter resulting from the operation of the Termozipa Thermal Plant were monitored, as well as the air quality in the area of influence and its surroundings, always ensuring environmental compliance through projects such as:

- Implementation and operation of low-NO_x burners
- Permanent monitoring and control of critical combustion variables
- Construction of a wind protection barrier in the coal yard
- Monitoring and control of fuel quality

As part of the Company's decarbonization objectives in generation processes, in 2023 the Termocartagena Thermal Plant was sold, thereby reducing emissions by approximately 9%.

Air Emissions (Tons)



Additionally, in monitoring potential emission sources in generation plants, follow-up was conducted on SF₂, which accounted for a total of 16.42 ktCO₂eq in emissions.

The above was carried out in accordance with the Operational Instruction for the Calculation of SO₂, CO₂, NO_x and PM Emissions, TZPA ST02÷ST05 15 I 004 D, whose objective is to define a general method that includes the criteria and guidelines to be applied for the quantification of SO₂, CO₂, NO_x, and PM emissions at the Termozipa Plant. This plant uses coal as its main fuel and liquid fuel (ACPM) during boiler warm-up periods. This procedure ensures proper monitoring

of emissions and facilitates the collection of the information required by company management. As the plant does not have online measurement of SO₂ and CO₂, the calculation is performed indirectly.

Generation Plants in Central America

For the Central American countries, criteria were considered for the different scopes of GHG emissions:

Total GHG Emissions – Costa Rica [tCO₂-eq/year]

Costa Rica	2023	2024
Scope 1	151,888.60	390.79
Scope 2	6.28	37.45
Scope 3	1,459.15	1,154.95

Total GHG Emissions – Guatemala [ton CO₂-eq/year]

Guatemala	2023	2024
Scope 1	151,896.41	242.47
Scope 2	783.63	659.28
Scope 3	4,353.31	2,928.06

Total GHG Emissions – Panama [ton CO₂-eq/year]

Panama	2023	2024
Scope 1	156,833.55	5,314.31
Scope 2	57.64	53.31
Scope 3	29,893.73	4,710.90



Mitigation and Compensation

The following initiatives were implemented in 2024 to mitigate and compensate for CO₂ emissions:

- **SF6 Management:** Identification of critical power equipment continued, in order to schedule maintenance or modernization actions to minimize the number of leaks. Corrective activities were also carried out using epoxy putties and heat-shrink tapes to reduce SF6 emissions.
- **Voluntary Offsetting:** 1,000 trees were planted in the RENACE Forest as a measure to offset emissions.
- **Actions to Reduce Technical Losses:** A preliminary closure of 90 km of repowered/modernized grid was achieved in the group of projects within the IDEn, representing a reduction of 0.72 GWh/year in technical losses. This reduction is estimated to represent an emissions decrease of approximately 108.63 tCO₂eq.
- **Energy Audits:** Energy audits were conducted at the Av. Suba and Puerto Salgar facilities, with the objective of diagnosing and documenting the status of energy consumption to identify compliance and gaps in energy performance, leading to future action plans for intervention, maintenance, and improvement of this management.
- **Puerto Salgar Solar Panels:** A 6 kW solar solution was installed at the Puerto Salgar offices to meet the facility's energy needs. The solution is com-

posed of 28 solar panels installed on the building's terrace, with a generation capacity of approximately 1,550 kWh/month.

- **Modernization of Substation Lighting:** The technology in four substations was upgraded from fluorescent tubes, sodium lamps, and bulbs to LED lighting, ensuring proper illumination according to lumen requirements of the spaces, while achieving energy savings through the technology change.
- **Net Zero Committee Enel Grids:** A team of professionals from each sub-management area of the business line was established with the objective of identifying mitigation and adaptation actions, which will be monitored in the coming years to align efforts toward achieving the Net Zero target by 2040.
- **Commitments:** The Company is part of the following initiatives to address climate change:
 - Carbon-Neutral Electricity Sector Alliance – Ministry of Mines and Energy
 - Colombia Carbon Neutral Program – Ministry of Environment and Sustainable Development
 - Pact for Clean Air – District Secretariat of Environment: Enel Colombia received recognition from the Secretary of Environment, Carolina Urrutia, for its active participation and concrete contributions through actions that help reduce air pollutants in Bogota, thereby improving air quality and contributing to a better quality of life for its residents.



Energy Consumption Efficiency

GRI 302-1, 302-3, 302-4

Energy Consumption in Generation Plants

In the operation of energy generation plants, there was an increase in auxiliary energy consumption from non-renewable sources (coal and liquid fuel), since the thermal generation plant increased its operation by 2% compared to 2023, with a total consumption of 243,810 GJ.

It is worth noting that in 2024, as part of the objective of decarbonizing processes, the Cartagena Thermal Plant was sold, which affected energy consumption figures and therefore was not included in the calculation.

Additionally, 131,436 GJ of energy from renewable sources (hydropower) were recorded. For external auxiliary consumption, 27,451 GJ came from renewable energy and 278,536 GJ from non-renewable energy.

131,436 GJ
Renewable sources

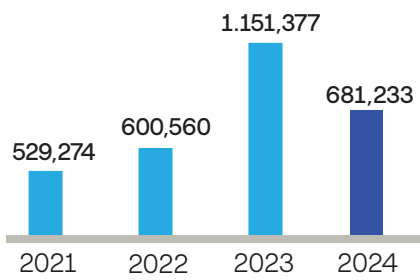


243,810 GJ
Auxiliary consumption
(non-renewable)

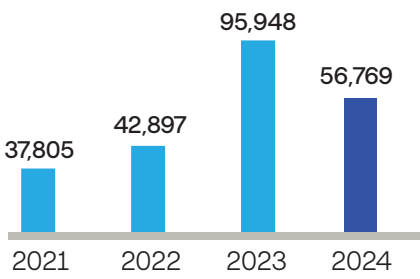
In this way, the total energy consumption in generation plants was 681,233 GJ, representing a 69% decrease compared to 2023. In terms of energy efficiency, an average of 56,769 GJ was consumed per generation plant per month.



Energy Consumption in Generation Plants (GJ)



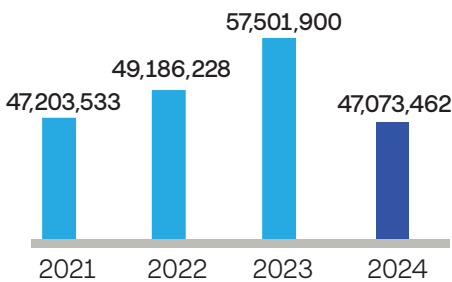
Efficiency (energy consumption per generation plant)



The total energy sold decreased due to the sale of the Cartagena Thermal Plant in 2023.

The total energy sold by the Company in its power generation line in Colombia was 47,073,462 GJ.

Energy Sold (GJ)



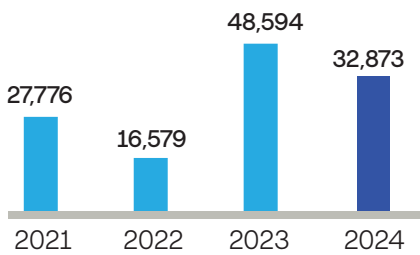
This figure on energy sold for generation is not verified by KPMG.

Energy Consumption in Distribution Networks

Total energy consumption amounted to 9,131,658 kWh, equivalent to 32,873 GJ. It should be noted that 1 kWh = 0.0036 GJ. The database used for this calculation is provided by the Accounts and Energy Records area. This database contains the kWh values for each site associated with Enel through parent and child accounts.

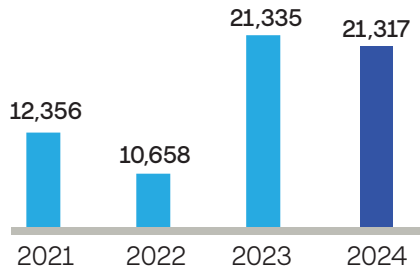
The values are concatenated with consumption from previous months and filtered by site type in order to sum the two representative values for domestic and industrial sites. These data are consolidated in an Excel file completed four times a year (quarterly) in the so-called IDA report.

Electric Power Consumption (GJ)



Energy consumption from non-renewable sources amounted to 21,317 GJ, showing a decrease compared to 2023. This reduction is related to lower gasoline consumption for the operation of contracted vehicles. Operational dynamics during the year remained similar to those of 2023.

Consumption of Non-Renewable Energy Sources (GJ)

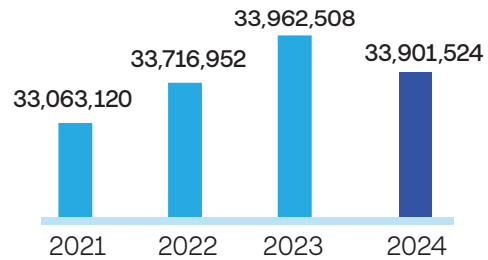


As part of the development of energy efficiency projects, the Company continued implementing new lighting technologies to optimize quality, consumption, and illumination in transformer yard areas,

connection points, switchgear rooms, and circulation areas at the Villeta, Tocancipá, Suba, and Terrazas substations.

In 2024, total electricity sold amounted to 33,901,524 GJ.

Energy Sold (GJ)



Waste Management

To ensure the proper management of the Company's environmental aspects, continuous monitoring is carried out on materials and waste generated, both by internal and external collaborators, through controls that guarantee appropriate treatment of the waste generated according to its nature.

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Waste in Energy Generation

Material Consumption

GRI 301-1, 301-2

Total resources used in the production process (thousand tons)

Type of Resources	Resources	Unit	2022	2023	2024
Chemical materials	Virgin hydrazine	Ton	2.31	5.37	4.89
	Caustic soda	Ton	7.75	24.83	5.94
	Sulfuric acid / chloride	Ton	5.24	16.82	0.00
	Sodium hypochlorite	Ton	7.99	23.1	19.38
	Others	Ton	0.00	6,833.0	0
Fuels from non-renewable sources	Coal	Ton	105,372.89	342,600	504,000
	Fuel oil	Ton	13,425.14	25,720.0	0
	Natural gas	m³ x 10 ⁶	1.20	0.203	0
	Diesel	Ton	1,807.69	3,601.0	2,819
Other	Dielectric oil	Ton	0.00	0.0	0
	Printing paper	kg	53.00	27.4	0
Recovered / Reused	Lubricating oil	Ton	6.56	3.7	1.27
% Recovered	Lubricating oil	%	30%	15%	10%

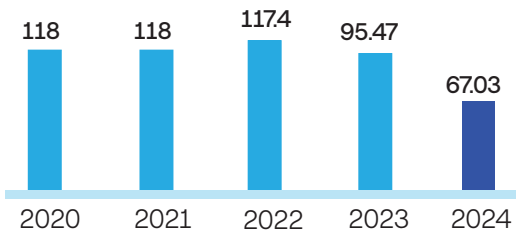
The information on lubricating oils has been removed, as it is incomplete and is expected to be addressed in future reports in order to provide that data.

Waste Generated and Recovered

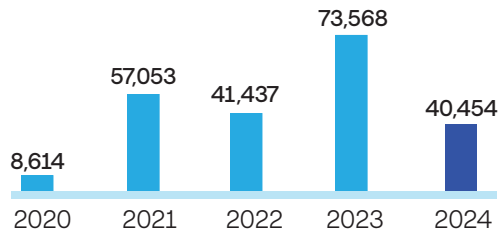
IF EU 150a.1
GRI 306-3, 306-4, 306-5

A total of 40,521.15 tons of waste was recorded from power generation activities in Colombia. Of this amount, 37,418.68 tons correspond to ash from the Termozipa Thermal Power Plant. This ash undergoes a recovery and reuse process within the circular economy scheme.

Non-hazardous waste (tons)



Hazardous waste (tons)



Waste	Disposed (ton)	Not Disposed / Recovered (ton)	Total (ton)
Non-hazardous	27.46	345.86	373.32
Other non-hazardous	2,492.68	37,588.12	40,080.80
Hazardous	13.01	53.98	67.03
Total	2,528.88	37,987.96	40,521.15

84%
of hazardous waste was recovered

11%
of non-hazardous waste (excluding ash) was recovered



WASTE DESTINED FOR DISPOSAL BY DISPOSAL OPERATION (TONS)			
Content References	306-3 ON-SITE	306-4 OFF-SITE	306-5 TOTAL
Hazardous Waste			
Preparation for reuse	0	0.00	0.00
Recycling	0	0	0.00
Other recovery operations (Thermal)	0	0	0.00
Disposal	0	13.01	13.01
Total	0	13.01	13.01
Non-Hazardous Waste			
Preparation for reuse	0	0	0.00
Recycling	0	0	0.00
Other recovery operations	0	2,492.68	2,492.68
Disposal	0	27.46	27.46
Total	0	2,520.14	2,520.14

Waste that, due to its characteristics and classification, does not contain useful or recoverable elements is sent to final disposal processes.

Information is compiled through source separation and classification, labeling, and weighing, followed by transfer to external managers for final disposal.

Key waste management activities in generation plants include:

- **Recovery of tires from the Bogota River:** 3,345 units were retrieved, equivalent to 3,046.4 tons of waste.
- **Implementation of the Green Points Program for WEEE Management** in thermal power plants, also extended to contractor companies.
- Deployment of **Waste Management software** in renewable plants (implementation phase) and in thermal plants (production phase), enabling inventory control of stored waste, as well as mechanisms for identification, classification, labeling, and final disposal.
- **Sale of ash as a byproduct from internal processes to cement** companies and civil works projects, as part of the commitment to circular economy practices at the Termozipa Thermal Plant.
- **Implementation of the Zero Waste Program**, aimed at treatment, recovery, and reuse of waste generated at generation plants, achieving an 86% recovery/reuse rate of total waste generated.
- **Treatment of 8,501 kg of waste** for compost production at the composting facility built to process organic waste at the El Guavio Plant.

Enel X and Market Waste

The Enel X business line generated a total of 341.3 tons of waste during its activities in 2024, of which 2.1 tons corresponded to hazardous waste and 339.2 tons to non-hazardous waste.

All solid waste generated by Enel X is managed off-site through authorized managers with the required environmental licenses.

Depending on its characteristics, this waste may be destined for recycling, recovery as byproducts, or, if required, incineration or secure landfill. For 2024, all waste was delivered for recycling, in line with the Company's commitment to circular economy principles.

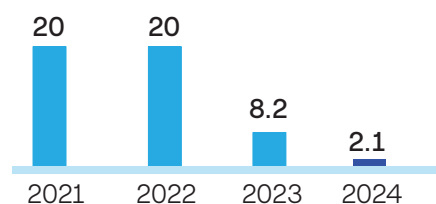
Waste generated by Enel X is classified according to its material composition, allowing the definition of appropriate processes for recovery or final disposal.

Waste	Disposed (ton)	Not disposed / recovered (ton)
ALUMINUM	20.93	6%
IRON SCRAP	109.90	32%
COPPER	12.03	4%
BRONZE	0.74	0%
CORE (EXPORT)	0.50	0%
POLYMER	16.83	5%
PORCELAIN	0.12	0%
GLASS	4.74	1%
COMMON WASTE	0.00	0%
CONCRETE (RUBBLE)	172.53	51%
POLES	0.86	0%
DIELECTRIC OIL	0.25	0%
WEEE (electronic boards and other parts)	0.31	0%
DISCHARGE TUBES (Na lamps)	1.59	0%
Total	341.3	100%

In 2024, there was no waste sent for disposal.

There was a 74% decrease in the volume of hazardous waste managed compared to the previous year.

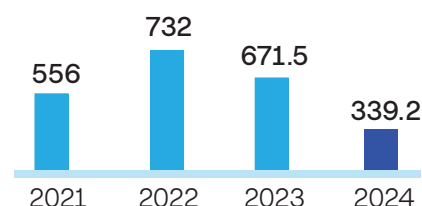
Hazardous Waste 2021–2024



Type of Waste	Weight (t)	Recovery
DIELECTRIC OIL	0.25	Recycling
WEEE (electronic boards and other parts)	0.31	Recycling
DISCHARGE TUBES (Na lamps)	1.59	Recycling
Total	2.15	

49% decrease in the volume of non-hazardous waste managed compared to the previous year.

Non-Hazardous Waste 2021–2024



Waste	Disposed (ton)	Not disposed / recovered (ton)
ALUMINUM	20.93	Recycling
IRON SCRAP	109.90	Recycling
COPPER	12.03	Recycling
BRONZE	0.74	Recycling
CORE (EXPORT)	0.50	Recycling
POLYMER	16.83	Recycling
PORCELAIN	0.12	Recycling
GLASS	4.74	Recycling
CONCRETE (RUBBLE)	172.53	Recycling
POLE	0.86	Recycling
Total	339.2	

All hazardous and non-hazardous waste generated (341.3 tons) was recycled.

Type of Waste	Rating	Amount Total (t)	Recovery	Final Use
ALUMINUM	Non-hazardous	20.93	Recycling	NOT intended for disposal
IRON SCRAP	Non-hazardous	109.90	Recycling	NOT intended for disposal
COPPER	Non-hazardous	12.03	Recycling	NOT intended for disposal
BRONZE	Non-hazardous	0.74	Recycling	NOT intended for disposal
CORE (EXPORT)	Non-hazardous	0.50	Recycling	NOT intended for disposal
POLYMER	Non-hazardous	16.83	Recycling	NOT intended for disposal
PORCELAIN	Non-hazardous	0.12	Recycling	NOT intended for disposal
GLASS	Non-hazardous	4.74	Recycling	NOT intended for disposal
CONCRETE (RUBBLE)	Non-hazardous	172.53	Recycling	NOT intended for disposal
POLE	Non-hazardous	0.86	Recycling	NOT intended for disposal
DIELECTRIC OIL	Hazardous	0.25	Recycling	NOT intended for disposal
WEEE (electronic boards and other parts)	Hazardous	0.31	Recycling	NOT intended for disposal
DISCHARGE TUBES (Na LAMPS)	Hazardous	1.59	Recycling	NOT intended for disposal
Total	341.3			



Waste from New Project Construction

In 2024, the Company carried out training sessions and awareness campaigns with contractors to ensure the proper classification and reuse of waste generated in ongoing construction projects, thereby promoting the efficient use of solid waste.

The Zero Waste initiative focused on reducing and minimizing waste derived from the use of single-use water bags for hydration and expanded polystyrene (Styrofoam) by replacing these materials with alternatives of greater recovery potential.

In construction projects, domestic liquid waste and solid waste are generated. Since wastewater discharges are not required, no discharge permit is necessary; instead, disposal is managed through external licensed operators.

Waste generated in construction projects during 2024 was as follows:

- Domestic wastewater: 800 m³
- Recoverable solid waste: 3,800 kg
- Non-recoverable solid waste: 663 kg

Strengthening Environmental Culture

In Generation Plants

In 2024, various activities were carried out to strengthen relations with communities and promote the preservation of the environment, natural resources, and biodiversity. These initiatives included household gardens, the development of fauna and arthropod guides, reforestation projects, and the release of fingerlings in the El Quimbo and Betania reservoirs, as well as training programs on topics of community interest.

A total of 20,421 participants and a real universe of 7,230 beneficiaries from different social stakeholders of the Environmental Education Program were consolidated in 18 municipalities in Huila and Cundinamarca.

Innovation Project – Río Bogota Generation Plants

In the area of influence of the penstocks of the Río Bogota Generation Plants, a wide diversity of lichens under protection has been identified. Work has been carried out to catalog the lichens present in the municipality of El Colegio.

Given the biodiversity present in the area of influence of the Río Bogota Generation Chain, Enel Colombia has prioritized actions that promote the identification, conservation, and sustainable use of resources through strategies that strengthen community capacities in environmental education. As a result, the Lichen Guide was developed in 2024.

Hydraulic Oil Life Extension Program

The filtering and pressing of hydraulic oils allowed the reconditioning of oils that were initially unsuitable for reuse.



Once treated through this technique, their properties were recovered, enabling reuse and avoiding higher replacement costs.

During maintenance of Units 1 and 2 of Guaca, 860 gallons of upper bearing oil were reused.

- Activity carried out across all Bogota River power plants, reducing environmental impacts from the disposal of RESPEL (hazardous waste – contaminated oils/water containing hydrocarbons)
- Optimization in the purchase and consumption of new oil.

Awareness and Information Activities on Management Plans

At the end of 2024, awareness sessions were held to present the results and progress of the Environmental Management Plan (EMP), in compliance with the provisions of the Information and Participation Program and the Environmental Education Program (EEP) of the El Quimbo Hydropower Plant, across the six municipalities within the Plant's area of influence.

In addition, the Risk and Disaster Management Plan was presented, together with the distribution of the communication material for the Plant's Disaster Risk Management Plan (DRMP). The process involved the participation of different socio-environmental stakeholders in the area of influence, who were able to address all types of questions regarding the socio-environmental management efforts carried out in 2024.

Similarly, awareness meetings were held regarding the EMP and the Annual Operating Plan (AOP) with socio-environmental stakeholders in the direct area of influence of the plants in the municipalities of Hobo, Yaguará, Campoalegre, Gigante, Gachalá, Gama, Ubalá A and B, Granada, El Colegio, Soacha, Sibaté, San Antonio del Tequendama, and Tocancipá. These meetings aimed to publicize Enel's EEP and the activities carried out during 2024 across the area of influence of the Betania Hydropower Plant.

For the El Paso + Extension, La Loma, and Fundación solar plants, the annual EMP training was conducted in the second half of 2024, taking into account the closing of the construction stage and the start of the operational stage.

Visits by Local Universities – El Paso + Extension,

La Loma Plants

Guided visits were hosted at the solar parks in the operation and maintenance phase for groups of students and professors. Students and professors from the Universidad Nacional (La Paz campus, Cesar), Universidad Popular del Cesar (Valledupar), and Universidad del Área Andina (Valledupar) took part. These visits aim to transfer knowledge to educational institutions, generating value for this stakeholder group and helping to bridge the gap between practice and academic knowledge.



In the Distribution Networks

Circular Economy

As part of strengthening the environmental culture of Enel Grids workers and stakeholders, videos on circular economy were produced, focusing on the transformation of PET bottles into uniforms and on environmental incident management, for internal and external dissemination through the established channels. In addition, a booklet was developed to educate the community on vegetation management and measures to prevent forest fires, which was delivered to the fire departments for distribution.

Risk Management Related to PCBs

Several awareness initiatives were implemented, most notably the release of an informational video on social media and its inclusion on the landing page of Enel Colombia S.A. ESP's website, where the process of PCB identification and its importance in environmental protection were explained in detail. Furthermore, informational brochures continued to be distributed directly to the community, providing clear and accessible information on the risks associated with PCBs.

These actions help raise public awareness and promote a better understanding of the Company's efforts in managing the risks posed by this substance.

Environmental Incident Management

In order to strengthen activities aimed at managing environmental incidents, training sessions were held on the investigation of events, specifically forest fires and large-scale spills, to ensure preparedness for responding to such emergencies, particularly in connection with climate events related to El Niño and La Niña.

Environmental Awareness and Education

Awareness and environmental education activities were also carried out, including the following:

- Training on Total Quality Inspections to strengthen the environmental performance of both internal and external comprehensive inspectors.
- Awareness sessions on water and energy saving and efficient use, as well as waste separation at administrative and operational offices, aimed at reinforcing this management practice in employees' daily activities.



XI Environmental Leaders Meeting

The XI Environmental Leaders Meeting organized by Enel Grids is an annual event created for all those who, in one way or another, participate in, inspire, motivate, or carry out activities that contribute to minimizing environmental impact.

More and more people from different roles and disciplines are joining the team with the intention of contributing their grain of sand in this race to save the planet. The event featured the participation of Jesús Ballesteros with his lecture "Weaving Connections" as a biodiversity expert, and also included an itinerant butterfly experience presented by Bioparque Monarca entitled "Where the Micro Becomes Macro."

On this occasion, 101 environmental leaders attended, and the work teams with the best environmental performance were recognized in the following areas:

- Management of industrial surpluses and material transformation
- Management in response to the El Niño phenomenon
- Circular economy model for the recovery of obsolete meters
- Strategies to mitigate environmental impacts in new projects
- Commitment to excellence in the Environmental Management System

Initiatives that inspire continued environmental leadership were also showcased through their stories, allowing the audience to connect with these projects.

To develop the 2025 environmental strategic planning, the environmental leaders toured the Wakatá Biopark Nature Reserve and the Sabana Reserve at Parque Jaime Duque, thereby encouraging the development of ecosystem conservation projects within the framework of the Enel Group's Biodiversity Protection Policy.



Environmental Investments and Expenditures

Generation Plants

An investment of COP 11,530,263,754 was made for the development of initiatives and compliance with environmental requirements in the generation plants. Of this amount, COP 5,384,545,918 corresponded to the protection of ambient air and climate, wastewater management, waste management, and the protection of biodiversity and landscapes.

Description	Amount 2024 (\$)
Environmental Protection Investments – PG	
Environmental works	\$ 338,091,599
Treatment system	\$ 102,102,000
Subtotal investments	\$ 440,193,599
Environmental Protection – PG	
Protection of air, environment, and climate	\$ 38,499,165
Wastewater management	\$ 241,182,871
Waste management	\$ 198,016,662
Protection of biodiversity and landscapes	\$ 2,877,776,000
Environmental protection activities	\$2,069,623,533
Environmental agreements	\$198,016,662
Environmental management with authorities	\$ 875,116,375
Resource monitoring	\$ 2,240,000,962
Payment to court	\$ 97,131,359
Other environmental management investments	\$ 495,053,580
Environmental studies and reports	\$ 1,759,652,986
Total investment 2024	\$ 11,530,263,754

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Distribution Networks

In 2024, environmental investments and expenditures for Enel Grids' line of business amounted to COP 93,145,630,581, allocated as follows:

DESCRIPTION	2024 (\$)
Awareness activities and promotion of environmental culture	\$ 85,862,679
Climate Change – Study for the formulation of a monitoring and measurement proposal, and other activities for climate change management	\$ 40,100,690,271
Compensations for interventions on trees (SDA Payments)	\$ 368,151,355
Legal Compliance (PCB risk communication, compliance assessment, archaeology plans)	\$ 6,796,792,135
Environmental studies, reports, management plans (archaeology, fauna, etc.) and communication costs in the framework of new project development	\$ 37,438,457
Research and development focused on Circular Economy	\$ 8,000,000
Noise and electromagnetic field measurements	89,770,295
Evaluation and monitoring of procedures	\$ 14,611,850
Tree works interfering with infrastructure	\$ 502,346,000
Modernization of lighting systems to optimize quality, consumption, and efficiency in transformer yard and connection areas	\$ 654,780,246
Prevention and preparedness for response to environmental emergencies	\$ 85,939,344
Project for PCB labeling and identification in distribution networks	\$ 4,967,765,748
Project for replacement of equipment at risk of being contaminated with PCBs	\$ 348,674,543
Shared value projects and social management under project development	\$ 585,130,606
Drainage service, packaging and transportation of PCB-contaminated transformers and analysis of contaminated soils	\$ 126,177,153
Environmental services in the reintegration warehouse and management of other hazardous waste	\$ 3,040,177,194
Voluntary planting in partnership with –BB	\$ 39,996,336
Tree planting related to the construction and maintenance of electrical infrastructure	\$ 658,451,835
Replacement of bare conductors with insulated ones and undergrounding of networks	\$ 16,814,784,234
Replacement of equipment, restoration/removal of infrastructure, correction of failures or modernization due to environmental impacts	\$ 16,977,184,205
Other environmental management support costs	\$ 842,906,096
Total sustainability expenses and investments	\$ 93,145,630,581



Innovation

der the Enel Group's strategy, innovation is focused on sustainable growth by fostering synergies among the different business lines, in order to improve the success rate and maximize value creation.

The main objective of Enel Colombia in innovation management is "Creating Wealth and Transforming the Future", by **driving results-oriented innovation and positioning** the Company as a leader in Innovation both in the country and within the Enel Group. This is achieved by prioritizing projects that support growth, efficiency, digitalization, safety, and the reduction of environmental impact.

In addition, collaborative innovation is promoted with external stakeholders such as universities, suppliers, and startups, which help strengthen and accelerate solutions to the Company's challenges in Colombia.

"Creating Wealth and Transforming the Future"
by **driving results-oriented innovation and positioning** Enel Colombia as a **leader in Innovation**.



In 2024, the innovation culture in Colombia and Central America (Guatemala, Panama, and Costa Rica) continued to grow, strengthening the principles of intrapreneurship, flexibility, and process simplification. New technologies were incorporated to accelerate digitalization, operational efficiency, and market growth, always ensuring customer satisfaction.

In summary, innovation remained focused on strengthening its key pillars:

Financial return

- Contribution to EBITDA
- Project financing with external resources
- Tax benefits
- Patents

Internal culture of innovation

- Internal training in innovation
- Ideation sessions for problem-solving
- Grid People Awards
- PowerG
- Culture events
- Strengthening of the innovation community

Innovation Projects

- Efficiency, technological, and product innovation projects
- R&D&i projects with universities

Open Innovation

- Problem-solving with suppliers
- Participation in external innovation events
- 2024 Business Innovation Ranking
- Open Innovation 100 Startup
- AMBAR-ASOCODIS Awards



Financial Return

Tax Benefits

The Ministry of Science, Technology, and Innovation granted benefits to two generation projects carried over from previous years, with an investment amount of COP 17,000 million for 2024.

These projects were carried out with the support of various universities, which also contributed to the technological development of the challenges presented by the Company in areas such as environment and operational efficiency.

Projects Approved by the Ministry of Science, Technology, and Innovation in 2024

Minciencias Resolution	Project Name	Amount Approved (COP millions)
2829	EnerVAR – Artificial vision for intelligent robotization of critical electrical data (T0G0)	\$ 4,280
2828	Telecontrol Project	\$2,711
2277	El Quimbo Oxygenation System	\$6,209
2488	Odor Control Paraíso Plant	\$10,795
TOTAL		\$23,995

Contribution to EBITDA

Grids Colombia was designated for the implementation of the innovation strategy across Enel Colombia, with the goal of contributing 1% of Colombia's EBITDA within the BIP 2025–2027, representing an average of approximately 15 million euros per year. This will be achieved through the development of a culture of innovation and entrepreneurship.

The aim is to create spaces for innovators and entrepreneurs to develop ideas and solutions, accelerate the structuring of business models, conduct proof-of-concept (PoC/Demo) testing and solution scaling, monitor their execution, and strengthen internal innovation capabilities as well as partnerships with startups, universities, and other stakeholders.

Patents

At the close of 2024, Enel Colombia held a total of 13 active patents for invention and utility, of which 3 are PCT patents, meaning they were granted in other countries. In addition, 4 patents are in the application process and 2 are under study and invention search.

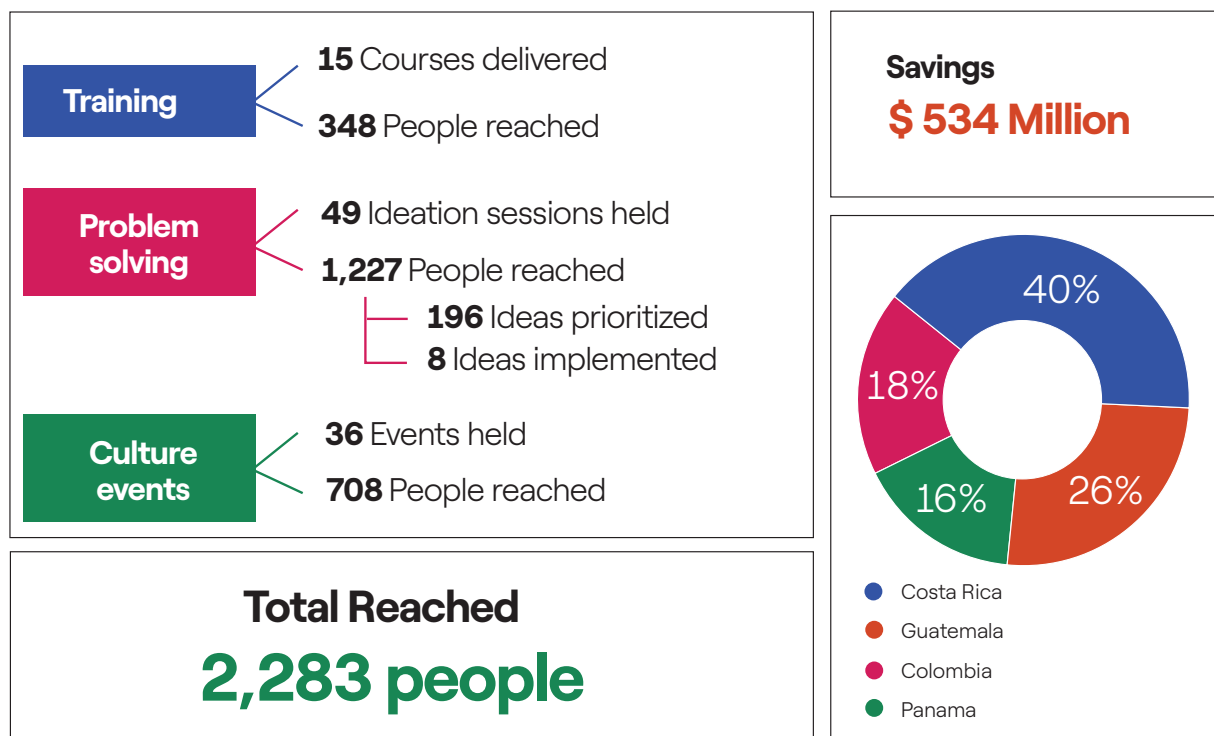


Internal Innovation Culture

Enel Colombia fosters the development of its employees' innovation capabilities through programs on intrapreneurship, training, events, agile cells, business challenge resolution, experimentation with innovative ideas, project management, and the development of the community of ambassadors and focal points, among others.

In 2024, activities were carried out to promote an innovation culture, with the participation of 2,283 employees. Highlights include:

- Participation of more than 400 employees in Innovability Day
- 15 innovation courses with over 300 people trained
- 49 ideation sessions with 1,227 participants and 196 prioritized ideas
- 36 events held with 708 participants



On the other hand, participation stood out in global intrapreneurship programs both for Enel Grids (Grid People Awards) and for Enel Green Power (PowerG), in which Colombia ranked first and second, respectively, with the largest number of submitted ideas and practices: 124 for GPA and 328 for PowerG. This demonstrates the value of innovation and culture among the Company's employees.

Training

With the support of ambassadors, internal training courses were developed in key tools to build capabilities and foster the value of innovation among Enel employees, based on the framework defined by Gartner and the World Economic Forum.

Accordingly, in 2024 a total of 15 training courses were delivered, with the participation of 348 employees of the Company. Notable activities included creative thinking and empathy with Design Thinking, the art of storytelling, idea design with Lean Startup, among others.



Ideation Sessions

The main focus of innovation is to achieve creative solutions to problems. In 2024, 49 ideation sessions were held to seek solutions, in which a total of 196 ideas were prioritized together with the challenge owners for evaluation and implementation.

These sessions are conducted by the innovation ambassadors team and the innovation team.

In this way, the innovation community contributes more than COP **530** million in efficiencies through the development of the training program and problem-solving in ideation sessions, among other initiatives.

Innovation Ambassadors Community

This is the network of volunteer employees who have been trained in innovation techniques to disseminate and promote the culture of innovation within the Company. The ambassadors team currently consists of 30 people: 22 from Colombia, 3 from Costa Rica, 2 from Guatemala, and 3 from Panama.

In their role as ambassadors, they acted as facilitators, trainers of trainers, mentors in projects, and promoters of cultural events. These activities are measured annually and account for more than 90% of the impact on the innovation culture.



Intrapreneurship Programs

PowerG

This is the intrapreneurship program organized by Enel Green Power, 2024 edition, in which Colombia ranked second in the submission of innovative ideas and best practices from Colombia and Central America.

Culture and Next Steps

Creativity, support, and participation – Open Innovation



Results – Closing of Proposal Submission Stage COL-CAM

Registered proposals
339

21% proposals vs Enel

Participants
229

8% participants vs Enel

	64% IDEAS	36% PRACTICES	
Colombia	184	96	82.60% of the Region
Guatemala	16	13	8.55% of the Region
Costa Rica	7	9	4.72% of the Region
Panama	11	3	4.13% of the Region



Grid People Awards

In Enel Grids’ intrapreneurship program, Colombia ranked first worldwide in the number of innovative ideas and best practices submitted, with a total of 124 registered ideas and practices.

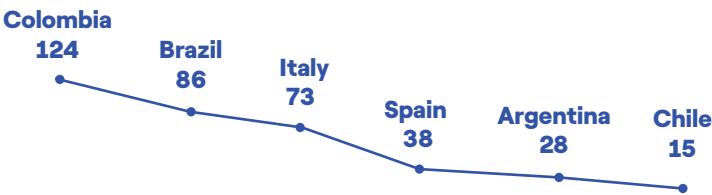
COLOMBIA

Finalists – GRID PEOPLE AWARDS

	Operational Efficiency	Customer Empathy	Safety
Practices	- EnelfieX - Certification and monitoring in the execution of splices and terminals – PD Scan	- Alliance for the Legality of Public Water, Gas, and Energy Services - Industrial HUB	- VLF Testing Support - Blocking Belt
Ideas	- Go2Trees - Online diagnostics in power transformers	- EnelCalc PRO - Connections 360	- Remote Pruning - Lecobox

Execution Hero Colombia

> Industrial HUB



From these two programs, the best practices and innovation ideas will be selected at the global level and published by the holding company in the first quarter of 2025.

Events

During the year, 36 cultural events and activities were held to allow employees to learn about and share the value of innovation.

Among the most impactful events of the year was Innovability Day, which brought together more than 450 participants inspired by the keynote address of Alexander Torrenegra, who shared experiences and key messages on Innovation and Entrepreneurship: The Path to Strategic Success.



The agenda also included business managers, who shared their most relevant challenges and innovation priorities for the coming years. Additionally, the program to materialize value was launched through Hackathon 2024, in which 7 challenges from different business lines were submitted for employees to generate ideas.



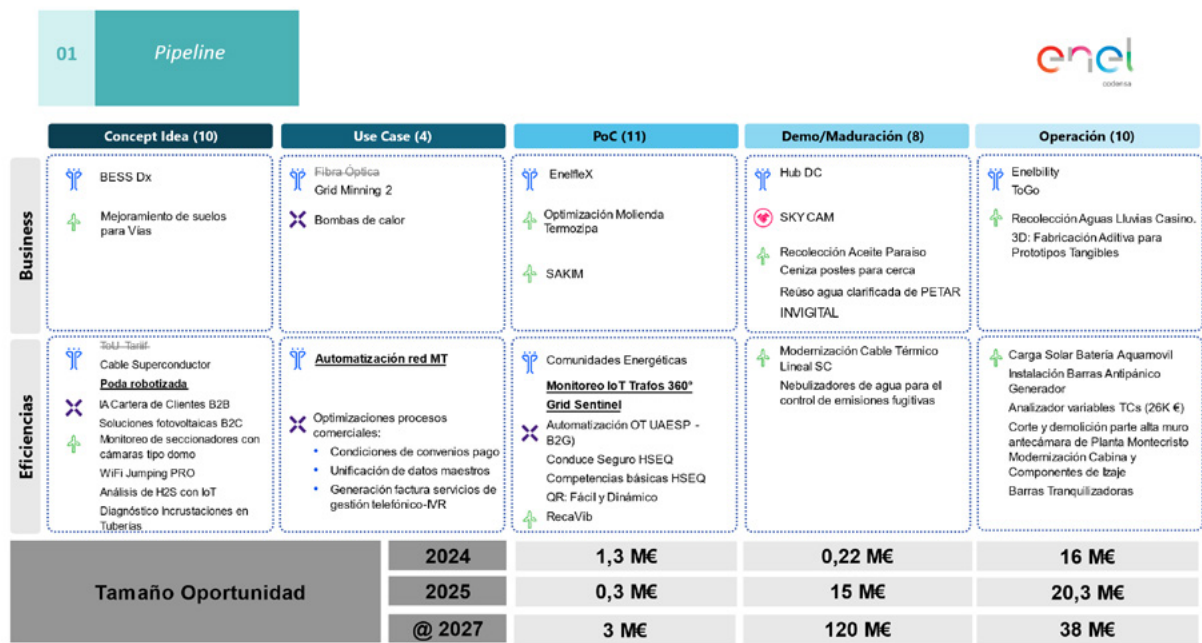
Finally, the program closed with the presentation of awards to the best projects executed in 2023 and 2024, which demonstrated the delivery of efficiencies and value to the business.



Innovation Projects

Innovative Projects

With the new strategic focus on maximizing value through innovation, priority is given to projects with the greatest impact on strategic results. Accordingly, the focal points in each business line reviewed and closed projects depending on their status, leaving the following active as of 2024:



The following are some of the innovation projects currently under development:

Industrial Hub Project / BM Hyperscale DC Colombia:

Line of business:
Enel Grids

Project:
BM Hyperscale
DC Colombia

Creators:

- Guillermo Prada
- Juliana Moreno
- Juan Carlos Pardo
- Juan José Álvarez
- Pablo Vargas
- Carlos Laiton

Our challenge:

Meeting the growing demand for Data Center infrastructure in Colombia with scalable solutions and reliable connectivity, while facing high energy costs and space limitations.

The solution:

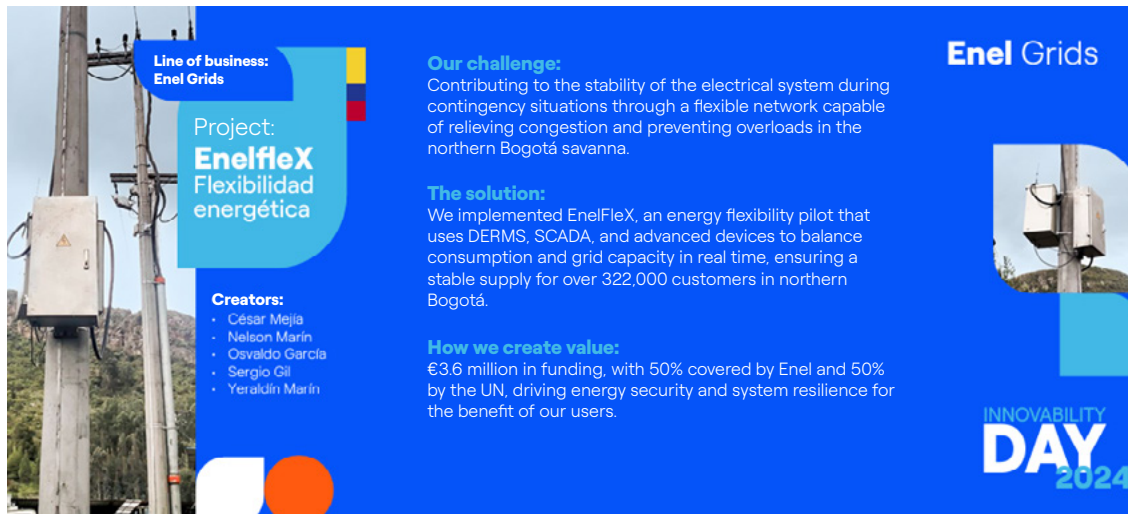
We developed BM Hyperscale DC Colombia, an exclusive area for Data Centers in the Bogotá Savanna, with a connection to the transmission system and a stable 99.99% power supply, along with benefits such as clean energy and tax advantages.

How we create value:

We are transforming Bogotá into a global digital hub, promoting economic development and projecting revenues of €150 million and annual sales of 1.8 TWh, strengthening our position as high-quality technology partners. energy and tax advantages.

INNOVABILITY
DAY
2024

EnelFlex



Line of business:
Enel Grids

Project:
Enelflex
Flexibilidad energética

Creators:

- César Mejía
- Nelson Marín
- Osvaldo García
- Sergio Gil
- Yeraldín Marín

Our challenge:
Contributing to the stability of the electrical system during contingency situations through a flexible network capable of relieving congestion and preventing overloads in the northern Bogotá savanna.

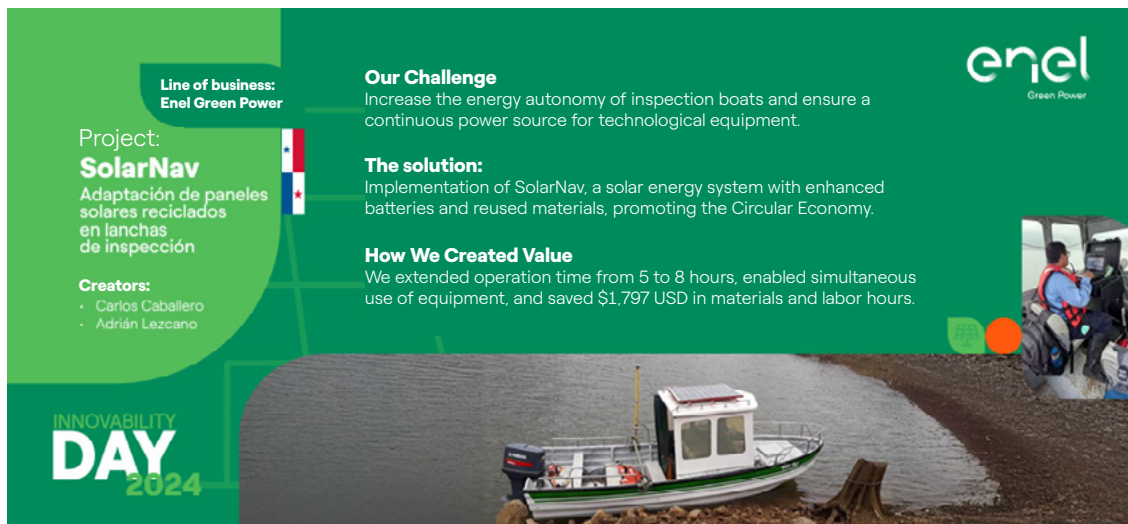
The solution:
We implemented EnelFlex, an energy flexibility pilot that uses DERMS, SCADA, and advanced devices to balance consumption and grid capacity in real time, ensuring a stable supply for over 322,000 customers in northern Bogotá.

How we create value:
€3.6 million in funding, with 50% covered by Enel and 50% by the UN, driving energy security and system resilience for the benefit of our users.

Enel Grids

INNOVABILITY DAY 2024

SolarNav Project – EGP Panama



Line of business:
Enel Green Power

Project:
SolarNav
Adaptación de paneles solares reciclados en lanchas de inspección

Creators:

- Carlos Caballero
- Adrián Lezcano

Our Challenge
Increase the energy autonomy of inspection boats and ensure a continuous power source for technological equipment.

The solution:
Implementation of SolarNav, a solar energy system with enhanced batteries and reused materials, promoting the Circular Economy.

How We Created Value
We extended operation time from 5 to 8 hours, enabled simultaneous use of equipment, and saved \$1,797 USD in materials and labor hours.

enel
Green Power

INNOVABILITY DAY 2024

295

Oil Collection Project – Palo Viejo Plant, Guatemala



Line of business:
Enel Green Power

Project:
Construcción de Sistema de Captación de Vapores de Aceite

Creator:

- Samuel Ramos

Our Challenge
Control the oil vapors generated by the bearings in the units, minimizing the risk of spills and improving plant safety.

The solution:
We implemented a system that directs the vapors outside the powerhouse, accompanied by a receiver to contain the oil.

How We Created Value
We optimized vapor management, reduced spills, and saved €1,389.68 annually in prevention costs, while decreasing interventions and complying with environmental regulations.

enel
Green Power

INNOVABILITY DAY 2024

Open Innovation

The Company works on generating innovative solutions with external stakeholders such as suppliers, customers, startups, universities, and communities in the areas of influence, who have contributed to the co-creation of solutions to major challenges.

Agreements with Universities

In 2024, there were 20 agreements with both public and private universities across different regions of Colombia.

Notably, universities supported research and technological innovation projects in the various business lines, contributing to solving challenges, securing tax benefits, and obtaining royalties.

2024 Business Innovation Ranking – ANDI and Revista Dinero

Strategic vision, intrapreneurship, an innovative spirit, and the ability to see challenges as opportunities are some of the qualities that placed the Company among the most innovative in Colombia in 2024. This was reflected in the Innovation Ranking by ANDI and Dinero, where Enel Colombia ranked 19th overall and second in the “Rebel Companies” archetype.

Mejores empresas en las categoría rebeldes

Puesto	Empresa
1	Ecopetrol
2	Enel Colombia
3	Avenfor
4	Haceb
5	IPF SAS
6	Colombina
7	B. Altman

In this eighth edition of the ranking, 389 companies were recognized, of which 195 were individual companies and 194 were Colombian firms, covering 50 economic subsectors and 12 departments of the country, according to the Portafolio article: <https://www.portafolio.co/negocios/empresas/conozca-las-empresas-que-se-destacaron-en-el-ranking-de-innovacion-empresarial-andi-612764>. Enel Colombia is clearly compared to companies from different industries and sizes, which makes achieving these results even more challenging.

2024 100 Open Startups Ranking – Colombia

Enel Colombia ranked 18th as a company that engages with and promotes the development of projects with startups.

The ranking, which has been conducted since 2021, has gained recognition within the innovation ecosystem, and its figures highlight the growth of open innovation practices in the country. Evidence of this is the increasing number of startups and corporations willing to innovate collaboratively and incorporate open innovation into their processes of product, service, and process creation and improvement, as noted in the Portafolio article: <https://www.portafolio.co/negocios/empresas/ranking-de-innovacion-abierta-2024-lista-de-ganadores-por-categorias-617331>



Digitalization

the dynamic energy sector, the adoption of new technologies and continuous innovation, as well as the strengthening of customer-facing services, are fundamental pillars that make it possible to address present challenges and anticipate future needs. In this context, Enel Colombia is committed to driving innovative projects to optimize its processes and promote sustainability and energy efficiency.

The year 2024 brought significant challenges for the Company in terms of digitalization. On one hand, the implementation of cutting-edge technologies strengthened service levels and maximized the

customer experience, while also reducing operational costs and environmental impacts. On the other hand, strengthening the distribution network and enhancing existing systems for regulatory compliance supported the fulfillment of the mission to transform the future of energy, leveraging digitalization and greater efficiency in information management for decision-making.

The following sections detail the most outstanding projects carried out during this period, reflecting the Company's commitment to technological excellence and continuous innovation.

Asset Perspective

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The energy transition is an irreversible process in which the Company has been engaged, driven by public policies that address issues such as climate change, air quality, energy security, circular economy, and sustainable growth. In 2024, the main areas of focus were digitalization, innovation, and automation of assets as key drivers of energy production, distribution, and consumption processes.

Projects in Distribution Assets

Improvements to Information Systems for Customer Benefit

In order to facilitate the customer connection process, the completion of required information, as well as to improve traceability and compliance with deadlines in line with the requirements of CREG Circular 001 of 2023, significant modifications were made to self-service systems.

These systems now allow customers to attach technical and commercial documents such as the technical report from the field visit and the request, feasibility, and rejection forms.

In addition, upgrades were developed in the systems for reading validations, ensuring compliance with CREG Resolution 105 007 of 2024 issued by the regulatory body. The purpose of these upgrades was to implement the identification of customers subject to investigation for significant consumption deviations, in accordance with the new requirements set by the entity.

Projects in Generation Assets

Cybersecurity in Generation Plants

The main objective of this project was to analyze and implement security controls to protect the industrial control systems in power generation plants, in line with the cybersecurity guide issued by the National Operation Council (CNO) in Colombia and the NERC-CIP standards (North American Electric Reliability Corporation – Critical Infrastructure Protection) applicable to Central America (CAM).



As a result, the resilience and security of the critical infrastructure of Colombia's generation plants were strengthened, ensuring the protection of operating systems against cyber threats in line with international standards and local regulations.

Wireless Networks

The Wireless Networks (WiFi) Project aims to enhance connectivity in the Company's hydropower and thermoelectric plants, with the objective of enabling the use of mobile applications needed to optimize operation and maintenance processes. In 2024, significant progress was made in wireless coverage at the El Guavio (Cavern), Charquito, Betania, and Termozipa plants, improving operational efficiency and ensuring greater availability of technological tools for field personnel.

In total, 55 new devices were installed in the plants mentioned, reaching an overall progress of 80% for the project.

Control Room and Plant Automation

In 2024, the Enel Group carried out two major initiatives to improve the Company's technological infrastructure:

- The acquisition and implementation of an advanced cluster for SCADA system visualization in the Control Room in Colombia, as well as for the servers of the PI system, which optimizes management and remote operation of the hydropower and solar generation plants in Colombia.

- Modernization of the security perimeter as part of the Telecontrol Phase II project at the El Guavio, Betania, and Quimbo plants, thereby strengthening the protection and performance of these facilities.

Telecommunications Projects

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Improvements in Main Connectivity Availability at the El Guavio Plant

During the first half of 2024, a telecommunications solution was implemented with a fiber optic link under the IRU (Indefeasible Right of Use) modality with UFINET. This eliminated the exclusive dependence on a single operator while significantly improving connectivity and availability for monitoring services, variable reporting, measurement management, and the corporate network of the El Guavio plant, with a speed of 1 Gbps to Bogotá.

Improvements in CADES Network Connectivity

In accordance with a commitment established in the new contract with the Bogotá Mayor's Office, as of September 1 the bandwidth of the links for customer service centers in the CADE network and the Super-CADE network was increased to 10 Mbps and 20 Mbps, respectively. The goal was to ensure faster access for applications that support in-person customer service.

Extended Connectivity – Starlink Hydro Plants

Three high-performance mobile Starlink kits were delivered to ensure field internet access for the HSEQ work permit generation process at the Bogota River chain plants, El Quimbo–Betania, and El Guavio.

Telecommunications Infrastructure Renewal

State-of-the-art equipment was acquired and installed to reduce the technological obsolescence gap in the main telecommunications network, which carries mission-critical services for High-Voltage substations in distribution and generation plants, as well as for the data network that provides corporate connectivity at distribution operation centers, customer service offices, and generation plants.

In addition, 13.5 kilometers of fiber optic cable were replaced between the Torca and Calera high-voltage substations to ensure availability levels for the critical services associated with their operation.

WAN and Internet Connectivity Improvement

An infrastructure renewal and upgrade project was carried out to provide primary access to Enel's private cloud and to the Internet, with the objective of standardizing the architecture to a common model across all countries and ensuring the agile global deployment of policies in response to cybersecurity requirements.



Customer Perspective

In 2024, projects were carried out to give customers a leading role in the global trends of energy transition and digitalization.

Projects for Non-Regulated Customers

Silicom – Panama

With the evolution of this application, it became possible to cover the billing process of purchases, ensure user accessibility compliance, and generate the official report for the energy authority (ASEP). This guarantees timely compliance with the country's energy authority and advances in inclusion scenarios.

Salesforce Trading–Colombia

Regulatory adjustments were made to “Customer Privacy Rights,” along with modifications to the sales and customer service process for Energy and Commodity Management. In addition, activities were carried out to strengthen and ensure compliance with personal data protection, as well as to optimize business workflows for case management, improving the quality of customer service.



Excellence–Colombia

Improvements were implemented in the customer internet portal related to user experience (UX/UI), transforming the portal into a more intuitive, accessible, efficient tool aligned with the expectations of modern customers. Portal processes were optimized, and responsive design principles were applied to provide a consistent experience across all devices.

Digital Channels

Website and Cloud Contact Center

Adjustments were made to technological platforms aimed at improving the customer experience and generating operational efficiencies in in-person, telephone, and written service.

Billing, Collection, and Recovery

In 2024, activities focused on the stabilization and improvement of the new SAP ISU Billing System. A total of 42 updates were implemented across the billing, collection, and recovery processes.

Customer Management

During the year, a technological solution was implemented to send surveys to customers through unattended service bots (WhatsApp, Facebook, and the website chat). In addition, 16 updates aimed at improving customer service processes and new connections were implemented.

CFC Liquidator

Based on the new system created through the alliance between Enel Colombia and Scotiabank Colpatría, the operation and stabilization of the CFC Liquidator system (Crédito Fácil Codensa) were carried out during the year. This supported various critical business processes, ranging from settlement, billing, and amortization of financial services to customer service processes managed through Scotiabank Colpatría and Enel Colombia channels.

Additionally, improvements were implemented in the application to achieve greater automation and compliance with the business's dynamic requirements.

Electronic Billing of Value-Added Products and Services

Based on the new technological provider for the electronic billing of Enel Colombia's proprietary products, during the year the operation and stabilization of this process were carried out, certifying more than seven million documents in compliance with current regulations.

People Perspective

From this perspective, the goal is to automate and digitalize internal processes to make people a differentiating factor for the Company. In 2024, the following projects were implemented:

Implementation of Robotic Process Automation (RPA) for General Services and Security

RPA solutions were implemented for the Services and Security areas, associated with processes such as sending invoices for banking management, purchase orders and payment confirmations for goods and services, and reporting 302 approvals of physical access to Enel Colombia's facilities, thereby improving the efficiency and timeliness of these processes.

Improvements to the Filing and Correspondence System (SRC)

The Filing and Correspondence System supports processes related to responding to all communications, requests, complaints, claims, and suggestions (PQRS) from customers and non-customers in the Company's staff areas. In 2024, the following improvements were implemented in the system:

- **Billing Filing:** Enables the creation of foreign entities, their use, and association within the different modules, both for invoices and documents, facilitating the registration and recording of invoices from other countries. It also allows the generation of automatic reports.
- **Web Form:** Enables online filing in the Filing and Correspondence System (SRC) for all external customers (individuals or legal entities) whose requests are not associated with a service contracted with Enel, invoices, payment requests, and judicial notifications.

NOP Payroll System

The conventional benefits acquired by employees in cases of transfers or changes of business line were implemented, as well as the reduction of working hours in accordance with the Colombian Government's decree. In addition, a new payroll format for Enel employees was implemented, optimizing processing times.

Gestor.COM

The module for recording hours worked by personnel assigned to contractor companies was improved, and the appointment of contract managers for Central America was automated. Management and control of the Vehicles module were also optimized to meet HSEQ requirements, and contractor background records were implemented to ensure proper tracking of this process.



Projects with Regulatory and Cross-Functional Scope

Electronic Equivalent Document

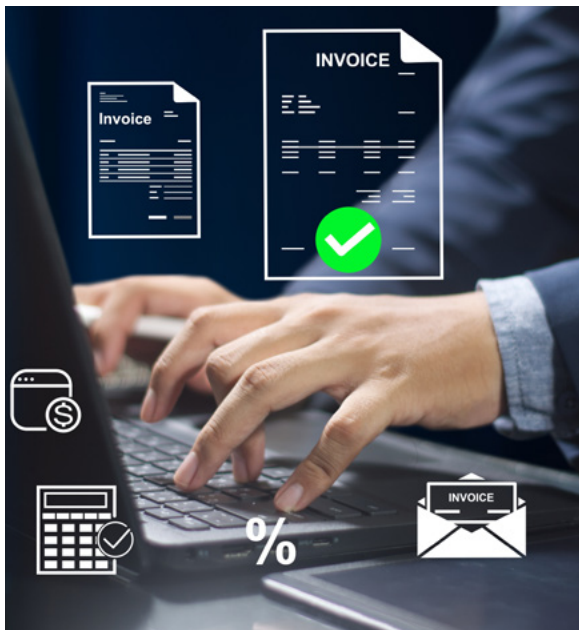
In 2024, the project was developed to implement DIAN Resolution No. 000165 and its Technical Annex 001, which establish the conditions for issuing the electronic equivalent document for the regulated energy market. The project was successfully executed and went into operation on November 1, 2024, ensuring continuity in the billing process and avoiding risks associated with non-compliance with regulations.

Suite Next Tax Project

This project went live on June 30, 2024, for Enel Colombia's legal area, with the purpose of meeting its needs, optimizing the tax litigation management process, and ensuring compliance with audit requirements.

Sturnis Project

Operational since June 30, 2024, this project enables the digitalization of the annotation process in the financial statements of Enel's companies in Colombia. It complies with audit requirements (Statutory Auditor, Superintendence of Companies, and Financial Superintendence) and prevents fines for failing to provide information in local control reports.



Mergers – Panama

Corporate simplification of Enel Group companies in the Republic of Panama: PARE – Progreso Solar 20 MW S.A. and PARD – Jaguito Solar 10 MW S.A., enabling greater efficiency in the processes of these companies in the country.

Migration of Third-Party Portal to Drape

In line with the Company's needs, functionalities of the Third-Party Portal were implemented. This portal provides information on invoice payments, withholding certificates, and payment notifications. It allows for the unification of the communication channel with suppliers, reduction in maintenance costs, installation of support points managed by factories, timely service delivery, optimization of the Drape tool, among other benefits.

Electronic Billing Improvements – Colombia

Enhancements were implemented in the applications involved in the customer billing process to comply with local regulatory requirements, ensuring that Electronic Tax Documents (DTE) are accepted by DIAN, thus enabling customers to proceed with their respective payments.

Winter Wave Plan

Given the risks and challenges derived from the climate phenomenon known as La Niña, in 2024 a preventive plan was implemented to ensure business continuity in the event of risks identified at the level of systems and technological platforms supporting the Generation, Distribution, Commercialization, and Trading processes.

Projects with Financial Scope

Foreign Payments

The payment process to foreign suppliers in currencies other than Colombian pesos (COP) was digitalized.

Projects with Procurement Scope

Baseline

Reliability in recurring activities was improved through the implementation of three new indicators (Market Price Efficiency, Target Price Efficiency, and Negotiation Levers Impact), optimizing the functionality of the model and the estimation of the expected market value.

Supplier Management (Qualification and SPM)

A general checklist was implemented to improve the objectivity of evaluations and ensure the flow of information strictly related to the primary aspects of supplier assessment and qualification.

Improvements were also made to the supplier qualification model with the goal of simplifying requirements by consolidating some forms and steps, making the process faster for suppliers applying for qualification in a given merchandise group.

Improvements in Sustainability Indicators and Action Plans

The calculation of certain sustainability indicators (KPIs) was refined, and the automatic management of action plans from the moment of contract award was incorporated.

Cybersecurity

During the year, the following activities related to cybersecurity management were carried out:

- **Simulated phishing campaigns:** Campaigns were conducted to test employees' ability to recognize malicious emails and report them using the PhishAlarm button. The goal is to make employees the first line of defense against this type of attack.
- **Cyber exercise:** Drills were conducted for both the generation line and Enel Grids in Colombia. These exercises, led by the Company's Computer Emergency Response Team, involved business lines and aimed to train the response capacity of all stakeholders involved.



Circular Economy

thin the Enel Group, the circular economy promotes the preservation of value and the reduction of environmental impacts by lowering greenhouse gas (GHG) emissions and transforming the way products are manufactured and used, thereby creating new economic opportunities. In line with this, Enel's vision of the circular economy is based on the following pillars, which define the areas and methods of application:

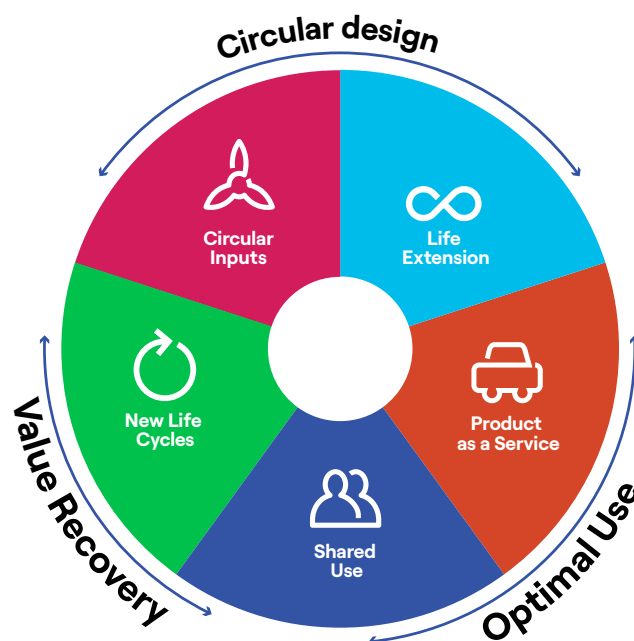
Circular inputs: production and use models based on renewable inputs or inputs from previous life cycles (reuse and recycling).

Product life extension: design and management approach for an asset or product aimed at extending its useful life, for example, through modular design, ease of repair, and predictive maintenance.

Shared use: also known as shared platforms. This seeks to facilitate shared use of products and goods among multiple users.

Product-as-a-service: a business model in which the customer purchases a service for a limited time while the Company retains ownership of the product, thereby maximizing the utilization factor and useful life.

New life cycles: any solution intended to preserve the value of an asset, product, or material at the end of its life cycle, through reuse, regeneration, upcycling, or recycling, in synergy with the other pillars.



Circular Economy Projects and Initiatives

In 2024, circular economy projects and initiatives were carried out within each of the strategic pillars. Below are the relevant projects and goals for the coming years.

Transformation of Ceramic Waste into Cement

Insulating porcelain has historically been sent to dumps or landfills at the end of its useful life, and it is generated when insulators, bushings, circuit breakers, disconnectors, reclosers, and other equipment reach the end of their life cycle. In 2024, following the pilot project developed jointly by Enel Colombia, LITO S.A.S., and MOLSABANA, management continued for approximately 200 tons of porcelain waste, transforming it into raw material for the cement and aggregate industry.

This project, in addition to recovering value from the waste generated and strengthening the circular economy, aims to support initiatives associated with the Company's shared value strategy, promoting sustainable development and reinforcing its commitment to responsible environmental practices.

As part of this initiative, during 2024, 100 bags of cement were delivered for the following projects:

- 50 bags to the Volunteer Firefighters Group of Cáqueza
- 50 bags to the Community Action Board of the Porvenir neighborhood in the locality of Bosa

Regarding the ceramic generated during 2024, it has been managed through authorized construction and demolition waste managers, who transform it into recycled raw material that can be used as a substitute for natural aggregates, thus reducing the impact caused by the extraction of natural resources.

Utilization of Construction and Demolition Waste

In 2024, during civil works carried out in Bogota, 1,473 m³ of construction and demolition waste were reused, and 5,575 m³ were sent to recovery centers. In this way, a second life was given to these generated wastes, preventing them from ending up in final disposal sites such as dumps, while ensuring their use in the same project or their transformation into other materials for commercialization.

In addition, 1,069 m³ of materials sourced from construction and demolition waste recovery centers were purchased, avoiding the acquisition of new materials extracted from quarries.

These actions were carried out in compliance with the current environmental regulations established under Decree 507 of 2023.



Sustainable Uniforms

Uniforms Made from 100% Recycled PET Bottles

The evolution of textiles for contractor company uniforms shifted from fossil-based raw materials to sustainable raw materials (100% recycled polyester, certified under the GRS – Global Recycled Standard) developed by Lafayette.

Each jacket is made from 14 PET bottles. In 2024, a total of 3,078 jackets were manufactured, equivalent to 43,092 bottles that no longer harm the environment.



POLIESTER RECICLADO

Textiles sostenibles, hilados a partir de un nuevo chip de poliéster con hilos **100% reciclados**, certificados con el sello Global Recycle Standard (GRS).





REDUCCIÓN DE ENERGÍA

Reducimos el **85%** del consumo energético.



CERTIFICACIÓN OEKO-TEX

Es un sello que garantiza que el textil es seguro para el usuario y que no genera daño al entrar en contacto con la piel.





CUIDADO DEL AMBIENTE

Minimizamos **el 77%** de las emisiones de CO2, para evitar impactos negativos en el ambiente y la salud humana.

materials (C&D waste, PET, industrial waste) as raw materials.

- Prefabricated means that its components are pre-manufactured in the factory, ready to be assembled and installed on site.
- Polymer Concrete is a composite material consisting of a mixture of thermosetting resin and mineral or recycled aggregates; it does not require water or cement.
- L-ECO-BOX is built like Lego blocks because it is modular, it is ECO-logical, and its shape is a box (BOX in English).
- It has adaptable seals for the duct bank, ensuring its hermeticity.

The advantages of LECOBBOX are:

- Reduces network channeling costs, as chambers represent between 30% and 40% of channeling costs.
- Reduces or eliminates network leakage, thereby increasing the durability of the chambers and making them operationally viable and safe regardless of the groundwater level of the area.
- Applies circular economy principles by recovering construction and demolition waste.
- Reduces civil works time to 1 day versus 3 days for the construction of a conventional chamber.
- It is modular, lightweight, easy to transport, and easy to install.

L-ECO-BOX: New Design of Eco-Friendly Underground Chamber Installed in Bogota

Enel Colombia developed the first prototype of a prefabricated underground chamber, model CS276. This innovation is a modular system that replaces the conventional method of masonry construction and the use of natural resources, carried out with the participation of the company RED SOLVERS.

LECOBOX introduces innovation in the construction of underground civil works for Medium and Low Voltage networks through a modular manufacturing system that is easy to transport and install. It is built with construction and demolition waste, is hermetic, and generates efficiencies in time, reduces environmental impacts, lowers costs, and mitigates risks. This prefabricated chamber is designed to reduce flooding in Medium and Low Voltage underground systems in areas with high groundwater levels, such as Bogota and the Bogota Savannah, in order to improve the continuity and quality of energy service for all users.

LECOBOX is lightweight, easy to install, safe, water-proof, and manufactured with polymer concrete, also known as polyconcrete, a synthetic material obtained by mixing resins with aggregates, using recyclable



- It provides mechanical safety for personnel by being modular and lighter.
- It provides safety for personnel when installing new circuits and making splice changes.
- It extends the useful life of covers and chambers.

New Stage of the Grid Mining Project

The business model under the principle of Urban Mining, known at Enel as Grid Mining, consists of closing the circular economy cycle through the transformation of electrical surpluses or dismantled network elements into raw materials for the manufacture of new components. In this way, the Company carried out the first phase of implementation, involving segregation and classification by an external contractor and later the direct sale of valuable metals and plastic waste to achieve better material recovery, thereby ensuring price stability and raw material supply for its suppliers.

As a result, 148.5 tons of materials were managed, generating revenue of COP 1,586 million.

Repair of Distribution Transformers

Since 2008, a transformer repair service has been in place, which translates standardized activities into services on repaired assets (distribution and power transformers), thus avoiding scrapping and allowing them to be reintegrated into the network at approximately 60% of the cost of a new asset. Between 2021 and 2024, a total of 1,023 units have been repaired, generating average savings of 44.6% compared to the cost of a new unit.

Transformer Repairs (TR)	Quantity	Savings from
2021	214	38%
2022	286	33%
2023	226	63%
2024	297	68%

Transformers with Vegetable Oil

In addition, the acquisition of transformers manufactured with vegetable oil continued, advancing in the incorporation of clean technologies into the distribution network.

Purchase of TR with Vegetable Oil	Quantity
2021	135
2022	4,165
2023	2,498
2024	59

Circular Inputs (renewables, reuse, recycling)

Design and Manufacturing of Eco-Poles with Recycled Aggregates: in 2023, out of 7,100 poles manufactured, 650 were eco-poles, and in 2024, 1,685 units were produced.

Circularity in Generation

Management of Usable Waste and Sale of Obsolete Materials from Generation Plants

This practice aims to resell materials that are no longer in use to third parties (buyback suppliers, intermediaries, auctions, external platforms, direct third parties, Enel's marketplace, intranet) or to recycling companies (smelting partners, dismantling recycling),

while also generating economic returns from the sale of obsolete materials and metal waste obtained from spare part replacements, equipment upgrades, and dismantling of obsolete equipment in plant operations. Through the framework agreement with Lito S.A.S. (authorized manager), Enel sells non-required assets from generation plants, such as Waste Electrical and Electronic Equipment (WEEE), to other companies that incorporate them as raw materials. In 2024, approximately 7 tons of material from solar technology in Colombia were delivered for resale.

This initiative is complemented by a second practice, aimed at encouraging the internal reuse of materials within plants/sites or across other Enel plants/sites. Reuse represents the first step in the waste management hierarchy, as it helps avoid waste generation. For this purpose, equipment and/or operation and maintenance materials are sent for repair, thereby extending their useful life and enabling their reuse in solar energy generation processes.



Rural Electrification Based on Circular Economy

With the aim of implementing a project focused on shared value and circular economy, the Company developed a rural electrification model and agro-voltaic plots for self-consumption in certain households within the area of influence of the El Paso Solar Park, located in San Ángel, Cesar Department.

Residual materials from the construction of the La Loma Solar Park, such as panels, piles, and omega profiles, were used to build a rural electrification system that provides energy to the household. In addition, an agro-voltaic plot was installed for the cultivation and consumption of vegetables.



<https://www.youtube.com/watch?v=4wH4xV1xyF4>

Circular Economy – Multipurpose Soaps with Used Cooking Oil (UCO) in Communities within the Areas of Influence

Through the environmental education program, the production of artisanal multipurpose soaps and candles was launched, based on the reuse of used cooking oil (UCO) to reduce water pollution and promote sustainable entrepreneurship.

One liter of oil can contaminate up to 1,000 liters of water. The project uses waste oil, water, and caustic soda, helping communities properly dispose of oil and reduce expenses on cleaning products.

In 2024, 550 people participated, including students, members of Community Action Boards (JAC), fishermen, recycling associations (ASOR), environmental groups, JAC presidents, and community leaders. A total of 160 liters of used oil were reused, producing 430 multipurpose soaps and 51 candles. As a result of these theoretical and practical workshops, three entrepreneurial initiatives have been created in Huila (area of influence of the Betania Plant) dedicated to soap production.

Termozipa Thermal Plant

In 2024, more than 20 people benefited from the Tejiendo Saberes program, developed by the Tocancipá Environmental Secretariat in partnership with Enel Colombia. The program's objective is to raise environmental awareness through the circular economy, generating productive opportunities through handicrafts.

More than 550 handicrafts were made, including Easter bouquets, baskets, earrings, hats, pencil holders, and placemats, using 125 kilograms of bulrush. In addition, artisans participated in two farmers' markets and one environmental forum. The program also provided support through training in embroidery techniques, provision of supplies, and coordination with the Environmental Secretariat for the delivery of bulrush to artisans.

Upcoming Challenges and Goals

To continue driving circular economy initiatives within the Company, the following challenges were defined:

- Reengineering the management of materials declared obsolete by the Company to leverage their recovery and reuse potential.
- Extending circular economy practices and the Grid Mining concept to other Company processes.
- Continuing testing to ensure that all internal and external staff uniforms are made from textiles produced from recycled plastics or raw materials.
- Externally communicating circular economy findings so that other companies may replicate these models and create synergies across sectors.
- Ensuring that Enel's ECircular platform becomes widely known and used by professionals at generation plants across Colombia and Central America.
- Integrating the circular economy as a model to foster the mitigation of environmental risks in generation plant activities.



Occupational Health and Safety

Material topic: Occupational Health and Safety –
GRI 3–3, IF-EU320a.1

Occupational Health and Safety Care

Enel Colombia seeks to guarantee a healthy, safe, and sustainable environment for both its employees and its contractors in the execution of energy generation, distribution, and commercialization activities. The Company ensures compliance with legal requirements and promotes a culture of care that protects the environment, achieves zero accidents, and drives greater operational efficiency.

Each year, the Company allocates the necessary human, financial, and physical resources to ensure the effectiveness and efficiency of the implementation of the HSEQ System (Health, Safety, Environment, and Quality). Based on periodic evaluation and analysis of events such as accidents, illnesses, incidents, and hazardous occurrences, as well as the ongoing identification of risks and hazards in different processes, actions are planned and prioritized for inclusion in each of the preventive programs aimed at reducing risks.

Key Results of the Year

In 2024, Enel Colombia recorded **more than 33.4 million work hours**, with an **accident rate of 0.20** per hours worked. The main causes of accidents were electrical and mechanical.

In the Central American countries (Guatemala, Panama, and Costa Rica), **more than one million hours were worked with no accidents reported.**

More than **28,000 hours of training** were delivered to employees in health, safety, environment, and quality topics, representing **19% of total training hours.**

From the health area, occupational medical examinations achieved coverage of 99.85% of employees, corresponding to 1,985 periodic occupational medical exams and 192 executive check-ups, for a total of 2,177 exams conducted (65% men and 35% women; 74% in the age range of 30–50 years, 18% over 50 years, and the remaining 8% under 30 years).

The most representative diagnoses from these examinations corresponded to visual disorders, followed by metabolic disorders and musculoskeletal conditions.

In terms of absenteeism, the overall **IGA⁽¹⁾ was 40.3%** (438 women and 543 men) and the **overall ALG⁽²⁾ was 10.16%** (2,128 days corresponded to women and 2,819 days to men). All recorded disabilities were due to common illnesses, the most representative being gastrointestinal diseases and infectious respiratory illnesses.

With respect to occupational disease, two cases were confirmed in 2024, and seven cases are under investigation regarding the origin of their pathologies.

There was one death, of a female employee, due to breast cancer.

(1) IGA: General Absenteeism Index – number of cases

(2) ALG: General Labor Absenteeism – number of days

Epidemiological Surveillance Systems

ESP for Cardiovascular Risk

This system measures and evaluates risk factors that can lead to cardiovascular diseases, such as age, family history, lifestyle habits (such as diet and exercise), cholesterol levels, blood pressure, smoking, among others. Its objective is to identify people at high risk and recommend measures to reduce it, such as lifestyle changes or medical treatments.

According to these criteria, Enel employees in Colombia are classified as follows:

	Women	Men	Total
High Priority	6%	3%	9%
Medium Priority	14%	19%	33%
Low Priority	24%	34%	58%
Total	44%	56%	100%

PVE for Biomechanical Risk

This system measures and controls the biomechanical risks to which workers are exposed. These risks include factors such as force, posture, and repetitive movements that can affect employees' musculoskeletal health. Its objective is to prevent and control musculoskeletal injuries and disorders through the identification and assessment of risk factors and the implementation of corrective and preventive measures.

According to these criteria, Enel employees in Colombia are classified as follows:

	Women	Men	Total
Healthy	31%	53%	84%
Suspected	4%	4%	8%
Probable	4%	3%	7%
Confirmed	0.1%	0.9%	1%
Total	39.1%	60.9%	100%

ESP for Psychosocial Risk

This system measures aspects related to psychosocial factors that may affect workers' health and well-being. These include:

- **Intra-labor factors:** conditions within the work environment, such as workload, physical environment, interpersonal relationships, and organizational support.
- **Extra-labor factors:** conditions outside the work environment that may influence workers' health, such as family situation, social environment, and personal responsibilities.
- **Sociodemographic characteristics:** information on workers' age, gender, marital status, education level, and other demographic data.
- **Health effects:** assessment of how psychosocial risk factors impact workers' physical and mental health.
- **Promotion actions:** implementation of measures to promote protective factors and reduce psychosocial risks.

This program is essential to identify, assess, and manage psychosocial risks, ensuring a healthier and safer work environment.

The **Psychosocial Risk Battery was applied to 92% of Enel Colombia's employees**, resulting in most of the population being at a low-to-medium risk level. Based on these results and the identified psychosocial risk factors, Enel employees in Colombia are classified as follows:

	Women	Men	Total
Healthy	19%	34%	53%
Suspected	18%	25%	43%
Probable	1%	3%	4%
Confirmed	0%	0%	0%
Total	38%	62%	100%

Occupational Health and Safety in Energy Generation

The energy generation business line, known as EGP&TGx, annually allocates the necessary resources for the design, implementation, maintenance, and continuous improvement of the Integrated Management System (SGI): Occupational Health and Safety (SG-SST), Environment (SGA), Quality (SGC), and Energy Efficiency (SGEn), based on ISO 45001, 14001, 9001, and 50001 standards for Colombia and Central America.

Workplace Safety

In 2024, emphasis was placed on developing tools and programs that not only ensure compliance with the established objectives but also promote a culture of safety and leadership based on emotional awareness. By recognizing and managing emotions, more conscious and safer decisions can be made, creating a work environment where everyone feels valued and protected.

The goal is to achieve a significant reduction in occupational injuries and illnesses, while promoting comprehensive well-being for employees. Below are the most relevant programs and projects implemented in 2024 to ensure occupational health and safety for workers.

Intrinsic Safety

As part of the zero-accident strategy, the Intrinsic Safety program was continued, including the logical lockout stream for generator doors, which includes the following elements:

- Mapping of generators and identification of access doors.
- Signage.
- Implementation of logical lockout linked to the shutdown and startup sequence.

Under this initiative, 45 generators were mapped, of which 36 were identified with access doors and included in the signage program and lockout implementation, strengthening intrinsic equipment control as a strategy for preventing undesired events.

Extra Checking on Site – ECoS and ECoS 2.0

The program aims to evaluate the adequacy of the Company and its processes in a specific operational area, conducting an “extra check” by a team of expert professionals who verify the proper application of procedures, the condition of safety equipment, behavior, risk management, and emergency support equipment.

Two ECoS evaluations were carried out in Colombia and Central America, conducted in April at the Betania and El Quimbo plants, which yielded satisfactory results in the Occupational Health and Safety Management System.



Contractor and Subcontractor Partners

The HSEQ Contractors program continued with the participation of companies from Colombia and Central America. In addition, the program was updated for monitoring during 2025, with the aim of developing competencies, measuring performance, and managing occupational health and safety, environment, and quality within contractor companies.

A total of 41 companies participated, with 38 items evaluated. Likewise, the program was restructured according to the proposed modifications, which were shared with the companies involved.

Two meetings were also held with contractors simultaneously, connecting the four countries (Colombia, Panama, Costa Rica, and Guatemala) and involving the managers and HSE leaders of the most relevant contractor companies. The objective was to review progress on safety indicators such as the Contractor Safety Index and Consequence Management, share best practices, and co-create action plans to prevent incidents.

Thanks to the active participation of contractors in these HSE programs, it has been possible to thoroughly assess potential hazards based on lessons learned, joint inspections, collaborative drafting, and frequent updates of action plans and procedures. Control measures have been implemented in alignment with regular committees to discuss safety issues and address improvement opportunities, making effective use of digital tools to facilitate communication and the exchange of relevant information.



Inspections and Safety Walkthroughs

11,482 field inspections and 2,252 planned inspections were carried out, aligned with the risk strategies of the Reinforcement Plan Campaigns and Safety 926 Observations, focused on addressing safety behaviors and conditions on site.

The Stop Work Policy was applied, with 96 interventions to halt high-risk work in Colombia and Central America.

595 safety walkthroughs were conducted, involving team leaders and contract managers together with the main site authorities, reinforcing safe behaviors and standards.

These results were achieved by the teams across the different technological lines (Hydro, Thermal, Solar, and Projects) thanks to the implementation of strategies such as:

- **Propios Program**, which seeks the participation of technical staff in maintenance, operations, projects, and the line itself in conducting inspections, observations, and walkthroughs.
- **Monitoring and reporting** on indicators related to targets for each preventive strategy and alignment of indicative rates of performance in terms of the number of inspections (inspection rate) and their quality (detection rate).
- **Dedicated working sessions** for each technological line to share biweekly progress on performance in these strategies.

Management of Priority Risks

The EGP&TGx business line develops multi-year preventive programs with activities aimed at reducing the probability of events associated with risks classified as priority in the power generation plants.

Electrical Risk Management

The program focused on establishing guidelines to ensure that all work is carried out under the de-energized method, in strict compliance with the 5 Golden Rules:

- (1) De-energization of all possible sources of voltage
- (2) Lockout and tagging
- (3) Verification of absence of voltage
- (4) Short-circuiting and grounding of all voltage sources
- (5) Signaling and delimitation

The main change implemented in 2024 stemmed from the update of the Program for the Prevention and Control of Electrical Risk, based on Resolution 40117 of April 2, 2024, regarding the Technical Regulation of Electrical Installations (RETIE) issued by the Ministry of Mines and Energy of Colombia. In addition, best practices from international standards were incorporated, particularly those in the 2024 edition of NFPA 70E Standard for Electrical Safety in the Workplace issued by the National Fire Protection Association (NFPA).

The foundations were laid for the authorization of 100 workers engaged in electrical activities, along with monitoring personnel in Colombia. For the Central American countries, the general principles were integrated into work instructions as good practices in electrical safety.

Strategies were strengthened through administrative controls, such as procedures for responding to electrical emergencies, as well as knowledge-based controls through in-person training on electrical emergency rescue, conducted at plants such as the Río Bogota Chain, El Guavio, and Termozipa Martín del Corral.

The training model migrated from virtual courses to more in-person sessions, through the Electrical Risk Training program, structured in four modules and incorporating gamification strategies, to reinforce knowledge of electrical risk in the four countries.

In recent years, Colombia has made progress in the energy transition through the development of renewable sources, such as photovoltaic solar energy, with the installation of solar parks like El Paso, La Loma, Fundación, and, soon, Guayepo. These projects not only promote sustainability but also present operational, safety, and technical compliance challenges.

The integration of these renewable energies has been approached comprehensively, especially in aspects such as electrical safety, electrical studies, and staff training.

On-site support has been provided to ensure the correct implementation of operational and safety procedures, with a focus on de-energization by applying the 5 Golden Rules for equipment maintenance and general interventions.

Electrical arc studies have also been carried out, addressing a latent hazard in power facilities such as solar plants. As a result, various protection measures have been implemented, promoting the proper use of protective equipment by personnel. In addition, regular inspections ensure compliance with safety standards.

Training programs have been delivered focusing on specific aspects of electrical safety and the use of personal protective equipment. Drills and practical on-site exercises have also been conducted, improving the staff's ability to safely and efficiently handle unforeseen situations.



Mechanical Risk Management

The strategy was aimed at strengthening the technical and behavioral competencies of workers through the implementation of the Reinforcement Plan, as well as ensuring proper conditions of equipment and tools, achieving the design and implementation of safety data sheets for 100% of manual tools.

The load-lifting program carried out the inspection and certification, under international standards, of more than 7,500 pieces of equipment and accessories, thereby ensuring the reliability of the equipment under ASME B30 standards, as well as the continuous updating of the competencies of personnel involved in load-lifting activities (operators and riggers).

In addition, the first edition of the Good Practices Handbook on Mechanical Risk Management was created, documenting lessons learned through the analysis of past events.



Working at Heights Risk Management

Due to its criticality, the prevention of fall hazards continued to be a priority for the Organization, as part of its zero-accident strategy. In 2024, the goal of zero incidents related to work at heights was achieved, supported by ongoing risk management measures, including the updating of work-at-heights task inventories across all plants, identification and control of improvement opportunities, implementation of more than 80 engineering solutions and prevention systems, inspection and certification of more than 3,700 elements, and ongoing training and certification of all individuals who may be exposed to this risk.

Additionally, the Organization continued to leverage the growth of the PROTECC tool (Platform for the Management of the Work-at-Heights Program), developing in 2024 a new module that includes inventory control, inspection, and certification for load-lifting equipment, as well as the migration of the application to proprietary servers.

Emergency Response and Fire Prevention

In view of the possible scenarios that could arise from imminent climate changes, strategic roadmaps for the La Niña and El Niño phenomena were defined in partnership with experts, structured around the pillars of planning, risk identification, preparedness, prevention, and monitoring.

A specific program for forest fire risk management was initiated, achieving progress in:

- Risk characterization through the CORIN LAND COVER methodology in eight generation plants
- Definition of eight tactical response plans for forest fire emergencies
- Progress in fuel load analysis at five generation plants, including solar technology facilities
- Strengthening the skills of emergency brigades in electrical emergencies and forest fire response

Being prepared for the changing situations brought about by climate change, the dynamics of operations, and other circumstances that may trigger emergencies posed important challenges for the Organization. These efforts resulted in synergy across departments for the standardization of the threat assessment methodology, the integration of the control center as a strategic support to the emergency structure, and the centralized web development of the emergency directory, seeking to improve timeliness in the prevention and identification of events and the prompt response to potential emergencies.

Chemical Risk and Hazardous Substances

Through continuous monitoring using the organizational Enel Index methodology and exhaustive control via periodic inspections of structures and equipment, risk factors for the occurrence of occupational diseases have been prevented, ensuring that workers are not exposed to asbestos fibers.

In 2024, the design of the Epidemiological Surveillance System for chemical risk was launched for all workers exposed in EGP&TGx Hydro and Thermal plants.

An inventory of substances was conducted in all areas where chemicals are handled, followed by technical visits to the Termostiza, Betania, El Quimbo, and Río Bogotá Chain plants. Partners from the areas of Industrial Safety, Occupational Medicine-Toxicology, and Occupational Hygiene were involved in the process.



All chemical substances found at the different work-sites were characterized, and toxicological analyses were carried out to prioritize information on the agents requiring medical surveillance for exposed workers.

The work schedule for the system was initiated to perform biological measurements on exposed workers, as well as occupational measurements to define the necessary preventive measures.

Confined Spaces, Explosive Atmospheres (ATEX), and Hot Work

With respect to confined spaces, progress continued in training and educating operations personnel at generation plants.

For the ATEX explosive atmospheres program, explosivity studies and area classifications were carried out across all hydro and solar plants in Colombia, resulting in the evaluation of more than 100 areas. Based on these studies, areas that could be classified as ATEX zones were identified, along with their respective classifications according to NFPA and IEC standards. Accordingly, plans were defined indicating equipment safety distances and explosive atmosphere boundaries.

In phase 2 of this identification process, the findings from the studies were disseminated, with each plant receiving the main results to define operational risk prevention plans. As a result, the El Quimbo and Río Bogotá Chain plants identified locations requiring updates not considered in the initial studies. Likewise, monitoring of explosive areas was included for the La Loma and Fundación photovoltaic parks, and preliminarily for Guayepo.

Regarding hot work activities, also known as flame work, in 2024 local procedures were updated. These included several adjustments derived from changes and updates to global procedures based on lessons learned and the continuous improvement of different processes.

Road Safety

In 2024, various activities related to safe mobility were carried out, including:

- Defensive driving training for personnel operating Company vehicles
- Training for Health & Safety personnel, Sub-Compasst, and others on technical investigation of traffic accidents
- Monitoring of driving behavior in Company vehicles, such as speeding, abrupt accelerations and braking, and driving shifts (fatigue control). These measures resulted in a reduction of such infractions and improved performance by workers
- Development of route maps (safe roads) for the transportation of personnel at different worksites and projects
- Monthly vehicle inspections to ensure good conditions for safe travel

- Standardization of the Strategic Road Safety Plan (PESV) across different business lines
- Launch of the co-pilot project, consisting of monitoring driving behavior of personnel at different worksites and projects through a mobile application. The project was presented in all worksites, with pilot tests conducted by two workers per site, installing the “airbag” application on their cell-phones.

In road safety matters, performance remained highly favorable toward achieving the goal of zero accidents, ensuring that no undesired events causing harm to individuals occurred during the period.

To this end, activities were carried out aimed at raising awareness of the risks associated with the specific roles of each road user. These included theoretical and practical training and evaluation for driver accreditation, training in basic techniques for traffic accident investigation, and support to other business units in managing safety requirements for personnel transportation, among others.



Innovation and Improvement in Occupational Safety and Process Safety

Throughout the year, the Company focused on identifying and adopting best practices in occupational safety and process safety. The following ideas and projects stand out for their high standards of innovation and their ability to meet the needs of risk prevention processes.

Digitalization of PTW, 5RO, and Use of Power BI for Program Reporting (Intrinsic Safety Program, Event Dashboard)

Efforts were made to **implement tools for the management of digitalized work permits**: ePTW (Hydro & Thermal Generation) and On Field App (Solar). These tools digitized the entire workflow for the creation, approval, and management of work permits. To achieve this, user creation campaigns, error corrections, staff training, and workflow monitoring were carried out in operations across Colombia and Central America.

In addition, safety indicator management and monitoring were strengthened through the **Power BI tool, which enables the analysis of information and verification of progress by technology and worksite**. A tool was also created to track accident trends, allowing for improved event analysis by grouping variables such as dates, times, age of affected individuals, and more.

Also, **inspection monitoring for campaigns and field-work (HS&E) was digitized and automated** through the implementation of workflows with Power Query in Excel. This facilitated follow-up on the achievement of inspection targets within the perimeter.

The **5RO tool**, an application designed to facilitate the adoption of the 5 Golden Rules for de-energized work, was also implemented. This tool establishes standardized, mandatory compliance procedures that contribute to minimizing electrical risk and ensuring a safe work environment in all scheduled and executed activities at generation plants.

In parallel, a **virtual reality application for training and managing electrical risk at generation plants** was successfully developed and launched. This innovative tool allows simulation of work scenarios in a safe environment, particularly high-risk tasks, improving understanding and response to electrical hazards.

Additionally, through a gamification strategy, **Des-En-ergizados** was created, an educational technique that uses a dynamic, participatory game to train workers on electrical risk. Using various methodologies, such as box challenges, group missions, and general and specific topics related to electrical risk, this strategy facilitated the internalization of knowledge, the development of skills, the rewarding of actions, participant motivation, and the promotion of problem-solving.

Prevention-Oriented Work Sessions (S.T.O.P. Meetings)

The bi-weekly S.T.O.P. meetings (Prevention-Oriented Work Sessions) continued to be held. These meetings have been consolidated and strengthened as dedicated spaces for developing competencies, raising awareness, and fostering a culture of Occupational Safety and Health, as well as environmental protection, benefiting both employees and contractors.

These unique, centralized, periodic, and cross-cutting spaces feature presentations by frontline leaders, internal experts in occupational safety and health, and external specialists.

During the year, 22 S.T.O.P. meetings were held, with an average participation of more than 700 employees and contractors from Colombia and Central America, with replication across 41 partner companies.

Within these S.T.O.P. sessions, campaigns from global programs were implemented, such as the Stand Down Meeting and the Reinforcement Plan, both of which encourage workers to focus on safety issues, prioritizing training and awareness in recurring event types and the dissemination of lessons learned.

Topics addressed in the 2024 S.T.O.P. Meetings included:

- Minor and critical risks after the end-of-year period
- Work Permit (PTW)
- Quality in inspections
- PL106 Policy, re-induction
- Environmental best practices in the construction of our solar parks
- Stand Down Meeting: awareness on global events and safety controls in bodies of water
- Refresher training on work permits
- Occupational Health and Safety Day
- Recognition of Enel Peru, Occupational Health and Safety, and Environment
- Risk of entrapment in rotating equipment
- Stand Down Meeting: importance of the Work Permit
- Reinforcement Plan: forklifts
- Detection of findings – inspections and walk-throughs
- Reinforcement Plan: trips and falls
- Reinforcement Plan: electrical risk in minor activities – LOTO
- Reinforcement Plan: manual handling of loads
- Reinforcement Plan: mobile scaffolds and portable ladders
- Reinforcement Plan: manual tools, focusing on grinders
- Chemical risk – Globally Harmonized System (GHS)
- Launch of the Christmas Plan
- Stand Down Meeting: correct use of PPE (personal protective equipment)
- Reinforcement Plan: impact with objects

Safety Culture and Power of Emotions Program

Enel Colombia has worked to strengthen its safety culture by identifying and developing influential leaders who inspire and mobilize their teams. Leaders were aligned to a visible and genuine safety leadership approach, fostering greater awareness of the importance of safety in every action. In addition, the necessary skills have been developed to identify and address unsafe behaviors, promoting a sustainable cultural shift toward a world-class safety culture, under the Vizion Zero strategy.

To implement this strategy, strengths and areas of opportunity were identified with respect to visible and safety leadership. By gaining a deeper understanding of the culture and individual motivations, more effective interventions were designed to promote sustainable change, developed through more effective learning and a collaborative training process that combines group sessions with individualized coaching.

This approach has enabled the creation of a community of practice in which leaders and collaborators can share experiences, learn from each other, and develop a sense of belonging to a strong safety culture in generation plants and construction sites, directly impacting 170 Enel employees.

This holistic approach has fostered the development of more well-rounded leaders, capable of facing the challenges of an ever-evolving work environment, thereby cultivating a culture that combines BEING + DOING.



POWER EMOTIONS – Safety and Well-being Based on Emotional Awareness

At Enel, we believe in the power of human connection, with people being our greatest source of inspiration and our most valuable asset. Power Emotions is more than just a program; it is a commitment to the heart and safety of our employees. By recognizing the value of each individual and fostering a culture where emotions are heard and understood, we are building a workplace where everyone can grow and reach their fullest potential. At EGP – TGX, we are committed to this vision, transforming our workplaces into environments where safety and well-being are a reality, and continuing to sow the seeds of a stronger, more resilient Organization.

Cultivating emotional awareness is the foundation of a safety culture that challenges traditional conventions.

Emotional awareness is understood as the ability to recognize, understand, and manage one's own emotions, which is a cornerstone in building strong safety practices. It fosters emotional intelligence in the workplace, promoting an environment where empathy, compassion, effective communication, conflict resolution, and inspiration through example become key tools to prevent incidents and promote greater well-being. Emotional awareness allows for:

- **Connecting with oneself:** through emotional self-management and self-regulation, enabling more conscious and rational decision-making, even in high-pressure or stressful situations.
- **Connecting with others:** empathy and compassion make it possible to understand colleagues' perspectives and provide more effective support, taking action in specific situations where others need help, and cultivating gratitude.
- **Building strong relationships:** assertive communication and active listening strengthen interpersonal bonds and foster a climate of trust and support at work.
- **Resolving conflicts constructively:** by identifying the emotions underlying conflicts, issues can be addressed more effectively and mutually beneficial solutions can be found through dialogue and self-regulation.
- **Reducing stress and anxiety:** by improving concentration and focus through greater presence in the moment, enabling more effective identification and response to hazards, and promoting a proactive safety culture.

The Power Emotions program, recognized locally for its innovation, has proven to be a key tool in promoting a safety culture. By reaching more than 2,000 workers, it has significantly reduced safety incidents through the development of a customized emotional intelligence model and an artificial intelligence application.

In addition, more than 1,000 workers have been involved, and a group of 15 inspirational leaders has been consolidated, generating strong motivation for replication. This program stands as a testament to Enel Colombia's commitment to its people.

Furthermore, Occupational Health and Safety Week was held in April to raise awareness among workers about the importance of mutual care and self-care in the workplace. Likewise, during the year-end period, the Christmas Plan was implemented to reduce the likelihood of occupational accidents and illnesses.



Occupational Health Management

GRI 403-3, 403-4, 403-5, 403-6, 403-7

The EGP&TGX line of Enel Colombia carried out health prevention and promotion activities for all its employees, through which various epidemiological surveillance systems were implemented to prevent both occupational and common diseases, while promoting health in all areas.

In 2024, a total of **383 occupational medical examinations** were conducted, covering 99.7% of the workforce. The most representative diagnoses from these examinations were visual, endocrine-metabolic, and cardiovascular disorders.

In addition, **26 executive check-ups** were performed, representing 92.85% of eligible staff for this type of check-up during the year. The most common diagnoses included endocrine-metabolic disorders, visual impairments, and digestive system alterations.

Two new cases of occupational disease were confirmed, both related to hearing disorders. Currently, the EGP&TGX line has 25 confirmed occupational disease cases, of which six remain active and under monitoring by the health department.

In Colombia:

- **383 periodic occupational medical examinations** with a musculoskeletal focus, covering 99.7% of the workforce
- **26 executive check-ups**, with 92.85% coverage at year-end 2024 for the generation line
- **151 influenza vaccine doses applied**, representing 36% coverage (non-mandatory)
- **151 nutrition assessments** for employees with high and medium cardiovascular risk, achieving 77% coverage
- **88% compliance in workplace inspections**, totaling 184 inspections completed

- **Investigation of four occupational diseases**, with notifications made to the relevant government authorities and subsequent reporting to the Company's Copasst
- **100% compliance with hygiene measurements** conducted in all scheduled plants (noise, thermal stress, particulate matter, lighting)
- Application of the **Psychosocial Risk Battery to 90% of the EGP&TGX workforce**
- **97 fit tests for hearing PPE and 50 fit tests for respiratory PPE**

In Guatemala:

- **Hygiene measurements** with 100% coverage
- Execution of periodic **occupational medical examinations** with 92% compliance, carried out on 83 employees
- Recognition of **nine employees who won the nutritional challenge**, achieving the goals set at the beginning of the program (weight reduction, fat percentage reduction, and increased muscle mass)

In Panama:

- **Influenza vaccination** with 100% coverage of scheduled staff
- **Hygiene measurements** with 75% coverage
- Execution of periodic occupational medical examinations with 99% compliance, carried out on **84 employees**

In Costa Rica:

- Execution of periodic occupational medical examinations with **100% compliance**, conducted on 29 employees
- **Hygiene measurements** with 100% coverage

Epidemiological Surveillance Programs

Hearing Conservation

All proposed activities under the Epidemiological Surveillance System (ESS) for hearing risk were managed, achieving 96% compliance. All scheduled audiometries for personnel exposed to noise were completed, leading to referrals of 10 workers to otorhinolaryngology for further evaluation following findings in occupational audiometry.

Hearing protectors were distributed at each plant, monitoring and control were carried out against the actions defined in the matrix related to the previous year's hygiene measurements report, and implementation of action and intervention plans was verified at each site.

Hygiene measurements were carried out according to the established schedule. Inspections of hearing PPE were conducted by the health department, and statistical monitoring and analysis of program indicators were performed.

This accompaniment reduces complications and helps workers recognize warning signs requiring consultation or an expedited appointment with their treating physician.

Prevention of Occupational Pneumoconiosis

For the management of occupational risk associated with diseases caused by particulate matter from coal, identified at the Termozipa Plant, the epidemiological surveillance program for the prevention of occupational pneumoconiosis continued. Activities carried out included the provision, inspection, and practical workshops on the use of respiratory protective equipment, as well as training on respiratory diseases caused by exposure to particulate matter. Surveillance activities included chest X-rays (ILO technique), spirometry, and respiratory symptom surveys. Medical follow-up was conducted on 100% of the population classified as suspected or symptomatic cases.

The regulatory document Epidemiological Surveillance System for Occupational Pneumoconiosis due to Particulate Matter Exposure, specific to the Termozipa Plant, was updated.

Biomechanical Risk

Technical visits were carried out at all hydro, thermal, and solar energy plants and projects, implementing activities and engagement with the workforce, including:

1. Inspections of operational and administrative workstations, achieving 88% coverage
2. Programming and implementation of active breaks at corporate offices in Bogota, hydro, thermal, and solar generation plants, and the Barranquilla office
3. Medical follow-ups with musculoskeletal emphasis, validating current health conditions, progression of ongoing pathologies, and treatments administered
4. Administration and implementation of the Epidemiological Surveillance Program for Biomechanical Risk, achieving 96% compliance
5. Monitoring of working conditions in Central America, providing suggestions and recommendations for workstation adjustments, particularly for employees with musculoskeletal pathology history

Cardiovascular Risk

For the management of the cardiovascular risk program, employees were stratified into low, medium, and high risk using the Framingham-Wilson scale, atherogenic index, and metabolic syndrome criteria. This allowed for targeted activities and individualized monitoring according to risk level.

Upon evaluation, it was found that most employees were in the medium and low risk categories. An improvement in cardiovascular risk was recorded in 115 employees in Colombia.

Nutritional Support

With the assistance of a nutrition and dietetics professional, cases were individualized to provide support and coordinate actions with the eight cafeterias at different plants. Additionally, physical activity was promoted, along with training on physical and emotional care, as complementary strategies for improving healthy lifestyle habits.

Individual medical follow-up enabled workers to clarify doubts and better understand the importance of adherence to both pharmacological and non-pharmacological medical management, especially in cases of chronic disease diagnoses.

Psychosocial Risk Management

The Psychosocial Risk Battery was applied to 90% of the EGP&TGX workforce, in compliance with Resolution 2646 of 2008 and Resolution 2764 of 2022. Based on the results obtained from this instrument, the epidemiological surveillance program was strengthened.

This made it possible to identify a 6% decrease, compared to 2022, in symptoms associated with stress. On the other hand, it was found that the Río Bogotá and Betania–El Quimbo plants are the worksites with the highest psychosocial risk. As a result of this program, interventions were reinforced in areas such as emotional management, adequate stress management, and sleep hygiene.

In addition, 100% of cases of mental health conditions detected through self-reporting, absenteeism, and diagnosed pathologies have been monitored through occupational psychology follow-ups. These follow-ups have provided coverage not only in Colombia but also in Central America. In Central America, the psychosocial risk survey was applied in Panama, achieving 89% coverage.

Hygiene Measurements

Hygiene measurements were carried out in all EGP&TGX plants in Colombia (noise, lighting, particulate matter, and thermal stress).

Plant/Facility	Dosimetry	Sound Level Measurements	Lighting	Particulate Matter	Thermal Stress
El Guavio	14	0	150	0	50
Termozipa	7	0	200	14	100
Bequim	14	0	100	0	50
Río Bogotá bajo	14	0	450	0	50
O&M La Loma	2	20	20	0	10
O&M El Paso	2	0	20	0	10
O&M Fundación	N/a	15	N/a	N/a	N/a
	0	20	20	0	10

- In Guatemala, environmental measurements of noise, lighting, air quality, and thermal stress were carried out at plants and administrative offices.
- In Costa Rica, hygiene measurements of noise (sound level measurements) and lighting were conducted.
- In Panama, hygiene measurements were carried out for noise (sound level and dosimetry), lighting, air quality, evaluation of Volatile Organic Compounds (VOCs), thermal stress, whole-body vibration, and particulate matter.



Training and Competencies in Occupational Health and Safety

Each year, a training program in Occupational Health and Safety is established for the generation plants, based on the hazards and risks to which workers are exposed in the performance of their duties, with the purpose of controlling the likelihood of occupational injuries and illnesses. **For Colombia and Central America, a total of 8,520 training hours were delivered.**

Specific occupational safety trainings were conducted on the following topics:

- Work at heights: 49 re-trainings, 8 authorized workers, and 9 height coordinators
- Work in confined spaces: 17 entry-level workers, 33 safety lookouts, and 11 supervisors
- Load lifting: 93 certified in operator-rigger levels, forklift operator, load-lifting supervisor, and use of lifting devices
- Electrical risk: more than 274 workers trained
- Road safety: more than 95 workers trained
- Chemical risk – Globally Harmonized System (GHS): more than 190 workers trained

With regard to occupational health, specific trainings were carried out on cardiovascular, musculoskeletal, ergonomic, respiratory, auditory, psychosocial, ionizing radiation, breastfeeding, heat stroke, breast cancer, hypertension, diabetes, among others. In addition, a first aid course with CPR and AED was conducted with the participation of 101 workers from generation plants and projects.

Global training programs were also carried out, among which the following stand out:

- **Training for Inspectors:** Designed to strengthen inspectors' skills in order to improve the detection rate of non-conformities during safety inspections. The program consisted of 16 safety "pills" uploaded to the eEducation platform and one in-person session.
- **In total, 152 workers participated:** 82 at Black Belt Level (16 pills + in-person session) and 70 at Blue Belt Level (16 pills). A total of 2,100 pills were completed (among all participants) and 77 participants attended the in-person session (Black Belt only).
- **Electrical Risk Training:** aimed at improving workers' skills in managing electrical risks, consisting of four modules:
 - Modules 1 and 2 – webinar and evaluation: 274 workers certified
 - Modules 3 and 4 – practical in-person training: 174 workers participated



Accident and Occupational Health Indicators

Accident-specific indicators

GRI 403-9

In 2024, ENEL Colombia reported 22 occupational accidents with a rate of 0.66 among ENEL staff, and 2 fatal accidents among contractor companies, with a rate of 0.06. In addition, 4 High Potential Incidents were recorded, with a rate of 0.12. The total hours worked amounted to 33,602,085.

In the generation business line in Colombia, 6.64 million hours were worked, broken down as follows: 2.54 million hours by O&M contractors (from the file received from Contractor Control, Gestor.com); 3.26 million hours by E&C contractors (from the file received from the Engineering and Construction area); 0.062 million hours by Environmental

Infrastructure contractors (from the file received from the D&E area); and 0.78 million hours by Enel direct staff (from the file received from Global). These files are received monthly for consolidation into a general database.

For 2024, the year ended with zero recordable accidents, and 6 first-aid events involving Enel staff. The main causes of safety events during 2024 were mechanical risk, fires, and road hazards.

In Central American countries (Guatemala, Panama, and Costa Rica), approximately one million hours were worked, with no occupational accidents reported among Enel personnel.

It is important to highlight that in our business line EGP – TGX Colombia, Costa Rica, Panama, and Guatemala, no fatal or severe accidents occurred.

Occupational hazards presenting consequential risks have been managed by analyzing incidents; each event requiring medical attention, first aid, or classified as a near-miss underwent a thorough investigation. From these investigations, corrective and preventive measures were generated and implemented, with rigorous monitoring of compliance. The primary objective is to prevent recurrence. We emphasize that our work goes beyond reaction: every activity we carry out incorporates proper hazard and risk identification, ensuring constant preventive and regulatory compliance, thereby strengthening safety for all. This is achieved through hazard and risk identification matrices specific to each worksite.

These matrices, in turn, contain the preventive control mechanisms for all safety events, including those with major consequences. They are implemented through the hierarchy of controls, which ranges from risk elimination to the use of PPE (Personal Protective Equipment). The main levels of control we apply are as follows: Elimination: Completely remove the hazard. Substitution: Replace the hazardous material, process, or equipment with one that poses less risk. Engineering Controls: Design or modify equipment, processes, or the workplace to reduce exposure to hazards (for example, ventilation systems, safety guards). Administrative Controls: Implement safe work 327 procedures, signage, training, and personnel rotation to limit exposure. Personal Protective Equipment (PPE): Provide and ensure the proper use of individual protective gear as the last line of defense when other controls are not sufficient.

This systematic and proactive approach allows us to minimize occupational health and safety risks, while also advancing the overarching goal of absolute zero. This goal applies to all personnel associated with our worksites, without exception, as our system is designed to manage, through the OHSMS, all employees, contractors, and visitors.

Contractor Personnel Indicators

When assessing accident performance in 2024 for contractor personnel in Colombia, a decrease in the IF compared to 2023 was observed, as there were 2 events with lost-time injuries of ≤ 3 days.

For Costa Rica, Panama, and Guatemala, there were no recordable or reportable accidents in the contractor segment.

Regarding the FR indicator for events involving lost-time injuries (LTI), the rate was 0.26 for Colombia and CAM, for both own and contractor personnel, compared to the 0.55 indicator reported in 2023.

Similarly, incidents that required medical attention, first aid, and high-potential near misses were investigated, corrective and preventive measures were generated, and follow-up was conducted to ensure compliance, in order to prevent recurrence.

Health Indicators

328

GRI 403-10

Occupational Disease

The prevalence of occupational disease in 2024 for the generation process was 5,484.4, with 25 qualified workers (only six of whom were active in the Company as of December 31, 2024). This means that for every 100,000 workers there were 5,484.4 cases of occupational disease in 2024.

Two new cases of occupational disease were qualified, with an incidence rate of 438.76; in other words, for every 100,000 workers there were 438.76 new cases of occupational disease.

A qualification process was initiated for 2 employees, which is currently under review by the different qualifying entities, pending a final ruling.

Regarding the monitoring of common illnesses among workers:

The total number of medical leaves due to common illness in 2024 was 195, which generated 999 lost workdays. Compared with 2023, the number of cases (sick leaves) decreased by 5.7%, and the number of lost days decreased by 25.7%, which indicates a lower severity of common pathologies.

With respect to absenteeism due to medical causes, in 2024, 0.89% of scheduled workdays were lost due to medical leave.

The main causes of medical leave in 2024 were infectious and parasitic diseases, followed by trauma of common origin.

Occupational Health and Safety in Energy Networks and Distribution

Occupational Health and Safety Management System – Enel Grids Colombia

GRI 3-1, 403-1, 403-8

During this period, various activities were carried out to strengthen and ensure compliance with the Occupational Health and Safety Management System (OHSMS). These actions respond to legal guidelines and the commitments undertaken by the organization regarding occupational health and safety and workplace well-being. The progress made in each of the key activities is detailed below:

- **Review of elements and continuity for 2024:** The elements defined during the planning stage were reviewed, validating their applicability and continuity for 2024. This ensured that the strategies aligned with the OHSMS remain relevant and effective.
- **2024 OHS Annual Work Plan:**
 - The topics, responsible parties, and timelines were reviewed and defined to guarantee effective execution of the 2024 OHS Annual Work Plan.
 - The plan was formally approved, aligning it with strategic and regulatory objectives.
- **Update of the Integrated Management System (IMS HSEQ) Policy:** The Integrated Management System (IMS HSEQ) Policy was reviewed, updated, and Management Review of the IMS HSEQ: The Management Review of the Integrated Management System (IMS HSEQ) was carried out, considering the aspects established in Article 2.2.4.5.31 of De-

cree 1072 of 2015. This made it possible to evaluate the system's performance and define improvements.

- **Self-assessment of Minimum Standards:** The self-assessment of compliance with the Minimum Standards of the OHSMS was completed, resulting in a score of 97.5%, which is considered acceptable.

- **COPASST:**

- Monthly ordinary meetings were held, ensuring regulatory compliance, the submission of minutes, and monitoring of commitments.
- Workplace inspections were carried out based on the format established by COPASST.
- Quarterly and annual management reports were requested, ensuring their delivery to management or the designated responsible party.
- In November, elections were held to form COPASST, in a democratic process with the active participation of employees. This exercise ensured representation from the different areas of the Company, promoting transparency in the election of members. As a result, four slates were elected, made up of principal and alternate representatives.

- Follow-up was conducted on compliance with the mandatory 50- and 20-hour virtual OHSMS courses, which are the direct responsibility of COPASST members.

- **Documentation and Communication:**

- Global locations and locally required documents were reviewed, updated, and disseminated.
- The incident and occupational accident reporting and investigation document was updated and shared.

- **IMS HSEQ Audits:**

- Internal and external audits of the IMS HSEQ were conducted, covering the guidelines of Decree 1072 of 2015 and Resolution 0312 of 2019.

- **Preventive, Corrective, and Improvement Actions:** Follow-up was carried out on the actions derived from management reviews, accidents, and incidents.

The progress made in the implementation and monitoring of the OHSMS reflects the Organization's commitment to the safety, health, and well-being of its employees, as well as to compliance with current regulations.



Occupational Safety

The Enel Grids Colombia business line implements multi-year preventive programs designed to comprehensively address risks classified as priorities. These programs are structured on the basis of a detailed analysis of risks and hazards, prioritizing those that could have a significant impact on people's safety, operational continuity, and the environment.

The activities included in these programs are aimed at reducing the likelihood of adverse events and range from technological upgrades and predictive maintenance of critical equipment to specialized

personnel training and the implementation of emergency response protocols. Likewise, the adoption of best practices in industrial safety and sustainability is promoted, ensuring a proactive and preventive approach.

These programs are continuously reviewed and updated to incorporate lessons learned from periodic evaluations, audits, and the monitoring of key indicators, thereby ensuring their effectiveness and alignment with the Organization's strategic objectives. Through this approach, the Company reinforces its commitment to operational safety and sustainability in all its activities.

Priority Risk Management

Priority risk management at Enel Grids Colombia focuses on identifying, assessing, and mitigating those risks that pose the greatest potential impact on people's safety and operational continuity.

This strategic approach is based on the development and implementation of specific action plans that

integrate preventive measures, operational controls, and corrective actions, ensuring a comprehensive and effective response.

Through continuous analysis and prioritization based on technical and regulatory criteria, the Company seeks to reduce the likelihood of critical events and minimize their consequences, while fostering a culture of prevention and resilience at all levels of the Organization.



Electrical Risk Management

For Enel Grids, electrical risk is defined as the Company's priority risk, due to worker and infrastructure exposure arising from maintenance operations and emergency response. All actions carried out in 2024 focused on preventing events that could affect worker health and safety, as well as preserving the electrical infrastructure in good condition.

The electrical safety program was updated, leveraging the national regulatory change (RETIE), incorporating monitoring strategies to ensure compliance with mandatory operational requirements.

To ensure knowledge transfer, a diploma program on electrical safety under RETIE 2024 guidelines was launched, targeting internal personnel and HSE leaders from contractor companies, with the participation of 41 people.

For de-energized work, procedural reinforcements were established for the implementation of equipment that ensures compliance with the 5 Golden Rules in underground infrastructure (equipotentiality of underground cables).

Similarly, monitoring was carried out to ensure compliance with the application of the 5 Golden Rules in overhead infrastructure, identifying best practices and opportunities for operational improvement. In addition, the new virtual course on the Application of the 5 Golden Rules in De-energized Equipment was finalized and is now available on the eDucation platform, to be assigned to all technical personnel working in field operations.

For live-line work, the Safety Requirements and Organizational Measures During MV Direct Contact Live Working Activities document, issued by Global, was localized with the applicable safety aspects for execution. In Colombia, it was localized as GRI-COL-GUI-HSE-0001 Safety Requirements and Organizational Measures During MV Live-Line Activities.

As part of dissemination strategies, an infographic, a training plan for internal personnel, and a guidance document for both internal and external audiences were developed. Training sessions were held at the Bosanova training center (practices carried out on short structures) to strengthen technical knowledge for supervising and performing live-line work, with emphasis on the use of collective protective equipment, reaching more than 50 workers.

Support was also provided to contractor company SSL supervisors to validate their knowledge and identify aspects to complement their technical and safety growth, highlighting their contribution to daily activities.

By using digital applications, live-line work safety inspections were conducted virtually through video calls with the support of expert supervisors. In addition, a wireless communication system was developed to improve operational and safety instructions between crew leaders and workers during the execution of assigned operations.

Key Results:

- A reduction was recorded in the number of electrical incidents. The Pareto chart indicates that most occurred during de-energized MV work (opening and/or closing of disconnectors) and energized MV work (connection or disconnection of taps).
- Twelve monthly electrical risk committees were held with the participation of Enel workers and contractor companies, focused on sharing statistics, lessons learned from global and local events, improvement guidelines for reporting compliance with the 5 Golden Rules, and operational instructions to ensure risk control.
- Documents issued globally for electrical risk control were localized, incorporating lessons learned from worldwide events.
- To comply with the requirements of Resolution 5018 of 2019 within the framework of the electrical risk program, Enel X and Market carried out 10 electrical risk audits based on compliance with the resolution.

Mechanical Risk Management

For mechanical risk management, emphasis was placed on training, awareness-raising, inspection, and intervention actions, ensuring the improvement of workers' technical and behavioral competencies. The work plan for mechanical risk management was fulfilled 100%.

Within the mechanical risk control programs, an audit scheme was implemented for the mechanical load-lifting program, under which 9 Enel Grids contractor companies were audited, and non-destructive testing was performed on 18 heavy vehicles (cranes and bucket trucks) to ensure the integrity of the equipment available for operations.

The second seminar on mechanical risk prevention in power distribution was held in partnership with a nationally recognized institution, with the participation of 30 workers. Three practical workshops were conducted on mechanical risk management and equipment and tool control, aimed at safety supervisors, with 76 inspectors trained in crane load-lifting supervision.

An 80-hour diploma program on risk prevention in power distribution activities was delivered by Universidad del Rosario for Enel workers and contractor company employees.

Work-at-Height Risk Management

Best practices aimed at preventing incidents related to work at height were strengthened through the training of 44 workers as area chiefs for safe work at heights, 128 workers in Enel's standards for safe work at heights, and 18 scaffold supervisors. The training processes were designed to align with the concepts of the TQI (Total Quality Inspections) program.

During the year, no accidents related to work at heights were recorded.

Facility Safety and Emergency Response

With regard to emergency response, in 2024 Enel Grids participated in the National Evacuation Drill at 18 sites, with a notable participation of 447 people evacuated. The drill considered different risk scenarios (fire, flooding, and earthquake) according to the highest-risk scenario identified for each site.

This year, the focus was on emergency preparedness for fire scenarios. As part of this effort, 9 fire drills were conducted at main sites, training both brigades and site personnel in the use of portable extinguishers, with live practice scenarios using water extinguishers.

Emergency plans and vulnerability analyses were also updated at 19 Enel Grids sites, along with awareness sessions on the emergency plan for the population assigned to each site. Simultaneously, workplace inspections were conducted at the sites to identify unsafe conditions in a timely manner and implement corrective interventions.

By the end of the year, the emergency response staff included a total of 110 members of the emergency brigades across the various Enel Grids sites. These individuals participated in emergency-related activities and continue to strengthen their preparedness for risk scenarios.

Road Safety

Road safety is a fundamental component for Enel, reinforcing its commitment to regulatory compliance and, in particular, to the requirements of Resolution 40595 of 2022. Regarding the design, Road Safety Plan, the Occupational Health and Safety Management Policy of Enel Colombia was updated.

Throughout 2024, Enel Grids implemented strategies and various preventive measures, including:

- Four sessions of road risk committees with personnel from contractor companies and Enel, averaging 90 participants per session.
- A road safety campaign (Enel Grids 2024), focused on the prevention of traffic accidents and the responsibility of all road users, with the participation of 170 people.
- Audits conducted to validate the planning and implementation of the Strategic Road Safety Plan of 27 contractor companies.
- Localization and update of the document GRI-COL-WKI-HSE-0004, covering requirements and measures for the execution of road activities.
- Training provided to 70 transport leaders from contractor companies on the Strategic Road Safety Plan, based on Colombian legislation (Resolution 40595 of 2022).
- A training session was delivered to Enel personnel on Road Users, Traffic Accident Investigation, and Road Brigades. In addition, safe handling of motorcycles, bicycles, and scooters was included through the eEducation / Enel platform, with an attendance of 30 people.
- Three drills focused on traffic accident response were conducted at different Enel Grids sites (Salitre, La Vega, and Chocontá).

- Additional communication and awareness mechanisms were introduced for road risk prevention, such as videos, infographics, and other materials. These included the video *At Enel We Take Care on the Road! We Are All Road Users*, with the participation of approximately 1,700 people.

As a result of these actions, accident rates were reduced by 54%, due to the follow-up on traffic accident investigations and the implementation of action and improvement plans. Performance remained highly favorable toward achieving the goal of zero accidents, ensuring that no undesired events causing harm to people occurred during the period.

Contractual Assurance

To monitor the occupational health and safety management of Enel Grids contractor companies, the Sprint Plan program was developed. This program included 41 follow-up Contractor Assessments and 16 qualification Contractor Assessments. These evaluations resulted in the implementation of an equal number of action plans, focused on the identified opportunities for improvement.



Additionally, 75 executive follow-up sessions were held with 34 contractor companies, along with 418 operational follow-ups related to the evolution of the FRI. These follow-ups verified specific aspects related to accident rates, management of the 5 Golden Rules, and implemented best practices, with the aim of promoting a culture of safety and reducing the risks inherent in Enel Grids Colombia's activities.

Innovation and Improvement in Occupational Safety and Process Safety

Throughout the year, innovation workshops were held with companies in the electricity sector to share best practices in Occupational Health and Safety Innovation. Companies such as ISA, CHEC, ESSA, CENS, GEB, Celsia, among others, participated. Internally, workshops were also held with operational areas and innovation representatives in search of best practices.

For the second consecutive year, the **Electrical Safety Summit** was held, featuring 7 lectures and various panel discussions on occupational health and safety.

The central themes of the event were artificial intelligence, sector regulations, and mental health. A showroom was organized with demonstrations of risk-control technologies, presented by suppliers, academia, ARL Sura, and Enel Grids.

In terms of implementing equipment and technology to improve safety standards, significant progress was made with the following equipment:

- **Blocking Belt:** After completing testing, the device was developed commercially, included in the technical specifications, and is being implemented in partner companies. Contractor companies have already purchased 51 units for deployment.
- **InterCom (Live-Work Intercom Device):** This device was designed as a key tool for effective, assertive, and safe communication during live-line activities, with the aim of improving communication among operational personnel. Field tests were conducted with several partner companies, resulting in a final product after adjustments based on the outcomes. It is currently in the approval phase for standardization in partner companies.

Safety Culture

The culture program was deployed through three lines of intervention. The first focused on the implementation of a safety leadership diploma program for 27 managers from contractor companies and Enel leaders, in partnership with the University of Catalonia. The second initiative was related to the Buddy Partner program, which, under the premise I take care of you, you take care of me, recorded 19,214 field observations of contractor workers, recognized 10 safe workers who appropriately applied the methodology, and conducted 25 reinforcement sessions in 14 contractor companies and Enel Grids, training a total of 1,098 workers.

On the other hand, the communications plan included:

- The design and dissemination of 15 technical information pieces on priority risk control, distributed to 100% of contractor companies.
- Four management-level webinars focused on safety, reaching more than 5,500 direct and contractor company workers in each session.

A highlight of 2024 was the recognition event for safe workers, where 30 workers from 18 contractor companies were awarded for their outstanding safety performance in three categories: supervisor, technical worker, and occupational health and safety professional.

Other Safety Initiatives:

Initiatives	Description
Co-Pilots	• A total capacity of 638 cameras with online (streaming) and offline recording technology was deployed, with 41 terminals installed in Enel Grids' partner companies, covering 24 contracts. • A workshop was held to recognize the best reviewers from contractor companies and to generate ideas to improve the performance of operation recordings and crew feedback on findings. • Ten visits were made to the monitoring centers of contractor companies to strengthen the integration of the project as a real-time monitoring and prevention strategy. • Three audits were conducted with partner companies to verify compliance with the implementation of the Co-Pilot program, both in documentation and in the field.
Biological Risk	• Follow-up of the risk management program was conducted in 11 contractor companies. • Four specific prevention training sessions were held for 274 workers. • Five informational and communication materials were disseminated to direct and contractor personnel. • Lessons learned were analyzed, and three biological risk committees were held, with the participation of 157 people from partner companies and Enel. • A video on canine risk was created and shared to provide protection measures and operational protocols. • High-tenacity pants were implemented in meter reading and distribution contracts. • An 11% reduction was achieved in accident incidence for this specific risk.
Chemical Risk	• A chemical risk assessment was carried out in 17 operational sites, including identification of labeling and signage and validation of safety data sheets. The evaluation covered 30 chemical substances identified from the oil laboratory, recording of chronic effects, and identification of controlled substances. • A drill simulating oil-based chemical spills was also conducted at the oil laboratory.
Public Risk	• A 54% reduction in public-risk events affecting contractor company and Enel workers was achieved. Bogota continued to be the city with the highest frequency of cases (70%), followed by Cundinamarca (30%). • To achieve this progress, communication materials and training sessions were developed, including one with an international speaker who presented on the issue and mitigation measures in this territory, as part of an exchange of experiences and organizational efforts to promote preventive behavior. Additionally, drills were conducted with partner companies, simulating "what not to do" and "best actions" in the event of a robbery on public roads. • A public risk control committee was held every three months with those responsible for occupational health and safety management systems at Enel and partner companies. In this space, accident cases and the most dangerous areas were analyzed in order to focus efforts using heat maps and internal preventive publications. In addition, police support was requested at several worksites, which helped mitigate risk in potentially dangerous areas.

Initiatives	Description
Confined Space Risk	Training on minimum requirements for work in confined spaces continued, with a total attendance of 117 employees. A webinar was held on the applicability of Resolution 0491 of 2020 Safe Work in Confined Spaces in Construction and Electric Power Network Maintenance Activities, with 51 participants.
Total Quality Inspections (TQI) Project	Localization of PL 1251 was carried out, along with the update of the authorization document for personnel performing safety and environmental inspections under the TQI project.
Safe Planning and Cross Check	- To strengthen operational discipline and conscious prevention practices, 16 training sessions were held on safe planning and interference risks for both internal and contractor personnel. These sessions focused on proper preparation for identifying, assessing, and controlling operational risks, aimed at eliminating improvisation during field work to prevent accidents. - As part of the Cross Check project, led by Enel Grids' global safety line, documentation submitted by partner companies to the SCM was analyzed in Colombia, with a sample of 19 cases from 2024, to verify that safety documents reflect the identification of critical process risks. This ensures that work orders, regardless of the activity, take into account the critical risks involved. - More than 30,500 applications of the 5 Golden Rules were reviewed, supported by over 243,000 photographic images of their implementation. Fewer than 2% of negative findings were identified, with validation supported by artificial intelligence tools.

Workplace Accident Indicators

GRI 403-9

When evaluating accident performance in 2024 for personnel in the Enel Grids Colombia business line, it is noteworthy that during this period one fatal event occurred on October 16, 2024, in forestry activities at the contractor company DELTEC, and two HiPo events at Conépetrol.

- The Frequency Index (FI) for Enel Grids Colombia was 0.18.

For incidents requiring first aid attention and high-potential near misses, investigations were conducted, corrective and preventive measures were developed, and compliance with these measures was monitored to prevent recurrence.

The Frequency Index (FI) for 2024 was 0.18, with a total of 17,036,606 man-hours worked for the Enel Grids business line.

Occupational Health

GRI 403-3, 403-4, 403-5, 403-6, 403-7

Enel Grids Colombia carried out a series of activities focused on the prevention and promotion of health for all its employees.

These initiatives included the implementation of epidemiological surveillance systems designed to identify, control, and mitigate risk factors, with the objective of preventing the occurrence of occupational diseases. Through a comprehensive approach, the Company fostered the physical and mental well-being of its team, promoting healthy habits and creating safe and sustainable work environments.

In 2024, the Enel Grids Colombia business line developed the following:

- 852 periodic occupational medical examinations** with musculoskeletal emphasis, achieving 100% coverage.
- 56 executive medical checkups**, reaching 97% coverage by year-end 2024 for the Grids line.
- 160 influenza vaccination doses**, reaching 32% coverage (not mandatory).
- 100% compliance with workplace inspections**, with a total of 920 inspections conducted in line with the proposed goal.

- **Characterization and identification of the hazardness of chemical products** in the oil laboratory and identification of substances subject to hygiene measurements, as well as the implementation of improvements proposed in the lighting report for the technical building.
- Execution of **132 psychology interventions for personnel at high and very high risk**, resulting from the application of the psychosocial risk battery in 2024, in compliance with Ministry of Health requirements.
- Application of the **Psychosocial Risk Battery to 850 employees**, achieving 92% coverage.

Prevention of Occupational Diseases

The Company designs specific health programs aimed at promoting healthy lifestyles among workers, contributing to health promotion in the workplace by identifying risks and health conditions related to job tasks. Among these activities are medical examinations, which are especially important in the prevention of cardiovascular diseases and other risk factors.

Medical Examinations:

- 72 pre-employment medical examinations for all types of positions, excluding apprentices and interns.
- 407 vascular age measurements.
- 106 influenza vaccination doses.
- 187 deworming treatments.
- 1,142 lipid profile examinations (Total cholesterol, HDL, LDL, blood glucose).
- 5 medical checkups for work at heights.

Management of Specific Health Risks

The Company develops a proactive health approach that not only contributes to the prevention of occupational diseases, but also promotes a safer, healthier, and more sustainable work environment, improving workers' quality of life and strengthening organizational productivity. The following activities were carried out for the management of specific health risks.

Cardiovascular Risk Prevention

In 2024, the cardiovascular risk program identified and classified the population according to the Framingham-Wilson scale. Results showed that 2% of men and 0% of women are at high risk of developing cardiovascular diseases. In addition, 9% of men and 1% of women present a medium risk.

To address these risks, an intervention priority was established based on severity:

High Priority:

- Men: 14%
- Women: 1%

Medium Priority:

- Men: 50%
- Women: 3%

Low Priority:

- Men: 52%
- Women: 22%

These figures reflect the program's commitment to identifying and prioritizing individuals requiring immediate and continuous intervention to reduce cardiovascular risk. Activities carried out included periodic evaluations, educational programs on healthy lifestyles, and ongoing medical monitoring to ensure effective coverage and improved cardiovascular health across the population.

- Cardiovascular drills were conducted at 16 sites.
- Cardiovascular screening by site was carried out, covering 53 employees.

Epidemiological Surveillance Program for Biomechanical Risk

This program seeks to prevent the development of musculoskeletal disorders from early stages. During the year, the epidemiological surveillance program for biomechanical risk demonstrated efficient management.

In case definitions, among 1,002 employees, 61% of men and 24% of women were classified as healthy, while 6% of men and 4% of women were considered suspected cases (reported pain or discomfort in some part of the body). Probable cases (common illnesses diagnosed by a physician) were identified at 3% in men and 2% in women. One confirmed occupational case

was recorded, equivalent to 0.1% of a woman, diagnosed with left carpal tunnel syndrome.

Activities carried out to help reduce biomechanical risk included:

- For personnel in hybrid work mode, telework inspections were conducted: 319 inspections for men and 182 for women, achieving coverage of 87% in men and 90% in women.
- In office inspections (Grids operational sites), 224 inspections were carried out for men and 41 for women, with coverage of 79% and 91%, respectively.

This high level of execution and coverage of inspections, both in telework and in office settings, reflects effective management in the prevention and control of biomechanical risk.

Additional Activities:

- **Operational sites:** ergonomic recreational activity with prototype office equipment, covering 314 employees.
- **Move for Your Health:** 20 visual active break sessions with coverage of 371 employees.
- **Silent Risks in Telework:** 4 sessions with coverage of 43 employees in corporate buildings.

- **Say Goodbye to Lower Back Pain:** 1 virtual session with coverage of 35 employees.
- **My Body in Relation to Work:** postures and pauses, 1 virtual session with coverage of 172 employees.
- **Ergonomic kits:** delivered in corporate offices, covering 307 employees (75%).
- **Core:** Central Axis of Posture and Balance, from Theory to Practice, 1 virtual session with coverage of 39 employees.
- **Ergonomic awareness sessions** in corporate buildings, covering 131 employees.
- **On-site active breaks** at metropolitan and rural operational sites, achieving 5,964 records during the year.

Psychosocial Risk Prevention Program

The corporate psychosocial risk prevention program was successfully implemented, reaffirming the Company's commitment to workers' mental health and well-being.

The program focused on awareness talks to sensitize work teams about the importance of mental health in the workplace, and on follow-up of susceptible and suspected cases identified in the Psychosocial Risk Battery, which achieved 92% coverage at Enel Grids. For susceptible and suspected cases, the coping questionnaire was specifically applied.



The talks provided practical tools and strategies for managing stress and caring for mental health at operational sites, offering psychological first aid, and strengthening emotional resilience. In addition, follow-up on suspected cases has allowed for a personalized approach to the needs of employees with greater psychosocial vulnerability.

Other activities carried out in support of mental health included:

- Stress management training.
- Training on flexible thinking for solving everyday problems.
- Application of the Oviedo Sleep Quality Questionnaire for control center operators.
- Dissemination of an infographic on suicide prevention and mental health helplines provided by the ARL.
- Training on rest and healthy sleep for control center operators.
- Lecture: Living with Sadness.
- Training on healthy sleep and fatigue for personnel with health diagnoses or high stress scores in the Psychosocial Risk Battery.

Health Indicators

GRI 403-10

In 2024, strategies were implemented to promote health and well-being in the workplace. Various activities were developed to encourage self-care and thus prevent the development of common and occupational chronic diseases.

With respect to occupational disease monitoring:

- The cumulative prevalence of occupational disease in 2024 for the Enel Grids Colombia business line was 100.3, equivalent to one musculoskeletal case classified in 2010, which remains stable. This means that for every 100,000 workers there were 100.3 cases of occupational disease in 2024.
- In 2024, no new occupational disease cases were classified; therefore, the incidence rate was 0.
- A process was initiated for determining the origin of one case, which is currently in the first stage.

Training and Competencies

In 2024, the following activities were carried out in the area of training:

- A total of **41,716 hours of in-person training were delivered on 96 topics, with the participation of 6,979 people** at the Bosanova Training Center (CEB), through 413 activities conducted in collaboration with partners such as Enel X, universities, SENA, contractor companies, ARL Sura, and various visitors. A total of 116 companies used the CEB for training, business showcases, meetings, events, and workshops.
- Visits to the CEB were carried out by representatives of Conte, Claro, and the HS and CE teams of Enel Italy, with the purpose of establishing strategic synergies with Enel Grids Colombia in key areas such as technical training, safety, and process integration, supporting the development and strengthening of the energy sector in the country.
- Virtual training was delivered through the ARL Sura, Forms, and SENA platforms for Enel Grids personnel, reaching more than **989 workers with 22,390 training hours**.

In-person training sessions were also delivered for Enel Grids personnel, covering 163 safety and technical topics, reaching a total of **947 workers**



with **36,910 training hours**, according to reports from the eEducation platform.

- Virtual training was conducted through the ARL Sura, Forms, and SENA platforms for contractor company personnel, reaching more than **4,221 workers with 4,099 training hours**.
- Activities were carried out under the MBO Monitoring Practical Training 2023–2024, with a total of **5,395 training hours delivered in five specific areas** for Enel personnel. In addition, 14 safety videos were produced, focused on five key risks: electrical, work at heights, mechanical, road, and confined spaces. During these activities, practical support was provided by Enel's HS professionals, who collaborated directly in the field with operational personnel from contractor companies.
- Support was provided for the development and update of occupational competency standards for the electricity sector, as well as for evaluation instruments, through workshops with HS professionals and operational units of Enel Grids.
- Thirteen occupational health and safety training sessions and eleven environmental training sessions were held for the TQI (Total Quality Inspections) Project, closing the year with the following indicators:
 - Trainers: 100% (52 workers); Inspectors: 92% (150 workers); Evolvin Grid: 96% (3 workers); External Inspectors: 91% (57 workers)
 - A total of 177 inspectors graduated from the TQI project, including both Enel and external personnel. Training for the remaining personnel will be completed during the first half of 2025.
 - The seed plan was finalized with a total of 58 apprentices, and 23 apprentices remain in practical training in the Bogota and Cundinamarca area.



Personnel and Services

Actions and Results in Safety

- 2024 closed with a Frequency Index of 0.26, with a total of 3,800,586 Man-Hours Worked.
- A total of 201 workplace inspections were conducted, identifying improvement actions for the corporate buildings at Calle 93 and Q93, as well as 1,599 safety inspections with a 9.4% finding rate, ensuring a safe and compliant environment.
- Performance evaluations were carried out for 10 staff and service companies, which made it possible to identify areas for improvement and strengthen integrated management systems, supporting continuous development.
- Safety briefings were held with partner companies, fostering a shared safety culture.
- Risk matrices for the Calle 93 and Q93 corporate buildings were reviewed and updated, ensuring more efficient and safer planning and execution. This progress reflects a continuous commitment to excellence and safety in all operations.

Actions and Results in Health

- Coverage of 100% in the execution of occupational examinations, corresponding to 356 periodic occupational medical exams and 67 executive checkups, for a total of 423 examinations, with 46% men and 54% women.
- The most representative diagnoses from these examinations correspond to visual disorders, followed by metabolic and musculoskeletal system disorders.
- Regarding absenteeism, the overall General Absenteeism Index (IGA) was 41.64% (131 women and 71 men) and the overall General Absenteeism Rate (ALG) was 10.48% (626 days for women and 384 days for men).
- All medical leaves were due to common illnesses, the most representative being gastrointestinal diseases and infectious respiratory illnesses.
- Regarding occupational disease, no cases were classified in 2024; therefore, no cases are currently recorded. One female employee is undergoing an origin investigation process.



Corporate Governance

Fair Conduct and Corporate Governance

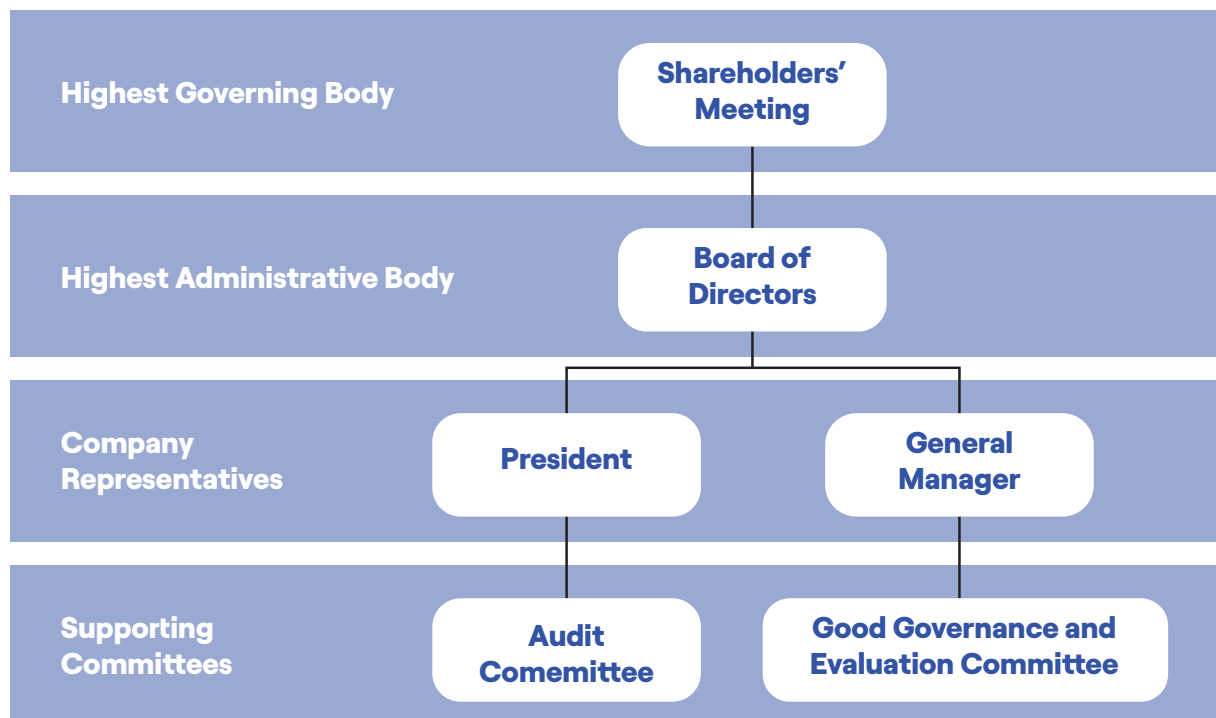
The implementation of good governance principles allows Enel Colombia S.A. E.S.P. (Enel Colombia) to ensure that dialogue, trust, and transparency are the foundation for relationships with its clients and other stakeholders. Thus, the corporate governance system seeks to achieve the following objectives:

- The creation of value for shareholders.
- Service quality for clients.
- Control of business risks.
- Market transparency.
- Alignment of the interests of all shareholders, especially minority shareholders.
- Awareness of the social relevance of the Companies' activities.

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Governance Structure

GRI 2-9



The governance structure of Enel Colombia seeks to improve management and operational and financial performance through the coordinated and collaborative work of its different governance, management, and control bodies. These bodies are governed by the bylaws set forth in the Code of Good Governance, which, in addition to defining their structure, determines the functions and responsibilities of each body.

The **Shareholders' Meeting**, as the highest governing body, elects the members of the Board of Directors according to the Company's needs and holds an ordinary meeting within the first three months of the year, during which the following information is presented:

- Final Management Report of the Board of Directors and the Company's General Manager.
- Financial Statements as of December 31 of the immediately preceding year.
- Statutory Auditor's Report.
- Profit Distribution Proposal.
- Compliance Report on the Code of Good Governance.
- Audit Committee Report.
- Social Responsibility Report.
- Self-Assessment Report of the Board of Directors, in accordance with the provisions of the Board's Internal Regulations and the Code of Good Governance and Evaluation.

The **Board of Directors**, as the highest administrative body, reviews, approves, and oversees management, safeguards the interests of shareholders, and ensures effective compliance with the requirements established by law, the Bylaws, and the Code of Good Governance.

The **supporting committees of the Board of Directors** are responsible for assisting its decisions, ensuring compliance with assurance and compliance practices, and evaluating control systems, among other functions.

In addition, it is the duty of the directors who are members of the Audit Committee to approve and oversee the implementation of the internal audit program, which takes business risks into account and comprehensively evaluates all areas of the Company, including operational risk, which encompasses environmental aspects.

Decision-Making

GRI 2-10, 2-12

At the meetings of the General Shareholders' Meeting, clear and timely information is provided on actions and key results of the period, with the aim of ensuring transparency, as well as guaranteeing that the decisions made are appropriate and aligned with the Company's objectives, goals, and strategies.

The election of the Board of Directors takes place during the General Shareholders' Meeting meeting under the electoral quotient system, in accordance with the guidelines established by the Company. All decisions made at this meeting are supported by law and by the functions assigned in the Corporate Bylaws.

All stakeholders identified by Enel Colombia, and in accordance with the considerations of the Assembly, have access to relevant information within the time-frame of the meeting notice, as established in Article 35 of the Corporate Bylaws. Non-strategic information is disclosed through the established channels for this purpose, including:

- Internal communications.
- Media outlets.
- Newspapers with wide circulation.
- Meetings of the relevant areas.

In addition, pursuant to Article 43 of the Corporate Bylaws, it is the responsibility of the Assembly to determine the functions of the main governing bodies, the administrative functions of the Company's General Manager, and to carry out consultation processes between stakeholders and the highest governing body.

Standards and Ethical Conduct

GRI 2-26

To build trust and foster strong relationships with its stakeholders, the Company is committed to ethical conduct, transparency, and compliance with the standards established in its various guidelines and policies, as well as with the laws in force in the regions where it operates.

Enel has defined, through its Code of Ethics, specific conduct criteria and integrates different concepts such as diversity, the Sustainable Development Goals (SDGs), inclusion, and equal opportunities, in order to create a work environment that respects human dignity, upholds the principle of safety, ensures personal data management, guarantees impartiality in decision-making, and fosters fair competition, among others.

In this regard, and in line with Enel's values, both employees and stakeholders, as well as other organizations involved in Enel's operations, are required to act with honesty, transparency, and fairness in the development of their activities, in order to achieve objectives ethically.

Main Ethical and Compliance Guidelines

- Code of Ethics
- Enel Global Compliance Program
- Zero Tolerance for Corruption Plan (PTCC)
- Criminal Risk Prevention Model
- Anti-Bribery Policy
- Procedure for Transactions with Politically Exposed Persons (PEPs) and Related Persons (PEPCOs)
- Trust and Value Policy with Institutions
- Trust and Value Protocol with Institutions
- Gifts and Hospitality Policy
- Conflict of Interest Management Policy

Measuring the Ethical Culture

In the second half of 2024, with the support of Fundación Generación Empresarial (FGE), the third edition of the survey (Barometer) measuring the perception and adoption of ethical culture at Enel was conducted. Participation reached 53% of Enel employees in Colombia and Central America, an improvement over 2023 (51%), maintaining a positive trend in results compared to the market and previous editions.

Among the results, employees highlighted the Company's efforts to promote the reporting of unethical behavior, participation in training spaces related to values and integrity, and trust in the transparency that guides all actions of the Company's members. Finally, the results recognized Enel as an organization that actively combats corruption.

Additionally, in order to also assess stakeholder perception of the Company's ethical culture and integrity, in 2024 this survey was applied for the first time to Enel's suppliers in Colombia and Central

America, with the participation of 303 individuals (21% of the suppliers invited). The results highlighted the positive impact and level of awareness among partner companies regarding the measures implemented by Enel to prevent corruption, and how these contribute to building relationships based on ethics and trust.

These outcomes drive the Company to continue improving its communication and training strategies, to strengthen corporate ethics and compliance programs at all organizational levels and among stakeholders, with the aim of further consolidating a culture of ethics within the Company.



Monitoring and Internal Control Mechanisms

GRI 2-23, 2-24

The evaluation and control mechanisms are determined by the Corporate Bylaws, under the responsibility of the General Manager and executives, and are aligned with Colombian legislation. Among the most notable are:

- External audit, carried out by a firm chosen by the Companies.
- Statutory Auditor.
- Right of inspection, which shareholders may exercise fifteen days prior to ordinary or extraordinary meetings in which financial statements are to be approved.
- Approval by shareholders of the Board of Directors' and General Manager's Report.
- Actions against directors, in the event of violation of fiduciary duties inherent to their role as administrators, under the terms established by commercial law.
- Specialized audits, which may be undertaken by shareholders to review the management of the directors.
- Requests from shareholders and investors through the Virtual Service Office.
- Risk-based internal audit function.
- Good Governance and Evaluation Committee.



Conflicts of Interest

GRI 2-15

If any director faces a conflict of interest, pursuant to Chapter XV of the Corporate Bylaws, they must first present the situation to the Audit Committee, so that the pertinent decisions may be made, with all the necessary information available, and the matter may then be reported to the General Shareholders' Meeting.

The General Shareholders' Meeting must consider the following criteria when making any decision:

- (1) The act in question may not be authorized if it harms the interests of the Company, for which all economic and market factors, the consequences of the act under review, and any other relevant aspects must be evaluated at the time of the analysis.
- (2) When the director is also a shareholder, they must abstain from participating in the corresponding decision.

Internal Audit

The internal control and risk management systems are aligned with the business model, and their functioning has been one of the outstanding achievements of corporate management.

The priority functions of the Internal Audit Department include ensuring that the systems comply with the principles of efficiency and effectiveness. To this end, it employs review and monitoring mechanisms that strengthen processes and mitigate risks in the corporate context. Due to its nature, the Internal Audit Department operates independently of the business line, reporting directly to the Audit Committee of the Board of Directors.

The primary purpose of the audits is to carry out periodic monitoring and risk assessment of operations, as well as to:

- Identify opportunities for improvement to strengthen the Internal Control System.
- Adopt initiatives aimed at developing international best practices to prevent and detect potential risks of unlawful acts, fraud, and any action that may conflict with Enel Group's ethical principles.

- Monitor the implementation of action plans and improvement plans.
- Periodically report audit results and plan follow-up to the Audit Committee, which in turn supervises that these activities are properly carried out.
- Conduct the evaluation of the Criminal Risk Prevention Model (MPRP), in order to prevent the commission of crimes and ensure compliance with local regulations.

Compliance System

The compliance system serves as a code of conduct for all employees. Its purpose is to facilitate relationships with stakeholders and to develop activities that promote transparent communication and build trust-based relationships among the parties.

With the support of the Compliance Officer, the Audit Committee approves and implements the programs that form part of the compliance system.

This committee periodically carries out evaluations in order to monitor and implement opportunities for improvement within the system.

- Evaluation and update of the risk and control matrix for the prevention of criminal risks.
- Assessment of conformity with the ISO 37001 Anti-Bribery Management System.

In addition, continuous monitoring strategies are implemented, such as periodic evaluations of the contracting process for consulting and professional services (institutional, regulatory, tax, Mergers and Acquisitions (M&A), and others), with the aim of verifying the reasonableness of the service provided, ensuring compliance with defined authorization levels, guaranteeing the participation of the Procurement area in the process, and carrying out counterparty analysis and due diligence when necessary.

For supplier contracting, counterparty analyses are conducted to identify relevant risks. These actions are supported by internal policies that establish the frameworks for carrying out activities with high corruption risk.



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Suppliers, business partners, and contractor employees adhere to all provisions established in the compliance program and the Code of Ethics through their acceptance of the general contracting conditions. They must also comply with the clauses designed to ensure proper implementation of the compliance system.

For the Company, it is essential to carry out activities that guarantee the mitigation of risks of corruption, bribery, and extortion. Therefore, in the past year the following initiatives continued:

Evaluation of the Risk Assessment Matrix, applying the international C.O.S.O. (Committee of Sponsoring Organizations of the Treadway Commission) standard methodology for 100% of processes.

- Evaluation of the Fraud Risk Assessment (FRA) Matrix.
- Execution of the Annual Audit Program.
- Maintenance of the Ethics Channel, available to all stakeholders.

Enel Global Compliance Program

This tool aims to safeguard the reputation of Enel Colombia's Companies by strengthening ethical, legal, and professional standards. In this regard, measures have been developed to prevent the Group's criminal liability, guided by leading global anti-corruption compliance frameworks such as ISO 37001, the U.S. FCPA, and the U.K. Bribery Act.

The Audit Committee approves and supervises the development of the Compliance Road Open Map (CROM), which sets out the planning of compliance activities related to risk assessment, training, communication, reinforcement of the integrity culture, updating of relevant procedures, and the development of digitalization projects. All these activities contribute to maintaining the compliance program and are aimed at mitigating compliance risks in operations, while strengthening corporate governance and the Company's sustainability.

Zero Tolerance for Corruption Plan

This plan establishes a framework for addressing behaviors that contravene Colombian and Central American legislation, as well as the Company's ethical principles. It also covers other practices such as bribery, charitable contributions and sponsorships, favoritism, gifts, lodging, and expenses.

Enel Colombia is firmly committed to combating corruption, and its management is guided by international transparency standards, in line with the tenth principle of the UN Global Compact, which states that "businesses should work against corruption in all its forms, including extortion and bribery."

From this perspective, training and awareness-raising activities have been conducted for employees and suppliers, with the objective of identifying, mitigating, and preventing any risk of corruption in processes.

Anti-Corruption Training

GRI 205-2

In order to ensure that all employees understand, apply, and comply with the principles and values that form part of Enel's corporate profile, upon joining the Company they receive training in the Code of Ethics, the Zero Tolerance for Corruption Plan, the Criminal Risk Prevention Model, and the Compliance Program. These policies and tools are communicated to all employees, as well as to 100% of the members of Enel Colombia and Central America's governing body (7 principal members and 7 alternates).

Furthermore, to reinforce this message, throughout the year an extensive training plan is implemented for all employees, covering topics related to bribery, corruption, ethics, compliance, and other related subjects.

In Colombia, 2,202 employees (90%) received training in compliance and anti-corruption. Of these, 2,161

(88%) completed the virtual course on the Global Anti-Corruption Program, while 1,189 (48%) employees completed the Code of Ethics course. Additionally, by year-end, 675 employees (27%) had completed the new version of the virtual course Confía Enel 2.0, thereby strengthening their knowledge of Compliance and the Anti-Bribery Management System.

As part of the training strategy, 314 employees (13%) also participated in in-person and virtual sessions on the Compliance Program and the Anti-Bribery Management System.

In Central American countries, 188 employees (96%) were trained in compliance, data protection, the Code of Ethics, and the Anti-Bribery Management System.

These initiatives enabled the Company to close 2024 with a total of 2,390 employees trained in Colombia and Central America (representing 90% of the workforce) on matters of business integrity and compliance, distributed as follows: Managers (88% – 37), Middle Managers (99% – 292), and professionals and technicians (89% – 2,061).

In Colombia, two Integrity and Compliance Culture training sessions were held with the participation of 86% (6 members) of the principal members of Enel Colombia's Board of Directors. In addition, 100% of the governing body (7 principal members and 7 alternates) were informed about the Zero Tolerance for Corruption Plan, the Code of Ethics, and the Enel Global Compliance Program. Similarly, 100% (17) of the members of the governing bodies of the three Central American countries were informed of the policies and activities related to the maintenance of the compliance program.

Furthermore, 22 suppliers (3%) of Enel Colombia and Central America (16 in Colombia, 2 in Guatemala, and 4 in Panama) were trained in transparency and integrity tools through the From Companies to Companies (DEPE) program.

Regarding the compliance communication plan, a total of 16 internal campaigns were implemented through internal media (emails, videos, intranet, and advertisements) and on social media platforms such as Twitter, Facebook, and LinkedIn. These communications were made available to 100% of Enel Colombia and Central America's workforce (2,655 employees), distributed as follows: managers (42), middle managers (295), and professionals and technicians (2,318).

In August, Ethics Week was celebrated both in person and digitally, using a more direct communication model on ethics and integrity matters. This approach achieved a satisfactory level of interactivity and response from Enel employees in Colombia and Central America. During the week, key concepts were reinforced regarding the anti-bribery management system, the strengthening of the ethics channel in Central America and with suppliers, and the proper use of assets, permits, users, and passwords, providing employees with tools to guide their actions when facing potential ethical dilemmas.

Criminal Risk Prevention Model (MPRP)

To prevent and mitigate the risks of unethical or non-transparent behavior, violations of the law, or corruption that may arise from employees, suppliers, shareholders, or other actors in the value chain, the Company has adopted the Criminal Risk Prevention Model as its main strategy.

The Compliance Officer is responsible for reviewing, analyzing, and overseeing this model.

In Colombia, this model focuses on preventing and mitigating crimes included in the Enel Global Compliance Program, specifically related to:

- Corruption and bribery / transnational bribery
- Crimes against public entities
- Copyright and intellectual property offenses
- Money laundering and terrorist financing
- Crimes against individuals
- Market abuse and consumer-related offenses
- Occupational health and safety offenses
- Environmental crimes
- Cybercrimes
- Fraud

During 2024, the risk matrices were updated, and testing was carried out on the controls established to mitigate crimes within processes. In addition, the management of risk and control matrices continued through the Team Mate Plus tool, ensuring information control and online access to risk assessments.



Anti-Bribery Management System

In compliance with the international ISO 37001 standard, the Anti-Bribery Management System (ABMS) was developed to strengthen the Company's anti-bribery culture and reinforce aspects such as:

- The Company's culture of transparency and ethics, as well as the implementation of best practices in processes involving suppliers, subcontractors, and related third parties.
- The effectiveness of the policies, standards, and procedures of the corporate compliance program.
- Alignment with the regulations in force in the countries where Enel Colombia operates.

In Colombia and Central America, external audits of the Anti-Bribery Management System were carried out by RINA and Icontec to verify its sustainability and compliance. The outcome of the evaluation was General Conformity, confirming the existence of a system that operates effectively and has evolved in line with the Organization's dynamics, integrating processes that comply with ISO 37001 requirements.

Activities were also conducted to sustain the ABMS and its certification, in addition to training 295 employees (11%) in Colombia and Central America to reinforce anti-corruption knowledge and controls.

Risk Assessment

GRI 205-1

The audit function remained aligned with best practices, according to an external evaluation that certified it with a General Conformity result with respect to the International Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors. In addition, audit work continued under the Agile methodology, alongside greater use of data analytics tools.

The annual plan was successfully completed, covering 16 audit projects that reviewed the following processes:

- Long-term energy purchase and sale.
- Power plant maintenance planning and cost management.
- Contract management in the construction and operation of renewable plants.

- Credit management in Grids (billing and reconnection).
- Network planning and scheduling (HV-MV).
- Emergency Preparedness Plans management.
- Public Lighting Agreements management.
- B2B Procurement contracting.
- Credit management: collection activities and payment agreements.
- Supplier qualification process and monitoring of requirements.
- Cybersecurity in Generation: perimeter security.
- Cybersecurity in Grids: telecontrol in HV-MV substations.
- Liquidity risk analysis.
- Security in generation facilities.
- Procurement and contract management security –Windpeshi Project.
- Communication of material events to the Financial Superintendence of Colombia (SIF).

Additionally, eight monitoring activities (Continuous Auditing) were carried out for sensitive processes, associated with donations, sustainability initiatives, institutional and regulatory matters, personnel selection, sponsorships, health and safety, procurement red flags, and consulting and professional services.

As in previous periods, the results of the audits did not reveal weaknesses that significantly compromise the achievement of the Company's objectives, according to the applied evaluation methodology.

The assessment of process risks and fraud scenarios was updated, considering new work contexts and operational realities. All business units were evaluated, including their activities and potential exposure to various types of crimes.

Furthermore, progress and compliance with action plans resulting from prior audits were monitored to correct weaknesses and improve internal processes. As of December 31, 2024, a 96% compliance rate was achieved in the closure of action plans verified during the year, and no actions were delayed by more than six months.

The implementation of the actions defined during the audit produced satisfactory results across all business lines, contributing to the strengthening of the internal control system to mitigate the risks of the processes reviewed.

The implementation of the audit and compliance dashboard continued, with data analytics tools applied to the main indicators of the function, in order to facilitate online and continuous monitoring of the progress of the Audit Plan and other relevant activities.

In **2024**, Enel carried out the identification, detection, and mitigation of corruption-related risks in Colombia and Central America. Within this category, the most significant risks were associated with certain activities within the Regulatory, Antitrust and Compliance processes, as well as Engineering, Construction, and Commissioning.

Whistleblowing Management

GRI 2-25, 2-26, 205-3

Enel Colombia provides an Ethics Channel on its website, through which all stakeholders can securely report, anonymously and under full confidentiality protocols, any irregular conduct that may arise in the course of activities related to interactions among the different parties.

Flujo de denuncias Canal Ético



To promote and raise awareness of the Ethics Channel throughout the value chain, as well as among stakeholders, annual campaigns are conducted with emphasis on:

- The policies and protocols of the compliance program.
- The Code of Ethics and the Ethics Channel.
- The Criminal Risk Prevention Model and conflicts of interest.
- The Anti-Bribery Management System.

The Audit Department reports quarterly to the Audit Committee on the cases managed through the Ethics Channel. The Committee is responsible for centralizing and channeling those of significant relevance to inform the Board of Directors.

In 2024, a total of 24 reports were filed through the Ethics Channel. These were verified by the Audit Department and related to possible breaches of the Code of Ethics⁽¹⁾.

(1) Information extracted from the EthicsPoint Incident Management system as of January 17, 2025.

At year-end, 7 cases remained under review, and 4 cases were concluded with findings of ethical breaches, mainly related to conflict of interest (1), organizational climate (1), and contractor management fraud (2). In all cases, corrective and preventive measures were applied.

None of the reports received in 2024 were related to corruption or bribery involving public or private entities.

During 2024, a total of 24 reports were filed through the Ethics Channel and managed by the Audit Department.

Four breaches of the Code of Ethics were identified.

In all cases involving ethical violations, corrective and preventive measures were applied.

Incidents of Corruption

GRI 205-3

In 2024, four cases were reported to the Industrial Relations Unit, related to acts of corruption by Company employees.

In this context, corruption is understood as the breach of ethical obligations and commitments set forth in employment contracts, as well as in the policies and procedures established to ensure transparency in Enel's internal processes by Company employees. Of the four cases: one was reported directly to the Industrial Relations Unit, two cases were received through the Security Department, and one case was reported by the Audit Department.

Analysis of these four cases concluded that there were ethical breaches primarily associated with:

1. Favoritism toward a third party and failure to report a conflict of interest (1 case).
2. Alteration of the Company's internal documents (3 cases).

In all cases, immediate corrective measures were applied. All breaches were classified as serious, which led to termination of employment with just cause in two cases. For the remaining two cases, employment contracts were suspended for eight days, the maximum possible period given that it was a first sanction. None of the cases constituted a criminal offense or involved activities related to public officials.

Additionally, in Colombia and Central America (Guatemala, Costa Rica, and Panama), no confirmed cases of corruption were identified in which contracts with business partners were terminated or not renewed as a result of corruption-related offenses.

Participation in Public Policies

GRI 2-23

In order to validate the effectiveness of its programs, measure performance, and identify and implement best practices in corporate governance and sustainable management, the Companies take part in several national initiatives in Colombia that support public policies related to their areas of action:

- **Collective Action for Ethics and Transparency in the Electricity Sector:** Continued participation in this association, which promotes fair competition, trust, and sustainability of companies and the sector, taking into account best practices and global guidelines on transparency, anti-corruption, and regulatory compliance.
- **UNODC Compliance Officers Network:** Enel participated in this forum, organized by the United Nations Office on Drugs and Crime, which addresses best practices from different economic sectors in anti-corruption matters.

Risk Management

FD – Risk Management; IFRS S1

For Enel Colombia, risk management is one of the main tools for defining its business strategy and integrating sustainability throughout the entire value chain.

In carrying out its industrial and commercial activities, Enel Colombia is exposed to risks that could affect its performance and financial position if they are not effectively monitored, managed, and mitigated. Therefore, understanding the context is crucial in order to identify the external or internal factors that may turn into potential risks for each company and line of business within the Group.

In this regard, the Enel Group has adopted a risk governance model based on a series of pillars, as well as a uniform taxonomy of risks (the risk catalog), which facilitates their management and structured representation.

Risk Governance Model

FD – Governance; TCFD – Strategy

Governance Pillars

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As part of the Enel Group, Enel Colombia has adopted a risk governance framework implemented through the establishment of specific management, monitoring, control, and reporting mechanisms for each identified risk category.

The Enel Group's risk governance model is aligned with national and international best practices in risk management and is based on the following pillars:



- (1) **Lines of Defense:** The model is structured around three lines of defense for risk management, monitoring, and control activities, in compliance with the principle of segregation of duties among the main areas with respect to significant risks.
- (2) **Enel Group Risk Committee:** This committee, created at the executive level and chaired by the Chief Executive Officer of the Enel Group, is responsible for the strategic direction and oversight of risk management through: i) analyzing major exposures and principal risks; ii) adopting risk policies to define roles and responsibilities in risk management, monitoring, and control, in compliance with the principle of organizational separation between operational areas and those responsible for risk oversight and control; iii) approving operating limits and, when necessary and appropriate, authorizing exceptions to those limits due to specific circumstances or needs; and iv) defining actions to mitigate risks.

The Enel Group Risk Committee generally meets four times a year, and may also be convened, when deemed necessary, by the Group's Chief Executive Officer and the head of the Risk Control unit, which operates within the Administration, Finance, and Control function.

(3) **Local Risk Committee / Audit Committee:**

These bodies are responsible for monitoring and controlling the main risks affecting the Company and its subsidiaries, including any risks that may impact sustainability from a medium- or long-term perspective, and determining the degree of compatibility of such risks with the established strategic objectives.

(4) **Risk Appetite Framework:** This serves as the reference framework for determining the tolerable level of risk. It is an integrated and formalized system of elements that allows for the definition and application of a unified approach to risk management, measurement, and control. The Risk Appetite Framework is summarized in the Risk Appetite Statement, a document that provides a concise description of the identified risk strategies and the indicators and/or limits applicable to each risk.

(5) **Risk Policies:** Organizational policies and procedures defined through specific approval processes involving the business structures directly concerned, which specify the allocation of responsibilities, coordination mechanisms, and main risk control activities.

(6) **Reporting System:** Specific and regular information flows on risk exposures and metrics enable senior management and the corporate bodies of the Group to maintain an integrated view of the main risk exposures at a global level, by line of business or geographic area, both current and prospective.

Based on its risk governance framework and in line with international Risk Management standards ISO 31000:2018, the Enel Group continuously monitors risks through a monitoring process supported by a data visualization tool (e-Risk Landscape®). This system consolidates input from the Group's different geographies and business lines, categorizing them according to the definition set forth in the Risk Catalog approved by the Audit Committee. This monitoring involves assigning metrics based on the probability of occurrence of risk events (likelihood) and the magnitude of their impact.

As of December 31, 2024, Enel Colombia monitored a set of approximately 106 risks, none of which were defined as TOP risks for the Group as a whole (i.e., risks with a probability value above average and potential economic impacts exceeding 100 million euros). These risks were primarily identified as legal/tax risks.

Internal Control and Risk Management System

TCFD- Metrics

Enel Colombia's Internal Control and Risk Management System (SCIGR) encompasses the rules and procedures that enable the identification, measurement, management, and oversight of the main corporate risks.

Furthermore, it helps ensure the value of assets, the efficiency and effectiveness of business processes, the reliability of financial information, and compliance with laws and regulations, the bylaws, and internal procedures. Accordingly, the SCIGR plays a central role in the Company by enabling the adoption of decisions consistent with risk appetite, as well as fostering the dissemination of a proper understanding of risks, laws, and corporate values. The system also ensures traceability of activities related to risk identification, assessment, management, and monitoring.

The SCIGR takes into account the recommendations of the Corporate Governance Code and is aligned with the Internal Controls-Integrated Framework model issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO Report), which is the internationally recognized reference point for analyzing and assessing the effectiveness of integrated internal control and risk management systems.

The Risk Control area of Enel Colombia reports semiannually to the Country Risk Committee and the Company's Audit Committee on the main risks identified, including a description of the risk, its probability, and the magnitude of its potential impact. In addition, a description of the risk appetite or tolerance level is provided for at least two risk categories, along with the mitigation actions for the risks identified.

Three Lines of Defense Model

Enel Colombia's SCIGR is aligned with international standards, following a methodology based on the three lines of defense model, which segregates functions.

First line of defense—Risk Owners	Second line of defense—Risk Control	Third line of defense – Internal Audit
Functions: • Management, Operational, or Staff Areas are primarily responsible for the risks arising from their daily activities and for managing them within their respective scope of competence. • Implement corrective actions to address process and control deficiencies. • Maintain effective internal control and consistently carry out control procedures over risks as part of day-to-day operations. • Identify, assess, control, and mitigate risks, guiding the development and implementation of internal policies and procedures that ensure that activities are carried out in line with the goals and objectives of each business unit. • To the extent possible, establish management and supervisory controls to ensure compliance with established procedures, as well as to promptly detect control gaps, inadequate processes, and unexpected events. • Implement controls in line with the guidelines and limits approved by the Country Risk Committee or the Audit Committee.	Functions: • Define the methodologies and tools that enable the identification, measurement, and control of risks. • Submit annually to the Enel Group Risk Committee and the Country Risk Committee the limits and thresholds for commodity, commercial, and financial risks for approval. • Monitor risks and analyze compliance with the established limits. • Approve or deny requests for exceptions regarding breaches of established risk limits (waivers). • Report monthly through the Risk Report (summary of the main risks). • Support Risk Owners in defining risk mitigation plans, as well as monitor these plans and propose corrective actions when necessary. • Analyze the impact of relevant operations on risks. • Report at least semiannually to the Country Risk Committee and the Audit Committee on the Risk Map and Mitigation Measures of Enel Colombia. • Provide the Country Risk Committee and the Audit Committee of Enel Colombia, on a semiannual basis, with a specific risk (or risk-related issue) that strategically affects the Company's businesses. • Promote and plan training for the Company's relevant personnel regarding the policies, procedures, controls, and internal regulations or frameworks implemented for risk management.	Functions: • Prepare the Annual Audit Plan, based on a structured process of analysis and identification of the main risks, which is submitted to and approved by the Audit Committee and/or the Board of Directors.. • Monitor the functioning and effectiveness of the SCIGR. • Carry out controls over specific corporate functions or operations when deemed appropriate or at the request of the Board of Directors. • Report directly to the Audit Committee, without being responsible to or dependent on any operational area. • Prepare periodic reports containing adequate information on its actions and the procedures for risk control and management, as well as on compliance with the established plans. • Report the results of its activities to the corporate bodies, in accordance with the applicable local regulations and foreign legislation in force. • As part of the Audit Plan, review the reliability of information systems. • Monitor the implementation and effectiveness of the Compliance Program related to criminal risks for the legal entity, in accordance with the applicable regulations and other elements of the Program.

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Risk Control and Management Policy

TCFD—Strategy

Enel Colombia's Risk Control and Management Policy sets out the basic principles and the general framework for controlling and managing risks that may affect the achievement of business objectives, ensuring that such risks are systematically identified, analyzed, assessed, managed, communicated, and controlled within the established risk levels. This policy, reviewed and approved by Enel Colombia's Risk and Audit Committee, represents the set of decisions that determine the acceptable framework for the inherent risk levels in the business segments in which the Company operates.

The objectives of the policy are to establish a model that enables the control and management of risks, defining the mission and functions of the bodies involved, and to regulate the framework for risk control and management. It applies to and is binding upon all employees of the Company, regardless of the nature of their respective duties. It also extends to companies in which Enel Colombia directly or indirectly holds 100% of the share capital, where it is applied directly as the organization's own regulations.

Main Bodies and Functions of the SCIGR

TCFD–Governance

The Board of Directors and the Executive Team are the primary internal bodies served by the lines of defense, and they are in the best position to ensure that the risk model is applied to the Company's control and management processes.

Governing Body	Roles
Board of Directors	Supports the Company's purpose, vision, strategy, and long-term integration of sustainability. It is the body responsible for monitoring and controlling the main risks relating to the Company's businesses and subsidiaries, determining the degree of compatibility of such risks with the objectives set forth in the Strategic Plan. Among other functions, it approves the SCIGR guidelines, evaluates its performance; approves the Audit Plan, based on a structured process of analysis and identification of the main risks; reviews reports on actions and procedures for risk control and management; and reviews the main strategic risks associated with the Company at least quarterly. In this respect, the functions of the Board of Directors are aligned with the Risk Policy, ISO 31000:2018, internal procedures, and external regulations, with the objective of ensuring business continuity.
Risk Committee	Responsible for defining the structure and processes of risk governance in the detection, quantification, monitoring, and communication to the Board of Directors and/or Audit Committee of all relevant risks, specifically including strategic, compliance, financial, operational, digital/technological, governance, and cultural risks, among others, faced by the Company. It is also tasked with reviewing the effectiveness of risk control/mitigation tools.
Crisis Committee	Aims to ensure clarity, speed, and efficiency in decision-making. It also integrates internal and external communication functions for the management of any event that may compromise the safety of people, the continuity of public and corporate services, environmental protection, asset protection, and the Company's image and reputation. Its purpose is to minimize impacts on stakeholders and ensure the prompt restoration of normal operating conditions. In addition, in each country where the Company operates, there is a Critical Event Monitoring Office (OMEC), which manages crises in real time, 24 hours a day, 365 days a year.
Risk Control	The Risk Control unit constitutes the Second Line of Defense, responsible for monitoring established risk limits or thresholds, drafting proposals for risk policies, as well as their periodic review and ongoing evaluation, and for reporting and communicating to the Country Risk Committee and the Audit Committee the main risks, including both direct and indirect risks. It reports the results of its monitoring and assessment to the General Manager so that he may adopt the measures deemed appropriate. This unit is also responsible for approving or denying requests for exceptions to breaches of established risk limits or thresholds (waivers), which are processed and managed in accordance with the Risk Policy.



Governing Body	Roles
Internal Audit	The Internal Audit area constitutes the Third Line of Defense and is responsible for the overall oversight of the structure and functionality of the SCIGR. It carries out independent and objective assurance and advisory activities, designed to add value and improve the Company's operations.
Risk Owner	The Risk Owner is the unit within the organization responsible for risk management in the Company. This role usually corresponds to the operational areas, whether business-related or support functions. The Risk Management function is inherent to each business line or corporate area. Its responsibility is to lead risk management within its scope of competence. Likewise, Risk Owners must implement risk controls that ensure compliance with the guidelines and limits defined by the Risk Control unit.
Internal Control over Corporate Information	The Company has an internal control system over corporate information aimed at providing reasonable assurance regarding the reliability of financial information, non-financial information, sustainability, and tax information. This system contributes to reducing the risks of material errors in the preparation of financial statements and allows for mitigating risks associated with the strict observation and application of all current procedures and regulations, in accordance with the COSO (Committee of Sponsoring Organizations of the Treadway Commission) methodology. The Company conducts periodic assessments of the effectiveness of the design and operation of the Internal Control System over Corporate Information, in line with the requirements of the Italian Testo Unico della Finanza (D.Lgs. No. 58/98, D.Lgs. No. 262/2005, D.Lgs. No. 303/2006), General Rule No. 346 of the Financial Market Commission (CMF), and CONSOB regulations, including the semiannual certification of these controls by a qualified independent consulting firm. This periodic evaluation process is managed by the Internal Control over Corporate Information unit (Second Line of Defense), which is responsible for defining, together with the Process Owners and Control Owners, the design of processes and controls to mitigate the identified risks, as well as for jointly establishing actions to mitigate identified control deficiencies and to continuously improve processes. It also monitors the implementation of these actions and reports their status to the Management Committee, the Audit Committee, and/or the Board of Directors.

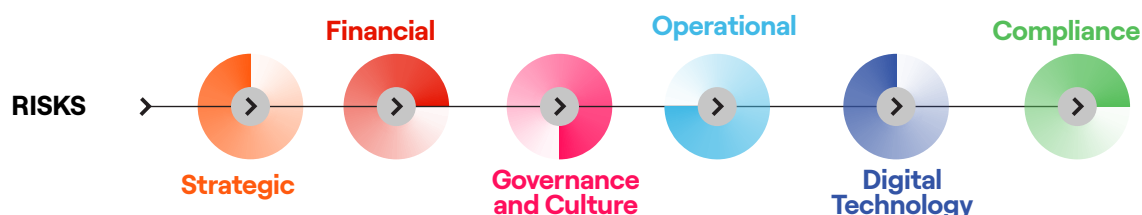
Risk Classification

TCFD – Risk Management

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Enel Colombia, as part of the Enel Group, has a risk catalog that serves as a reference point for all areas involved in risk management and monitoring processes. The adoption of a common language facilitates the mapping and comprehensive representation of risks, thus enabling the identification of those that impact the processes and functions of the organizational units involved in their management.

The risk catalog groups risk types into six macro-categories, which include, as shown below, strategic risks, financial and operational risks, compliance risks, governance and cultural risks, as well as digital technology risks. In December 2023, the Company updated its Risk Catalog, in line with the Enel Group's document, and it now comprises 37 subcategories.



Below is the list of individual risks currently identified and classified within the six macro-categories mentioned above:

Category	Risk	Definition
Strategic 	Climate Change 	Risk of ineffective identification, assessment, and management of climate-related risks, caused by acute and chronic events (physical risks) and by the effects of regulatory, technological, and market trends arising from the transition toward a low-carbon economy (transition risks), through adaptation strategies and climate risk mitigation initiatives.
	Competitive Landscape 	Risk of ineffective identification, assessment, and monitoring of evolving market trends that may affect the Group's competitive positioning, growth, and profitability.
	Innovation 	Risk of ineffective development, delivery, and dissemination of innovative solutions, caused by inadequate technological exploration and by erroneous or incomplete analysis of uncertainty, complexity, sustainability, feasibility, market expectations, internal capabilities, or financial commitment to innovative projects.
	Legislative and Regulatory Developments 	Risks associated with adverse developments in the legislative or regulatory landscape and/or risks arising from legislative or regulatory changes that are not promptly identified, assessed, and managed. This includes risks associated with inefficient communication of new compliance obligations, execution of advocacy activities, and internal gap analyses. It also covers risks stemming from the absence of a systematic process to evaluate regulatory exposures arising from new business strategies and initiatives.
	Macroeconomic and Geopolitical Trends 	Risk of ineffective identification, assessment, and monitoring of macroeconomic, financial, political, and social trends, as well as monetary policies and developments in fiscal and trade policies.
	Strategic Planning and Capital Allocation 	Risk of ineffective strategic planning and capital allocation processes, unreliable scenario assumptions, and inability to capture emerging trends or address relevant changes in a timely manner, which may negatively affect decision-making processes.
Governance and Culture 	Corporate Culture and Ethics 	Risks related to the inadequate integration, within the Company's processes and activities, of the ethical principles, diversity, and equal opportunity commitments defined by the Group. This includes the risk of (i) inadequate integration of the Group's ethical principles into business processes and activities, (ii) failure to implement policies and processes that ensure respect for diversity and equal opportunity principles, and (iii) unsanctioned behavior by employees and management in violation of the Group's values.
	Corporate Governance 	Risk associated with ineffective corporate governance rules and/or lack of integrity and transparency in decision-making processes.
	Stakeholder Engagement 	Risk of ineffective engagement of key stakeholders in Enel's strategic positioning regarding sustainability and financial objectives, due to lack of understanding, anticipation, or guidance of their expectations. This could lead to incomplete integration of such expectations into the Group's business strategy and sustainability planning processes, with potential negative effects on reputation and competitiveness.

Category	Risk	Definition
Digital Technology 	Cybersecurity 	Risks arising from cyberattacks and the theft of sensitive Company and customer data, attributable to the lack of security in networks, operating systems, and databases.
	Digitalization 	Risk of carrying out inefficient business processes and incurring higher operating costs due to insufficient digitalization in terms of workflow coverage, systems integration, and adoption of new technologies.
	IT Effectiveness 	Risks attributable to the ineffective support of information systems for the Company's processes and operations.
	Service Continuity 	Risks of exposure of IT (Information Technology) and OT (Operational Technology) systems to service disruptions and data loss.
Financial 	Adequacy of Capital Structure and Access to Financing 	Risk that the Group's debt-to-equity ratio or the mix between long-term and short-term debt is not adequate to: (i) support financial flexibility, (ii) ensure unrestricted access to funding sources, and (iii) meet debt cost objectives.
	Commodity 	Risks related to: (i) adverse trends in commodity markets and/or price volatility (price risk); and/or (ii) lack of demand for or availability of raw materials and natural resources (volume risk).
	Credit and Counterparty 	Risks caused by: (i) default on contractual obligations regarding payment and delivery, (ii) credit deterioration or default of a counterparty, (iii) significant exposures to a single counterparty, or (iv) exposures to counterparties operating in the same sector or geographic area (concentration risk).
	Foreign Exchange 	Risks associated with adverse exchange rate variations negatively affecting: (i) costs and revenues denominated in foreign currency relative to when pricing conditions were defined or an investment decision was made (economic risk); (ii) revaluation or fair value adjustment of sensitive financial assets and liabilities (transaction risk); and (iii) consolidation of subsidiaries with different functional currencies (translation risk).
	Interest Rate 	Risks attributable to adverse fluctuations in interest rates affecting financial expenses, as well as adjustments to the fair value of sensitive financial assets and liabilities.
	Liquidity 	Risk of encountering difficulties in meeting short-term financial obligations due to the inability or increased cost of (i) obtaining short-term funding (financing liquidity risk) or (ii) liquidating assets in financial markets (asset liquidity risk).

Category	Risk	Definition
Operational 	Asset Protection 	Risk of unauthorized access, theft, misappropriation, or mismanagement of plants, equipment, or other physical assets, as well as financial assets or energy. Risk of inefficient safeguarding (i.e., insurance and legal activities) of the Group's financial assets.
	Business Interruption 	Risk of partial or total interruption of activity as a result of technical failures, malfunctions, human errors, sabotage, unavailability of raw materials, or adverse weather events.
	Customer Needs and Satisfaction 	Risk associated with the failure of the Group's products and services to meet customer expectations and needs in terms of quality, accessibility, sustainability, and innovation.
	Environment 	Risk that inadequate operations or machinery may adversely affect the quality of the environment and the ecosystems involved. Risk of non-compliance with international, national, or local environmental laws and regulations.
	Health and Safety 	Risks associated with inadequate workplaces, structures, machinery, and business operations, which could negatively affect the health and safety conditions of employees and other stakeholders involved. Risk of non-compliance with international, national, or local occupational health and safety laws and standards.
	Intellectual Property 	Risk related to the infringement or fraudulent use of the Enel Group's intellectual property.
	People and Organization 	Risk of inadequacy in the Group's organizational structures or lack of internal skills, caused by the absence or insufficiency of training programs, ineffective incentives, inadequate succession planning processes, or the inability to define effective employee recruitment and retention policies.
	Process Efficiency 	Risks of higher operating costs or time delays, as well as reduced revenues, due to inadequate management of operational processes and activities, lack of quality data, incomplete monitoring, or ineffective reporting and internal results.
	Procurement, Logistics, and Supply Chain 	Risk associated with ineffective procurement or contract management activities, due to inadequate definition of requirements or supplier qualification processes, frequent reliance on direct awards, limited monitoring of contractual compliance, or lack of enforcement of penalties.
	Service Quality Management 	Risk associated with the inability of internal/external service providers to meet agreed service levels.

Category	Risk	Definition
Compliance 	Compliance with Accounting Standards 	Risk of non-compliance with international and national accounting laws and standards, or risk associated with the incorrect application and/or interpretation of the accounting standards adopted by the Group (Enel GAAP) and national accounting standards (local GAAP).
	Compliance with Antitrust and Consumer Rights Regulations 	Risk related to violations of antitrust laws and consumer rights regulations.
	Corruption 	Risk of fraud or bribery committed by individuals inside or outside the Group in order to obtain an unfair or unlawful advantage.
	Personal Data Protection 	Risks arising from non-compliance with applicable data protection and privacy legislation.
	External Disclosure 	Risk associated with the dissemination of reports, accounting documents, communications, or other notices containing erroneous, inaccurate, or incomplete information.
	Compliance with Financial Regulations 	Risk associated with violations of international or national financial laws and regulations.
	Tax Compliance 	Risk related to violations of international or national tax laws and regulations.
	Compliance with Other Laws and Regulations 	Risk arising from non-compliance with other international, national, or local laws and regulations not previously described (for example, those relating to electricity markets, distribution, generation, procurement, permits, stock exchanges, and golden power, among others).

In line with the Company's integrated business strategy, environmental, social, and governance (ESG) risks form an integral part of risk management and the risk matrix. Among the key references used to identify them are:

- Double materiality analysis, which makes it possible to integrate risks in a more comprehensive manner, prioritizing those with the most significant financial impacts.
- Risk assessments conducted in the context of the human rights due diligence process and Integrated Management Systems (environmental, quality, and safety), among others.

- Analyses by prestigious international sustainability rating agencies, which use specific risk assessment systems to determine the Company's performance level in ESG matters, including the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the Task Force on Nature-related Financial Disclosures (TNFD).

To ensure the integration of ESG factors, structured processes have been established across the Enel Group. These involve sustainability context analysis, identification of priorities and impacts for the Company and its stakeholders, sustainability planning, execution of specific actions to meet the objectives in this area, reporting and management of ESG and sustainability indices, as well as the management of key national and international indicators.

Management of Sustainability-Related Risks

Enel Colombia has committed to making specific contributions to 6 of the 17 Sustainable Development Goals (SDGs).



This commitment stems from the definition of the sustainable business model and is therefore incorporated into the Company's strategic plan. Failure to meet these commitments represents a risk.

Climate Change Risks

Among sustainability risks, those related to climate change are particularly relevant due to their environmental, social, and economic impacts. These risks can be distinguished into two types:

- Physical Risks:** Related to the occurrence of extreme weather conditions (acute) or gradual but structural changes in climate conditions (chronic). Extreme events could expose the Company to temporary or prolonged unavailability of assets and infrastructure, recovery costs, disruptions for customers, among others.

At the same time, chronic changes in weather conditions expose the Company to other risks or opportunities. For example, structural changes in temperature could cause variations in electricity demand and production, while changes in rainfall or wind patterns could affect operations in terms of lower or higher production.

- Transition Risks:** The path toward a more sustainable model, characterized by the progressive reduction of carbon emissions, may involve risks and opportunities related to regulatory and legislative changes, technological and competitive trends, electrification, and the resulting market dynamics, with short-, medium-, and long-term effects. According to the climate and transition scenarios used by the Enel Group to define risks and opportunities, the main phenomena linked to the transition will become visible depending on customer behavior, industrial strategies across all economic sectors, and regulatory policies.

By 2030, transition trends will be evident as the context evolves: the Enel Group has chosen to guide and enable the transition by preparing to seize all opportunities.

Social Risks

With regard to the management of social risks, it is important to highlight that social conflicts, depending on their intensity, may endanger the continuity of operations. To address these potential impacts, the Company has a territorial strategy of continuous dialogue and the presence of personnel dedicated to community and stakeholder relations. In addition, it implements social investment programs focused on local development and has structured grievance and claims management systems, which serve as tools to mitigate conflicts related to its operations.

In the event of contingencies, the Company has plans and processes in place to manage such situations. Aware of the strategic role that electricity plays for the country, these plans prioritize the continuity of energy delivery to the system, the electricity supply to its customers, and the safety of people.

Governance Risks

With regard to the management of governance risks, it is important to highlight:

Risks of incurring judicial or administrative sanctions, economic or financial losses, and reputational damage as a result of the inability to meet stakeholder expectations, ineffective performance of oversight functions, and/or the absence of integrity and transparency in decision-making processes, and/or as a consequence of unauthorized attitudes and behaviors by employees and senior management in violation of the Company's ethical values.

Also, risks arising from unlawful conduct, including corruption, lobbying activities, etc., by Company personnel or contractors, or from anticompetitive practices.

Enel Colombia has an Internal Control and Risk Management System based on standards and procedures that allow for their mitigation.

With respect to risks of human rights violations, these are identified through the due diligence processes carried out annually across Enel Colombia's entire value chain and transversally across all functions. These due diligence processes result in action plans to address the areas of vulnerability or impacts detected.



Digital Technology Risks

Cybersecurity Risks – IF-EU550a.1

IF-EU550a.1

The speed of technological development continually generates new challenges, leading to a constant increase in the frequency and intensity of cyberattacks, as well as a growing trend to target critical infrastructure and strategic industrial sectors, highlighting the potential risk that, in extreme cases, normal business operations could be set back.

Cyberattacks have drastically changed in recent years: their number has grown exponentially, as has their degree of complexity and impact (e.g., theft of corporate and customer data), which makes timely identification of the source increasingly difficult. The Company operates across numerous contexts (data, industry, and people), which adds to the intrinsic complexity and interconnection of resources that, over the years, have become increasingly integrated into its daily operational processes.

To mitigate these risks, Enel Colombia, as part of the Enel Group, has adopted a holistic governance model related to cybersecurity, applied to the IT (Information Technology), OT (Operational Technology), and IoT (Internet of Things) sectors. The framework is based on senior management commitment, global strategic direction, and the involvement of all business areas as well as the units dedicated to the design and implementation of systems. It also seeks to use the best technologies available in the market, design ad hoc business processes, and address the human factor through initiatives aimed at strengthening people's awareness and knowledge of cybersecurity, making them the first lever of corporate defense. In addition, the framework addresses cybersecurity regulatory requirements, as well as the execution of in-depth testing (in IT, OT, and IoT environments) aimed at identifying and eliminating vulnerabilities.

The Group has also defined and adopted an IT security risk management methodology based on "risk-based" and "cybersecurity-by-design" approaches, making corporate risk analysis the fundamental step in all strategic decisions, while integrating security requirements throughout the lifecycle of solutions and services.

This model applies to all types of IT/OT/IoT systems, within which cybersecurity risks associated with the use of such systems are identified, prioritized, and quantified. The ultimate objective is to identify and adopt the most appropriate security measures to minimize and mitigate such risks.

Enel has also created its own Computer Emergency Response Team (CERT) in order to proactively respond to and manage any incident in the field of information security. In addition, since 2019, to mitigate exposure not only through technical countermeasures, the Group has contracted insurance coverage for risks related to cybersecurity.

Digitalization, IT Effectiveness, and Service Continuity

The Company is carrying out a digital transformation of the management of its entire value chain, developing new business models and digitalizing its processes, integrating systems, and adopting new technologies.

As a consequence of this digital transformation, Enel Colombia's operations are increasingly exposed to risks related to the functioning of information technology (IT) systems implemented throughout the Company, with impacts on processes and operational activities. This could lead to the exposure of IT and OT systems to service interruptions or data loss.

Monitoring of these risks is ensured by a series of internal measures developed to drive digital transformation. Specifically, an internal control system has been implemented which, through the introduction of

control points across the entire IT value chain, prevents the materialization of risks related to issues such as the creation of services that do not align with business needs, the lack of adoption of adequate security measures, and service interruptions.

Compliance Risks

Personal Data Protection

In the era of digitalization and the globalization of markets, Enel's business strategy has focused on accelerating the transformation toward a digital platform-based business model, using an information- and data-driven approach centered on the customer throughout the entire value chain.

Enel Colombia serves nearly four million customers and directly employs more than 2,000 people, in addition to a significant number of contractors. The Company's new business model requires the management of an increasingly large and growing volume of personal data in order to achieve the economic and business results set out in the 2024–2026 Strategic Plan.

This exposes Enel Colombia to risks related to the protection of personal data, which may result in the loss of confidentiality, integrity, or availability of personal information belonging to customers, employees, and others (such as suppliers and shareholders). Such risks carry the potential for fines proportional to the scale of the global business, the interruption of certain processes with ensuing economic or financial losses, and ultimately, exposure to reputational damage.



To manage and mitigate these risks, Enel Colombia has adopted a Data Governance Model, appointing privacy officers at all levels, including the designation of a Data Protection Officer (DPO), who reports to and works in coordination with the holding company's DPO office.

The European Union General Data Protection Regulation (GDPR) imposes compliance obligations on the Enel Group through the establishment of a Data Protection Office, whose main requirements include professional autonomy and independence.

In addition, the protection and processing of personal data are regulated locally in the countries where the Enel Group operates. In Colombia, this is covered by Act 1581 on Personal Data Protection.

While the aforementioned regulation is not applicable in Colombia, except in cases where it is legally required, Enel has chosen to raise personal data protection standards in every company where the Group operates, in order to go beyond what local regulation provides.

The Personal Data Protection Governance Model includes, among other aspects, the implementation of protection policies, including the allocation of functions, responsibilities, and management in this area to the first and second lines of each company, while making all employees protagonists in safeguarding and protecting the data they access in the course of their duties.

It also provides for the adoption of digital compliance tools to map applications and processes and manage risks that impact personal data protection, as well as channels for addressing data subjects' rights, employee and executive training, and capacity-building, while strengthening organizational and security measures for data protection, among its most relevant activities.

Compliance with policies, security, and data protection controls applies to all employees and stakeholders of Enel Colombia. Personal data protection is part of the Enel Group's Code of Ethics, which sets out the expected conduct of employees, third parties, partners, and stakeholders. Respect for privacy and data protection is also formally included in the Human Rights Policy, reaffirming the protection of personal data as a fundamental right.

Risk Management Training

Enel Colombia is strongly committed to risk management and to promoting a culture of risk management among all its employees. For this reason, in February, training and re-induction sessions on Risk Management and Control were held with all areas and Risk Owners, promoted and led by the Risk Control area. These sessions were attended by nearly 100 employees from different business lines of Enel Colombia and Central America, and were well received by participants.

The sessions addressed issues related to risk governance and the importance of risk management in the Company, emphasizing the responsibility of all risk managers, their supervisors, and the implications involved in achieving strategic objectives.

Throughout 2024, active participation and training continued for Contract Managers and purchasers on the changes made to Global Procedure 857, which defines the management and administration of guarantees in contracts signed by Enel Colombia with its suppliers, as well as the proper use of the Guapo (Global Guarantee Portal) tool, where these guarantees are registered, monitored, and controlled.

These participatory sessions with employees are part of the Company's Lifelong Learning approach, which places people at the center, fostering empowerment and self-management of learning.



Human Rights

GRI 2-23; 2-24; 2-25; 2-26; 412-2; 413-1

Human Rights Policy

The Human Rights Policy incorporates, reinforces, and expands upon the commitments already established in various codes of conduct, such as the Code of Ethics and the Zero Tolerance Plan against Corruption, as well as global compliance models.

The content of the policy makes reference to internationally recognized human rights, as defined in the **International Bill of Human Rights** and the conventions of the **International Labour Organization (ILO)** on which the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy is based, and which are applicable to business practices.

As part of Enel's commitment, the following are included:

- The **10 Principles of the UN Global Compact**, to which Enel has been an active member since 2004.
- The **UN Pledge of Commitment**, signed by the Company in 2019, which calls on businesses worldwide to commit to a just transition and the creation of green and decent jobs.
- The United Nations "Protect, Respect and Remedy" framework, set out in the **UN Guiding Principles on Business and Human Rights**, and the **OECD Guidelines for Multinational Enterprises**.

The Enel Group's Human Rights Policy is aligned with the United Nations' "protect, respect, and remedy" approach, and further seeks to enhance and expand the commitments already established under the Code of Ethics, the Zero Tolerance Plan against Corruption, and the Compliance Program 231.

The policy is structured around twelve binding principles for all employees. These principles highlight and guide the purpose of promoting human rights throughout the entire value chain, supporting solutions to any violations, and ensuring zero tolerance for breaches thereof.

Labor Practices	Community and Societies
• Rejection of forced or compulsory labor and child labor • Respect for diversity and non-discrimination • Freedom of association and collective bargaining • Health, safety, and well-being • Fair and favorable working conditions	• Environmental protection • Respect for community rights • Respect for the rights of local communities • Respect for the rights of indigenous and tribal peoples • Integrity: zero tolerance for corruption • Confidentiality • Communication

There is a dedicated intranet communication channel exclusively for sharing with employees all matters related to the Human Rights Policy. This channel allows them to report or disclose behaviors that violate human rights, with guarantees of confidentiality, security, and anonymity.

Human Rights Actions

Commitment

In compliance with its commitment to human rights and the provisions of the corporate policy, the 2023–2025 due diligence process continued in Colombia, Panama, Costa Rica, and Guatemala.

Action plans were formulated and implemented for each of these countries, based on the results of stakeholder consultations (internal and external) conducted the previous year. These plans focused on environmental issues, diversity and inclusion, human rights training, and zero tolerance for corruption.

Prevention

To prevent potential and actual impacts on human rights, the Company has mechanisms in place to receive concerns, complaints, and/or claims from any individual, entity, or stakeholder. One such mechanism is the **Workplace and Sexual Harassment Prevention Campaign**, which is conducted annually through mass communication channels, as well as the Workplace Coexistence Committee, which receives and processes all complaints of this nature. Requests are also handled through the Ethics Line.

In 2024, a new Workplace Coexistence Committee was elected for a two-year term (2025–2026), and the policy was updated in accordance with Act 2365 on Sexual Harassment.

During 2024, nine cases were recorded relating to complaints, claims, or concerns of potential human rights violations involving stakeholders of the Companies. All cases were processed and closed, with only one referred to the Labor Relations Division to proceed with a disciplinary process, as it constituted workplace harassment.

Supply Chain

The Company promotes respect for human rights throughout its supply chain. Accordingly, in 2024 the following actions were carried out:

As part of the Triangular Cooperation Project, Enel Colombia participated in the initiative organized by the Colombian-German Chamber of Industry and Commerce (AHK Colombia), the Mexican-German Chamber of Commerce and Industry (CAMEXA), and the German Development Cooperation Agency (GIZ) through Alliance for Integrity. The objective was to share experiences in preventing negative human rights impacts, implementing corrective or sanctioning measures, and contributing to fostering positive change in supply chains.

Participation in three sessions aimed at identifying innovative solutions on human rights in supply chains and solutions for the sustainability of the Triangular Cooperation Project.

Other Human Rights Activities

In 2024, during the launch of the Human Rights Accelerator, led by the Global Compact, Enel shared its experience in this initiative, of which it has been part since 2023. The objective was to prepare companies to address emerging due diligence regulations being developed at both the national and community levels, moving from commitment to action.

Additionally, in the framework of the second edition of “International Standards in Action – Business and Human Rights Best Practices” organized by the Global Compact, Enel Colombia’s domestic coal supplier development program (underground mining) on sustainability and human rights, and its women in core areas program, were selected as initiatives to be part of this edition in the categories of Human Rights Due Diligence Processes and Gender Equality in the Application of the UN Guiding Principles on Business and Human Rights, respectively.

The Company also participated in a webinar organized by the Global Compact, aimed at encouraging the reading and dissemination of this edition among its members and deepening the understanding of success stories.

Tax Transparency

Responsible Tax Management

GRI 207-1

During 2024, Enel Colombia S.A. ESP continued to follow the Enel Group's tax strategy, which aims at the proper settlement and execution of taxes and the mitigation of tax risk arising from violations and/or abuses of tax regulations.

Principles of the Enel Group's Tax Strategy



For the taxable years 2017, 2018, 2019, and 2023, Enel Colombia (formerly Emgesa) participated in the Works for Taxes mechanism, while Codensa (absorbed by Enel) participated in 2020, carrying out different projects in the Areas Most Affected by the Armed Conflict (ZOMAC).

The projects developed under this mechanism included the provision of school supplies in the municipalities of Baraya and Tello in the Department of Huila, the construction of two micro-aqueducts in the Department of La Guajira, and the provision of supplies for early childhood children in the regions of Cundinamarca and Huila.

organizational structures, and processes aimed at identifying, measuring, managing, and controlling tax risk.

In 2024, this work focused on:

- The execution of the action plan projected for 2024.
- The implementation and compliance with the tax regulation interpretation manual, designed to evaluate new tax provisions and manage their tax impact.

Tax Governance, Control, and Risk Management

GRI 207-2

Enel Colombia has established procedures and controls to ensure proper compliance with its formal and material tax obligations.

As part of presenting the tax strategy to the Boards of Directors, and in order to comply with the Enel Group's tax risk policy, in 2024 the Company executed the Tax Control Framework, which had been initiated in 2020. This framework is a set of rules, procedures,

Stakeholder Engagement and Tax Matters Management

GRI 207-3

The Companies interact with different tax authorities both directly and indirectly. Direct interaction takes place through responses to official actions from tax authorities, such as information requests, official tax assessments, and sanctioning actions. This type of interaction occurs with the tax administrations of each country (Colombia, Guatemala, Panama, and Costa Rica), which are the national authorities responsible for the collection of national taxes (Income Tax/ISR, VAT/ITBMS, withholding at source/remittances).

Interaction with local authorities takes place with the Departments of Finance, which administer local taxes (such as the ICA and public lighting tax) in the case of Colombia, and with the Regional Autonomous Corporations (CARs), which manage environmental taxes. In Central American countries, depending on the type of tax, there are certain municipalities where specific taxes are paid.

Indirect interaction takes place through trade associations and think tanks (such as Andesco, ANDI, Asocodis), in which Enel Colombia participates in the development, discussion, and modification of tax regulations that affect the Company. This is carried out under the protocols and guidelines of the Institutional Relations Management Office.

Tax Reporting

GRI 207-4

Item	Figures in \$MCop		Figures in USD	
	Enel Colombia	Panama	Guatemala	Costa Rica
Revenues from sales to third parties	15,655,557	230,023,351	91,096,576	21,461,385
Revenues from intragroup transactions	3,482	-	-	180,639
Tangible assets other than cash and cash equivalents	23,686,324	546,886,815	381,843,212	78,243,879
Total employee compensation	521,255	6,232,522	5,050,026	2,512,251
Income taxes				
Income tax and related surcharges	1,459,499	2,165,633	5,580,078	9,641,968
Industry and trade tax	113,338	-	-	-
Property tax				
Vehicle tax	82,365	-	-	-
Real estate tax	11,136	424,309	-	-
Labor-related taxes				
Parafiscal contributions (employer)	77,714	564,808	929,302	85,463,659
Taxes on products and services				
VAT – higher cost or investment value	233,001	-	30,748,494	1,268,552,501
Tax on financial transactions	61,407	-	-	-
Consumption tax	232	-	-	-
Stratification – contributions to CREG, Superintendency of Public Services, Superintendency of Ports and Transport, FAZNI, and stamps	78,182	-	-	-
Environmental taxes				
Public lighting tax	145	-	-	-
Contribution under Act 99	124,303	-	-	-
Taxes collected from customers on behalf of a tax authority	-	-	-	-
Balance of intercompany debt held by entities within the tax jurisdiction and the basis for calculating the interest rate paid on such debt	-	-	-	-
Profit or loss before taxes	3,326,643	95,504,000	17,931,950	4,800,000
Income tax on corporations accrued on profits or losses	1,075,366	27,320,000	4,712,000	933,000

The reasons for the difference between the accrued income tax and the taxes calculated at the legal tax rate are as follows:

- Non-deductible taxes
- Expenses without causality relationship and other non-deductible items
- Estimated liabilities and permanent provisions
- Presumed interest
- Additional deduction for hiring people with disabilities
- Adjustment for difference in rates – deferred adjustment from previous years
- Impairment loss – Windpeshi
- Other tax benefits
- Adjustment for prior year income tax return
- Other permanent differences
- Profit/Loss on the sale of fixed assets taxed as capital gains
- Deductions for productive real fixed assets
- Accounting depreciation vs. tax depreciation value



A close-up photograph of a cluster of bright red cardinalis flowers. The petals are vibrant red with some yellowish-orange variegation. A single white flower bud is visible at the top right. The background is a soft, out-of-focus green.

CHAPTER 4

APPENDIX

Sustainable Performance Indicators

Introduction

The Enel Group places sustainability at the core of its strategy, contributing to the achievement of the United Nations Sustainable Development Goals (SDGs). This entails an integrated business model that enables it to contribute to the achievement of all **17 SDGs**. Specifically, four of the 17 goals guide value creation: **SDG 13** – Climate Action, **SDG 7** – Affordable and Clean Energy, **SDG 9** – Industry, Innovation and Infrastructure, and **SDG 11** – Sustainable Cities and Communities.

KPI Performance Enel Colombia

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Indicator #1: Increase in Installed Renewable Energy Generation Capacity

- **Definition/Methodology:** Increase in MWac of installed renewable energy capacity compared to the total installed capacity.

Description	Calculation
Increase in Installed Renewable Energy Generation Capacity	(a) Total installed renewable energy generation capacity (MWac) =
	Newly installed renewable energy generation capacity
	Year n + Newly installed renewable energy generation capacity Year n-1

- **Rationale:** This indicator seeks to support the Enel Group's global goal of fully decarbonizing its energy matrix by 2040.
- **Contribution to the United Nations Sustainable Development Goals (SDGs):**

Contributes to two UN SDGs:

- SDG 7 – Affordable and Clean Energy
- SDG 13 – Climate Action

- **Medium- and Long-Term Targets:**

Colombia has a low share of non-conventional renewables in the country's overall generation mix. In this context, Enel Colombia is committed to building 1,300 MW in solar and wind technologies by 2028, thereby supporting the country's energy transition goals.

• Target Matrix for the Indicator

Description	Unit	2023	2024	2025	2026	2027	2028
Increase in Installed Renewable Energy Generation capacity (cumulative)	MW ac	150	450	850	1,000	1,150	1,300

Results 2024:

- The cumulative installed renewable energy generation capacity as of December 31, 2023, was 218 MWac:
 - El Paso 68 MWac
 - La Loma 150 MWac
- The cumulative installed renewable energy generation capacity as of December 31, 2024, was 688 MWac:
 - El Paso: 68 MWac
 - La Loma 150 MWac
 - Fundación: 100MWac
 - Guayepo I & II: 370 MWac

Indicator #2: Reduction of Installed Thermal Generation Capacity

Definition/Methodology: Reduction of installed thermal generation capacity.

Description	Calculation
Reduction of installed thermal generation capacity	(b) Reduction in installed thermal generation capacity = Installed thermal generation capacity Year n-1 – Installed thermal generation capacity Year n

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- **Rationale:** This indicator seeks to support the Enel Group's global goal of fully decarbonizing its energy matrix by 2040.
- **Contribution to the United Nations Sustainable Development Goals (SDGs):**

Contributes to one SDG:

 - SDG 13 – Climate Action.
- **Medium- and Long-Term Targets:**

The Company has a decarbonization plan that includes reducing installed thermal capacity by 406 MW by 2028.

• Target Matrix for the Indicator

Description	Unit	2023	2024	2025	2026	2027	2028
Reduction of installed thermal generation capacity	MW						406

Results 2024:

- The cumulative reduction of installed thermal generation capacity as of December 31, 2024, was 180 MW.

Indicador # 2: Conexiones de nuevos clientes rurales

- **Definición/metodología:** Conexiones de nuevos clientes rurales veredales ubicados en zonas de difícil acceso al Sistema de Distribución Local

Description	Calculation
Connections of new rural customers	Number of new rural customers connected = Total rural customers connected in Year n – Total rural customers connected in Year n–1

- **Rationale:** Enel Colombia seeks to achieve universal service coverage in its area of influence by bringing electricity to rural families, characterized by high levels of unmet basic needs, geographic isolation, difficult access, and high dispersion. It is a priority for the Company to contribute to the socio-economic development of the region, promote the return to rural areas, and provide an electricity service that is high-quality, reliable, and safe.

- **Contribution to the United Nations Sustainable Development Goals (SDGs):**

Contributes to two SDGs:

- SDG 7 – Affordable and Clean Energy
- SDG 11 – Sustainable Cities and Communities

Medium- and Long-Term Targets:

The indicator entails an expansion plan to cover new rural customers located in hard-to-reach areas to be connected to the LDS.

Measurement is based on the number of customers connected each year. A total of 3,259 customers are expected to be connected by 2028, as shown below:

Target Matrix for the Indicator

Description	Unit	2023	2024	2025	2026	2027	2028	Total
Number of new rural customers connected	#	722	554	539	509	494	441	3,259

Results 2024

With the Cundinamarca 100% Program, Enel Colombia aims for universal service coverage in its area of influence by bringing electricity to families with unmet basic needs, who are geographically isolated, in difficult-to-access and highly dispersed areas within its operation zone. In this way, the Company not only fulfills its electrification objectives but also supports the sustainable development of the region.

During 2024, Enel Colombia installed distribution networks to bring electricity to 1,005 households located in 51 municipalities in the Departments of Cundinamarca and Meta.

Limited Assurance Report of the Independent Professionals

For **ENEL Colombia S.A. E.S.P.**

Report on limited assurance with respect to the sustainability parameters and contents included in the conclusion of this report presented in the 2024 Sustainability Report of **ENEL Colombia S.A. E.S.P.** (hereinafter, the "Report") for the year ended December 31, 2024. The Report summarizes the actions carried out by **ENEL Colombia S.A. E.S.P.** in matters of sustainability with the purpose of informing its stakeholders about its management.

Conclusion

We have performed a limited assurance engagement on whether the sustainability contents included in the Sustainability Report for the year ended December 31, 2024, of **ENEL Colombia S.A. E.S.P.**, a company specialized in the generation, distribution, and commercialization of electric power, have been prepared in accordance with the Company's own criteria for the purpose of informing the general public on its sustainable performance.

The contents covered by the limited assurance engagement are:

ENEL Colombia S.A. E.S.P. Proprietary Indicator	Indicator Value as of December 31, 2024
Increase in Installed Renewable Energy Generation Capacity and Reduction of Installed Thermal Generation Capacity	- Installed renewable energy generation capacity accumulated: 688 MWac - Reduction of installed thermal generation capacity accumulated: 180 MW
Connections of New Rural Customers	New rural customers connected during 2024: 1,005 customers

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Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the information regarding the sustainability contents referred to above, and included in the Report of ENEL Colombia S.A. E.S.P. as of December 31, 2024, has not been prepared, in all material respects, in accordance with the Company's own criteria.

Basis for the Conclusion

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

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

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

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

Purpose and Restrictions on the Use of Our Report

In accordance with the terms of our engagement, this assurance report has been prepared for **ENEL Colombia S.A. E.S.P.** for the purpose of assisting **ENEL Colombia S.A. E.S.P.** in determining whether the parameters subject to limited assurance have been properly prepared and presented.

This report should not be considered appropriate for use or reliance by any third party seeking to acquire rights against KPMG other than **ENEL Colombia S.A. E.S.P.** for any purpose or in any other context. Any third party other than **ENEL Colombia S.A. E.S.P.** that gains access to our report or a copy thereof and chooses to rely on it, or on any part of it, does so at its own risk. To the fullest extent permitted by law, we do not accept or assume responsibility to third parties other than **ENEL Colombia S.A. E.S.P.** for our work, for this limited assurance report, or for the conclusions we have reached.

Our report is submitted to **ENEL Colombia S.A. E.S.P.** on the basis that it shall not be copied, referred to, or disclosed, in whole (except for **ENEL Colombia S.A. E.S.P.**'s own internal purposes) or in part, without our prior written consent.

Our conclusion is not modified in respect of this matter.

Responsibilities for the Subject Matter Information

The management of **ENEL Colombia S.A. E.S.P.** is responsible for the Statement of the contents indicated in the conclusion section of this report, as well as for:

- Designing, implementing, and maintaining the relevant internal control for the preparation of the assured contents so that they are free from material misstatement, whether due to fraud or error.
- Selecting or developing suitable criteria as the basis for the Statement of the assured contents and appropriately referring to or describing the criteria used.
- Fairly presenting the assured contents in accordance with the standards included in the conclusion of this report.
- Making judgments and estimates that are reasonable under the circumstances.
- Preventing and detecting fraud.
- Selecting the subject matter information to be evaluated, including identifying intended users and engaging with them to understand their information needs.
- Establishing objectives, goals, and other performance measures, and implementing actions to achieve those objectives, goals, and measures.
- Ensuring that the individuals involved in the preparation and presentation of the Report are appropriately trained and that their information systems are adequately updated.
- Ensuring the accuracy of the information made available to us and related to the parameters included in the conclusion of this report.
- Developing appropriate criteria to prepare the sustainability contents included in the Report.

Inherent Limitations

Given the inherent limitations of any internal control framework, errors or irregularities in the information presented in the Report may occur and not be detected. Our engagement is not designed to detect all weaknesses in internal control over the preparation and presentation of the Report, as the engagement was not performed continuously throughout the period and the procedures were carried out on the basis of selective testing.

Our Responsibilities

We are responsible for:

- Planning and performing the engagement to obtain limited assurance on whether the contents assured in this report are free from material misstatements, whether due to fraud or error.
- Forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained.
- Reporting our conclusion to **ENEL Colombia S.A. E.S.P.**

Summary of the Work Performed as a Basis for Our Conclusion

We exercised our professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence regarding the contents assured, as included in the conclusion section of this report, and to determine whether such evidence was sufficient and appropriate to provide a basis for our conclusion. The procedures we selected depended on our understanding of the subject matter evaluated, the circumstances of the engagement, and our consideration of the areas where material misstatements were likely to arise. In performing our work, the procedures we carried out mainly consisted of:

- Inquiries of **ENEL Colombia S.A. E.S.P.** to obtain an understanding of the process carried out to determine the objectives, scope, and data presented in the contents assured in this report, as developed by **ENEL Colombia S.A. E.S.P.** and included in the Report for the year ended December 31, 2024.
- Review of the sustainability contents reported under the Company's own criteria to ensure that these disclose the entirety of the information specified in the criteria established by **ENEL Colombia S.A. E.S.P.**
- Validation of the completeness of the data presented under the sustainability contents included in the Report for the year ended December 31, 2024, through the development of random sampling of the information presented for each indicator.
- Application of substantive procedures on areas where material errors may arise.

The procedures performed in a limited assurance engagement differ in nature and timing, and are less in scope than for a reasonable assurance engagement. Accordingly, the level of assurance obtained in a limited assurance engagement is substantially lower than the level of assurance that would have been obtained had we performed a reasonable assurance engagement.

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Reissuance of the Assurance Report

This assurance report has been reissued to include additional information regarding the values of the indicators assured. The reissuance of this report does not imply that our responsibility for the expressed conclusion is reduced due to the inclusion of this additional information. This report replaces the report issued on April 29, 2025.



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Fabián Echeverría Junco
Date: 2025.05.07
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Fabián Echeverría Junco
Professional License 62943 – T
Partner
KPMG Advisory, Tax & Legal S.A.S.
May 7, 2025

Independent Practitioners' Limited Assurance Report

For **ENEL Colombia S.A. E.S.P.**

Report on limited assurance with respect to the sustainability parameters and contents included in the conclusion of this report presented in the 2024 Sustainability Report of **ENEL Colombia S.A. E.S.P.** (hereinafter, the "Report") for the year ended December 31, 2024. The Report summarizes the actions carried out by **ENEL Colombia S.A. E.S.P.** in matters of sustainability with the purpose of informing its stakeholders about its management.

Conclusion

We have performed a limited assurance engagement on whether the sustainability contents included in the Sustainability Report for the year ended December 31, 2024, of **ENEL Colombia S.A. E.S.P.**, a company specialized in the generation, distribution, and commercialization of electric power, have been prepared in accordance with the standards of the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), international standards designed to inform the general public on the economic, environmental, and social impacts related to companies.

The contents covered by the limited assurance engagement are:

Standard	Content	Information
GRI	201-1 Direct economic value generated and distributed	Quantitative information, see page 70 of the Sustainability Report.
GRI	203-1 Infrastructure investments and services supported	Quantitative and qualitative information, see pages 205 – 221 of the Sustainability Report.
GRI	205-2 Communication and training about anti-corruption policies and procedures	Quantitative information, see pages 347 – 348 of the Sustainability Report.
GRI	205-3 Confirmed incidents of corruption and actions taken	Quantitative information, see page 351 of the Sustainability Report.
GRI	401-1 New employee hires and employee turnover	Quantitative information, see pages 163 – 164 of the Sustainability Report.
GRI	404-1 Average hours of training per year per employee	Quantitative information, see pages 173 – 174 of the Sustainability Report.
GRI	404-3 Percentage of employees receiving regular performance and career development reviews	Quantitative information, see page 176 of the Sustainability Report.
GRI	405-1 Diversity of governance bodies and employees	Quantitative information, see pages 159, 160, and 161 of the Sustainability Report.
GRI	403-9 Work-related injuries	Quantitative and qualitative information, see pages 327 – 328 of the Sustainability Report.
GRI	2-7 Employees	Quantitative and qualitative information, see pages 159 – 160 of the Sustainability Report.
GRI	306-3 Waste generated	Quantitative and qualitative information. Enel X: see pages 278 – 279 of the Sustainability Report.

GRI	306-4 Waste diverted from disposal	Quantitative and qualitative information, Enel X: see pages 278 – 279 of the Sustainability Report.
GRI	306-5 Waste directed to disposal	Quantitative and qualitative information, Enel Generación: see pages 276 – 277 of the Sustainability Report. Enel X: see pages 278 – 279 of the Sustainability Report.
GRI	301-1 Materials used by weight or volume	Quantitative and qualitative information, Enel Generación: see page 275 of the Sustainability Report.
GRI	302-1 Energy consumption within the organization	Quantitative and qualitative information, Enel Generación: see pages 273 – 274 of the Sustainability Report. Enel Grids: see pages 274 – 275 of the Sustainability Report.
GRI	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Quantitative and qualitative information, Enel Generación: see page 271 of the Sustainability Report.
SASB	IF-EU-550a.2: 1. SAIDI System Average Interruption Duration Index 2. SAIFI System Average Interruption Frequency Index	Quantitative information, Enel Grids: see page 106 of the Sustainability Report.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the information on the sustainability contents referred to above and included in the Report of **ENEL Colombia S.A. E.S.P.** as of December 31, 2024, has not been prepared, in all material respects, in accordance with the standards of the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), as well as the Company's own indicators, as detailed in the requirements of GRI Standard 1, which include the reliability of the data, the adequacy of the information presented, and the absence of significant deviations and omissions.

Basis for the Conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under these standards are described in more detail in the section "Our Responsibilities" of this Report.

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

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

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

Purpose and Restrictions on the Use of Our Report

In accordance with the terms of our engagement, this assurance report has been prepared for **ENEL Colombia S.A. E.S.P.** for the purpose of assisting **ENEL Colombia S.A. E.S.P.** in determining whether the parameters subject to limited assurance have been properly prepared and presented.

This report should not be considered appropriate for use or reliance by any third party seeking to acquire rights against KPMG other than **ENEL Colombia S.A. E.S.P.**, for any purpose or in any other context. Any third party other than **ENEL Colombia S.A. E.S.P.** that gains access to our Report or a copy thereof and chooses to rely on it, or any part of it, does so at its own risk. To the fullest extent permitted by law, we do not accept or assume responsibility to third parties other than **ENEL Colombia S.A. E.S.P.** for our work, for this limited assurance report, or for the conclusions we have reached.

Our report is provided to **ENEL Colombia S.A. E.S.P.** on the basis that it shall not be copied, referred to, or disclosed, in whole (except for **ENEL Colombia S.A. E.S.P.**'s own internal purposes) or in part, without our prior written consent.

Our conclusion is not modified in respect of this matter.

Responsibilities for the Subject Matter Information

The management of **ENEL Colombia S.A. E.S.P.** is responsible for the Statement of the contents indicated in the conclusion section of this Report, as well as for:

- Designing, implementing, and maintaining the relevant internal control for the preparation of the assured contents so that they are free from material misstatements, whether due to fraud or error.
- Selecting or developing suitable criteria as the basis for the Statement of the assured contents and appropriately referring to or describing the criteria used.
- Fairly presenting the assured contents in accordance with the standards included in the conclusion of this report.
- Making judgments and estimates that are reasonable under the circumstances.
- Preventing and detecting fraud.
- Selecting the subject matter information to be evaluated, including identifying intended users and engaging with them to understand their information needs.
- Establishing objectives, goals, and other performance measures, and implementing actions to achieve those objectives, goals, and measures.
- Ensuring that the individuals involved in the preparation and presentation of the Report are appropriately trained and that their information systems are adequately updated.
- Ensuring the accuracy of the information made available to us and related to the parameters included in the conclusion of this report.
- Developing appropriate criteria to prepare the sustainability contents included in the Report, so that these comply with the reporting principles under GRI Standard 1: Foundation (accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability).

Inherent Limitations

Given the inherent limitations of any internal control structure, errors or irregularities in the information presented in the Report may occur and not be detected. Our engagement is not designed to detect all weaknesses in internal control over the preparation and presentation of the Report, as the engagement was not performed continuously throughout the period and the procedures were carried out on the basis of selective testing.

Our Responsibilities

We are responsible for:

- Planning and performing the engagement to obtain limited assurance on whether the contents assured in this report are free from material misstatements, whether due to fraud or error.
- Forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained.
- Reporting our conclusion to **ENEL Colombia S.A. E.S.P.**

Summary of the Work Performed as a Basis for Our Conclusion

We exercised our professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence regarding the contents assured, as included in the conclusion section of this report, and to determine whether such evidence was sufficient and appropriate to provide a basis for our conclusion. The procedures we selected depended on our understanding of the subject matter evaluated, the circumstances of the engagement, and our consideration of the areas where material misstatements were likely to arise. In performing our work, the procedures we carried out mainly consisted of:

- Inquiries of **ENEL Colombia S.A. E.S.P.** to obtain an understanding of the process carried out to determine the objectives, scope, and data presented in the contents assured in this Report, as developed by **ENEL Colombia S.A. E.S.P.** and included in the Report for the year ended December 31, 2024.
- Review of the sustainability contents reported under the GRI Standards and the Sustainability Accounting Standards Board (SASB) to ensure that these disclose the entirety of the information required by the standard.
- Review of the sustainability contents reported under the Company's own criteria to ensure that these disclose the entirety of the information specified in the criteria established by **ENEL Colombia S.A. E.S.P.**
- Validation of the completeness of the data presented under the sustainability contents included in the Report for the year ended December 31, 2024, through the development of random sampling of the information presented for each indicator.
- Application of substantive procedures on areas where material misstatements may arise.

The procedures performed in a limited assurance engagement differ in nature and timing, and are less in scope than for a reasonable assurance engagement. Accordingly, the level of assurance obtained in a limited assurance engagement is substantially lower than the level of assurance that would have been obtained had we performed a reasonable assurance engagement.

 Digitally signed by
Fabián Echeverría
Junco
Date: 2025.08.29
11:53:23 -05'00'

Fabián Echeverría Junco
Professional License 62943 – T
Partner
KPMG Advisory, Tax & Legal S.A.S.
August 29, 2025

Methodological Note

GRI 2-3

Reporting Period

This is the twenty-first edition of Enel Colombia's Sustainability Report, which presents the results of its management for the period between January 1 and December 31, 2024.

Scope of Information

The information reported corresponds to Enel Colombia's operations in the following countries:

- Colombia
- Panama
- Guatemala
- Costa Rica

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In each chapter, the information is presented disaggregated by country, and for specific topics, the limits of the information scope are detailed.

Fecha del último informe

The last Sustainability Report of Enel Colombia presented its management and results for 2023 and was published in 2024. It is available for consultation at: https://www.enel.com.co/content/dam/enel-co/esp/C3%B1ol/sobre_enel/informes_sostenibilidad/2023/Informe-sostenibilidad-2023-mayo24.pdf

Reporting Cycle

Enel Colombia publishes its Sustainability Report on an annual basis.

Statement of Conformity

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards and has been supplemented with the indicators of the Electric Utilities Sector Supplement of the GRI G4 Guidelines (G4 EUSS).

For the general contents, the most up-to-date version of the GRI Standards available was used: GRI 1 Foundation; GRI 2 General Disclosures; GRI 3 Material Topics (2021 version). For topic-specific information, the 2016 version of the GRI Standards was used, except for the following Standards, for which the latest updated version was applied:

- **GRI 303:** Water and Effluents, 2018 version
- **GRI 403:** Occupational Health and Safety, 2018 version
- **GRI 207: Tax**, 2019 version
- **GRI 306:** Waste, 2020 version

Material Topics and Coverage

GRI 3-1

The definition of the contents of the Sustainability Report was based on a structured materiality process led by the Enel Group, which considered the Company's strategic elements and operations, the main interests and expectations of stakeholders, and their level of satisfaction with the management of critical issues. This process is described in detail in the chapter Priorities and Stakeholder Engagement.

Contact Point for Questions Regarding the Report

GRI 2-3

Any inquiries about the contents of this Sustainability Report or requests for additional information may be directed to:

Gian Paolo Daguer

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Enel Colombia
gian.daguer@enel.com

Adriana Pedraza Galeano

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External Assurance

GRI 2-5

The contents of this Sustainability Report were subject to an independent limited assurance process performed by the audit firm KPMG. The statement issued regarding this process is included at the end of this report.

GRI Content Index

Statement of Use	Enel Colombia has reported in accordance with the GRI Standards for the period from January 1 to December 31, 2024.
GRI 1 applied	GRI 1: Foundation 2021
Applicable Sector Standards	GRI G4 Electric Utilities

General Disclosures

GRI Standard	Content	Location / Response	Page
General Disclosures			
GRI 2: General Disclosures 2021	2-1 Organizational details	Chapter: About Us and Key Results	12
	2-2 Entities included in the organization's sustainability reporting	Chapter: About Us and Key Results	12
	2-3 Reporting period, frequency and contact point	Chapter: Methodological Note	378
	2-4 Restatements of information	Chapter: Methodological Note	378
	2-5 External assurance	Limited and independent assurance report from KPMG	375
	2-6 Activities, value chain and other business relationships	Chapter: Sustainable Supply Chain	192
	2-7 Employees	Chapter: Enel People	159
	2-8 Workers who are not employees	Chapter: Enel People	
	2-9 Governance structure and composition	Chapter: Corporate Governance	342
	2-10 Nomination and selection of the highest governance body	Chapter: Corporate Governance	343
	2-11 Chair of the highest governance body	Chapter: Corporate Governance	
	2-12 Role of the highest governance body in overseeing the management of impacts	Chapter: Corporate Governance	343
	2-13 Delegation of responsibility for managing impacts	Chapter: Sustainability Governance	36
	2-14 Role of the highest governance body in sustainability reporting	Chapter: Sustainability Governance	36
	2-15 Conflicts of interest	Chapter: Corporate Governance	345
	2-16 Communication of critical concerns	Chapter: Corporate Governance	
	2-17 Collective knowledge of the highest governance body	Chapter: Corporate Governance	
	2-18 Evaluation of the performance of the highest governance body	Chapter: Corporate Governance	
	2-19 Remuneration policies	Chapter: Enel People	
	2-20 Process to determine remuneration	Chapter: Enel People	
	2-21 Annual total compensation ratio	Content omitted for reasons of confidentiality of information	
	2-22 Statement on sustainable development strategy	Message to Our Stakeholders	6
	2-23 Policy Commitments	Chapter: Corporate Governance	345
	2-24 Embedding policy commitments	Chapter: Corporate Governance	345
	2-25 Processes to remediate negative impacts	Chapter: Corporate Governance	350
	2-26 Mechanisms for seeking advice and raising concerns	Chapter: Corporate Governance	350
	2-27 Compliance with laws and regulations	Chapter: Corporate Governance	
	2-28 Membership associations	Chapter: About Us and Key Results	19
	2-29 Approach to stakeholder engagement	Chapter: Stakeholder Priorities and Participation	193
	2-30 Collective bargaining agreements	Chapter: Enel People	

GRI Standard	Content	Location / Response	Page
Material Topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Chapter: Stakeholder Priorities and Participation	44
	3-2 List of material topics	Chapter: Stakeholder Priorities and Participation	44

Specific Topic Standards

GRI Standard	Content	Location / Response	Page	Omissions
Material Topic: Occupational health and safety				
GRI 3: Material Topics	3-3 Management of material topics	Chapter: Occupational Health and Safety	312	
GRI 403: Occupational health and safety	403-1 Occupational health and safety management system	Chapter: Occupational Health and Safety	328	
	403-2 Hazard identification, risk assessment, and incident investigation	Chapter: Occupational Health and Safety		
	403-3 Occupational health services	Chapter: Occupational Health and Safety Title: Occupational Health Management	323 y 335	
	403-5 Worker training on occupational health and safety	Chapter: Occupational Health and Safety Title: Training and Skills for Safe Work	323 y 335	
	403-6 Promotion of worker health	Chapter: Occupational Health and Safety Title: Occupational Health Management	323 y 335	
	403-8 Workers covered by an occupational health and safety management system	Chapter: Occupational Health and Safety	328-335	
	403-9 Work-related injuries	Chapter: Occupational Health and Safety Title: Occupational Accident and Health Indicators e) The rates are calculated per one million hours worked. f) No workers are excluded from the calculation of the indicators presented. g) The referenced chapter provides contextual information on processes and the occupational health and safety management system.	327	
	403-10 Work-related ill health	Chapter: Occupational Health and Safety Title: Occupational Accident and Health Indicators	328 y 338	
Material Topic: Customer Relations				
GRI 3: Material Topics	3-3 Management of material topics	Chapter: Customers	116	
GRI 417: Marketing and Labeling	417-3 Incidents of non-compliance concerning marketing communications	Chapter: Customers Title: Interaction with regulatory bodies	143	

GRI Standard	Content	Location / Response	Page	Omissions
GRI G4: Electric Utilities	Demand-side management programs including residential, commercial, institutional and industrial programs	Chapter: Customers Title: Commercial and Residential Customers; Business Segment Customers; Government Segment Customers; Electric mobility Customers	116	
	Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development	Chapter: Customers Title: Structuring of New Products		
Material Topic: Ecosystem Preservation and Environmental Management				
GRI 3: Material Topics	3-3 Management of material topics	Chapter: Nature	234	
GRI 302: Energy	302-1 Energy consumption within the organization	Chapter: Nature Title: Energy Consumption Efficiency e) For the generation business, the total energy consumption within the organization was 681,233 GJ. f) For the generation business, 1 kWh is equal to 0.0036 GJ. g) For the generation business, the calculation sources used are the monthly consolidated reports of own and external auxiliary consumption for each power generation plant.	273	a) The information is not available. The organization will work to be able to report these items in future years. b) The information is not available. The organization will work to be able to report these items in future years. c) Heating, cooling, and steam consumption does not apply, as this type of energy is not consumed. d) Heating, cooling, and steam sales do not apply, as this type of energy is not sold.
	302-3 Energy intensity	Chapter: Nature Title: Energy Consumption Efficiency	273	
GRI 303: Water and Effluents	303-3 Water withdrawal	Chapter: Nature Title: Water Withdrawal for Power Generation		Incomplete information. The Company is working to report this indicator in the coming years.
	303-4 Water discharge	Chapter: Nature Title: Discharges		Incomplete information. The Company is working to report this indicator in the coming years.
	303-5 Water consumption	Chapter: Nature Title: Domestic Water Consumption		Incomplete information. The Company is working to report this indicator in the coming years.
GRI 304: Biodiversity	304-3 Habitats protected or restored	Chapter: Nature Title: Biodiversity	253	

GRI Standard	Content	Location / Response	Page	Omissions
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	Chapter: Nature Title: Carbon Footprint	270-271	
	305-2 Energy indirect (Scope 2) GHG emissions		270-271	
	305-3 Other indirect (Scope 3) GHG emissions		270-271	
	305-4 GHG emissions intensity	Chapter: Nature Title: Carbon Footprint	270	
	305-5 Reduction of GHG emissions	Chapter: Nature Title: Carbon Footprint	270	
	(NOx) sulfur oxides (SOx) and other significant air emissions	Chapter: Nature Title: Carbon Footprint B) Not applicable, since instead of using emission factors, data from isokinetic studies are used to calculate Nox, Sox and Particulate Matter.	270	Enel does not emit the following compounds into the air: Persistent organic pollutants (POPs) Volatile organic compounds (VOCs) Hazardous air pollutants (HAPs)
GRI 306: Waste	306-3 Waste generated		275	
	306-4 Waste not intended for disposal		275	
	Waste generated	Chapter: Nature Title: Waste Management	275	c.ii No waste is disposed of through incineration (without energy recovery) for the Generation business line.
				Information for Central America is not available. Work will be carried out to report it in the coming years.
GRI 301: Materials	301-1 Materials used by weight or volume	Chapter: Nature Title: Waste Management	275	a.ii Renewable materials are not of material is not consumed.
	301-2 Recycled input materials used	Chapter: Nature Title: Waste Management	275	
Material Topic: Products and Services for Electrification and Digitalization				
GRI 3: Material Topics 2021	3-3 Management of material topics	Chapter: Customers Chapter: Digitalization	298	
Material Topic: Good Corporate Governance and Fair Conduct				
GRI 3: Material Topics	3-3 Management of material topics	Chapter: Corporate Governance	342	

GRI Standard	Content	Location / Response	Page	Omissions
GRI 205: Anti-corruption	205-1 Operations assessed for risks related to corruption	Chapter: Corporate Governance Title: Compliance System	349	
	205-2 Communication and training about anti-corruption policies and procedures	Chapter: Corporate Governance Title: Anti-corruption Training	347	
	205-3 Confirmed incidents of corruption and actions taken	Chapter: Corporate Governance Title: Whistleblowing Management	351	c. There were no cases in which contracts with business partners were terminated or not renewed due to violations related to corruption. d. No public legal cases related to corruption were filed against the organization or its employees during the reporting period.
Material Topic: Employee Management, Development, and Motivation				
GRI 3: Material Topics	3-3 Management of material topics	Chapter: Our People		
GRI 202: Market Presence	202-2 Proportion of senior management hired from the local community	Chapter: Enel People Title: Local Executives	161	
GRI 401: Employment	401-1 New employee hires and employee turnover	Chapter: Enel People Title: Turnover	163	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Chapter: Enel People Title: Diversity and Care for Human Talent	160	
GRI G4: Electric Utilities	EU15 percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and by region	Chapter: Enel People Title: Employees Approaching Retirement	162	
GRI 404: Training and Education	404-1 Media de horas de formación al año por empleado	Chapter: Enel People Title: Training and Talent Development	173	a.ii The breakdown by job category is not available. Job categories will be reviewed to assess their inclusion in future reports.
	404-2 Programs for upgrading employee skills and transition assistance programs	Chapter: Enel People Title: Training Initiatives and Programs	174	
	404-3 Percentage of employees receiving regular performance and career development reviews	Chapter: Enel People Title: Performance Evaluation	175	
GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	Chapter: Enel People Title: People	159	
	405-2 Ratio of basic salary and remuneration of women to men	Chapter: Enel People Title: Pay Gaps	165	

GRI Standard	Content	Location / Response	Page	Omissions
Material Topic: Creation of Economic and Financial Value				
GRI 3: Material Topics	3-3 Management of material topics	Chapter: Sustainable Finance	70	
GRI 201: Economic Performance	201-1 Direct economic value generated and distributed	Chapter: Sustainable Finance Title: Economic Value Generated and Distributed	70	
	201-4 Financial assistance received from government	Chapter: Sustainable Finance Title: Management of Government Resources	76	
GRI 207: Tax	207-1 Approach to tax	Chapter: Tax Transparency Title: Responsible Tax Management	368	
	207-2 Tax governance, control and risk management	Chapter: Tax Transparency Title: Governance, Control, and Management of Tax Risk	368	
	207-3 Stakeholder engagement and management concerns related to tax	Chapter: Tax Transparency Title: Stakeholder Engagement and Management of Tax Matters	368	
	207-4 Country-by-country reporting	Chapter: Tax Transparency Title: Tax Reporting		
Material Topic: Local and Global Communities				
GRI 3: Material Topics	3-3 Management of material topics	Chapter: Local and Global Communities	200	
GRI 203: Indirect Economic Impacts	203-1 Infrastructure investments and services supported	Chapter: Local and Global Communities Title: Social Investment	205	
GRI 413: Local Communities	413-1 Operations with local community engagement, impact assessments, and development programs	Chapter: Local and Global Communities Title: Social Management with Local Communities	201 and 366	
Material Topic: Infrastructure and Networks				
GRI 3: Material Topics	3-3 Management of material topics	Chapter: Clean Electrification	92	

GRI Standard	Content	Location / Response	Page	Omissions
GRI G4: Electric Utilities	EU2 Net energy output broken down by primary energy source and by regulatory regime	Chapter: Clean Electrification Title: Energy Generated	93	
	EU4 Longitud de líneas de transmisión y distribución por régimen regulatorio	Capítulo: Electrificación limpia Título: Redes de distribución de energía	102	
	EU10 Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime	Chapter: Clean Electrification Title: Installed Capacity	92	
	EU12 Transmission and distribution losses as a percentage of total energy	Chapter: Clean Electrification	107	
	EU21 Contingency planning measures, disaster/emergency management plan and training programs, and recovery/restoration plans	Title: Management of Commercial Operations	107	
	EU25 Number of injuries and fatalities to the public involving company assets	Chapter: Clean Electrification Title: Third-Party Accidents	113	
	EU26 Percentage of population unserved in licensed distribution or service areas	Chapter: Clean Electrification Title: Service Coverage	104	
	EU28 Power outage frequency	Chapter: Clean Electrification	105	
	EU29 Average power outage duration	Title: Service Quality	105	
	EU30 Average plant availability factor by energy source and by regulatory regime	Chapter: Clean Electrification Title: Energy Generated	93	
Material Topic: Innovation, Circular Economy and Digital Transformation				
GRI 3: Material Topics	3-3 Management of material topics	Chapter: Innovation Chapter: Circular Economy	306	
Material Topic: Sustainable Supply Chain				
GRI 3: Material Topics	3-3 Management of material topics	Chapter: Promoting a Sustainable Supply Chain	192	
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	Chapter: Promoting a Sustainable Supply Chain Title: Contracts and Hiring	195	
GRI 308: Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	Chapter: Promoting a Sustainable Supply Chain	197	
GRI 414: Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	Title: Supplier Assessment		
Material Topic: Decarbonization of the Energy Mix				
GRI 3: Material Topics	3-3 Management of material topics	Chapter: Net Zero Ambition Chapter: Clean Electrification	92	
GRI G4: Electric Utilities	EU1 installed capacity, broken down by primary energy source and by Regulatory regime	Chapter: Clean Electrification Title: Installed Capacity	92	
	EU11 average generation efficiency of thermal plants by energy source and by regulatory regime	Chapter: Clean Electrification Title: Thermal Plant Efficiency	100	

SASB INDICATORS

Topic	Code	Metric	Unit of measurement	2023	2024	Observations
Greenhouse Gas Emissions and Energy Resource Planning	IF-EU-110a.1	(1) Scope 1 global gross emissions, percentage covered by (2) emission limitation regulations and (3) emission reporting regulations.	Ton CO ₂ -eq	1,200,922.51	1,363,146.24	Enel Colombia Thermal Power Plants
	IF-EU-110a.2	Greenhouse Gas (GHG) Emissions Associated with Energy Supplies	Ton CO ₂ -eq	1,200,922.51	1,363,146.24	Scope 1 - Colombia
				20,892.26	57,713.09	Scope 2 - Colombia
				711,218.24	768,222.37	Scope 3 - Colombia
	IF-EU-110a.3	Analysis of the Short- and Long-Term Strategy or Plan for Managing Scope 1 Emissions, Emission Reduction Targets, and Analysis of Results Relative to Those Targets	Qualitative	Detailed information in Chapter: Net Zero Ambition		
Air Quality	IF-EU-120a.1	3) Atmospheric Emissions of the Following Pollutants: 1) NOx (excluding N ₂ O), 2) SOx, 3) Particulate Matter (PM ₁₀), 4) Lead (Pb), and 5) Mercury (Hg); Percentage of Each in or Near Densely Populated Areas	N/A	N/A	N/A	US regulation does not apply
			Ton	1,391.91	1,411	NOx - Thermal Plants
			Ton	8,444.63	11,036	SOx - Thermal Plants
			Ton	212.95	407	PM ₁₀ - Thermal Plants
Water Management	IF-EU-140a.1	(1) Total Water Extracted, (2) Total Water Consumed, percentage of each in regions with high or extremely high initial water stress.	Megaliters	25,125.280	N/D	Water withdrawn for power generation in Hydropower plants
			Megaliters	57.23	N/D	Domestic consumption in generation plants
			Megaliters	23.84	N/D	Domestic consumption Enel Grids
	IF-EU-140a.2	Number of Non-Compliance Incidents related to permits, standards, and regulations regarding water quantity or quality.	Number of cases	196,654		
	IF-EU-140a.3	Description of Water Management Risks and analysis of strategies and practices to mitigate them.	Qualitative	Detailed information in Chapter: Nature		

Topic	Code	Metric	Unit of measurement	2023	2024	Observations
Coal ash management	IF-EU-150a.1	Quantity of Waste Generated from Coal Combustion (RCC), and percentage recycled	Tons	72,092.15	37.588,12	Termozipa Power Plant
			Use percentage	86%	N/D	Termozipa Power Plant
	IF-EU-150a.2	Total Number of Waste Reservoirs generated from coal combustion, broken down by risk potential classification and structural integrity assessment.	N/A	N/A	N/A	The EPA methodology does not apply
Energy affordability	IF-EU-240a.1	Average Retail Electricity Rate for customers (1) Residential	USD/MWh	684.60		Enel Grids
		(2) Commercial	USD/MWh	966.49		Enel Grids
		(3) Industrial	USD/MWh	805.41		Enel Grids
	IF-EU-240a.2	Typical Monthly Electricity Bill for residential customers: (1) 500 kWh	COP/mes	773,996		Enel Grids
		(2) For 1000 kWh of electricity supplied each month.	COP/mes	789.70		Enel Grids
	IF-EU-240a.3	Number of Electricity Supply Interruptions for residential customers due to non-payment	Number	577,971	614.429	Enel Grids
		Percentage reconnected within 30 days.	Percentage	99%	99%	Enel Grids
	IF-EU-240a.4	Analysis of External Factors affecting electricity affordability for customers, including the economic conditions of the service area.	Qualitative	Información detallada en capítulo: Electrificación limpia		
Salud y seguridad de la fuerza laboral	IF-EU-320a.1	(1) Total Recordable Incident Rate (TRIR)	Rate	0.08		
		(2) Fatality Rate	Rate	0	0	
		(3) Near Miss Frequency Rate (NMFR)	Rate	4.15		
End-use efficiency and demand	IF-EU-420a.1	Percentage of revenues of electric utility companies derived from rate structures that (1) are decoupled and (2) include a Lost Revenue Adjustment Mechanism (LRAM).	N/A	In the provision of electricity services in Colombia we do not have decoupled revenues or an adjustment mechanism for loss of income LRAM		
	IF-EU-420a.2	Percentage of electric load supplied with smart grid technology	Percentage	12		Enel Grids
	IF-EU-420a.3	Electricity savings by customers, thanks to efficiency measures per market	N/A	There are no mandatory programs; there are only policy guidelines with no specific requirements for companies.		

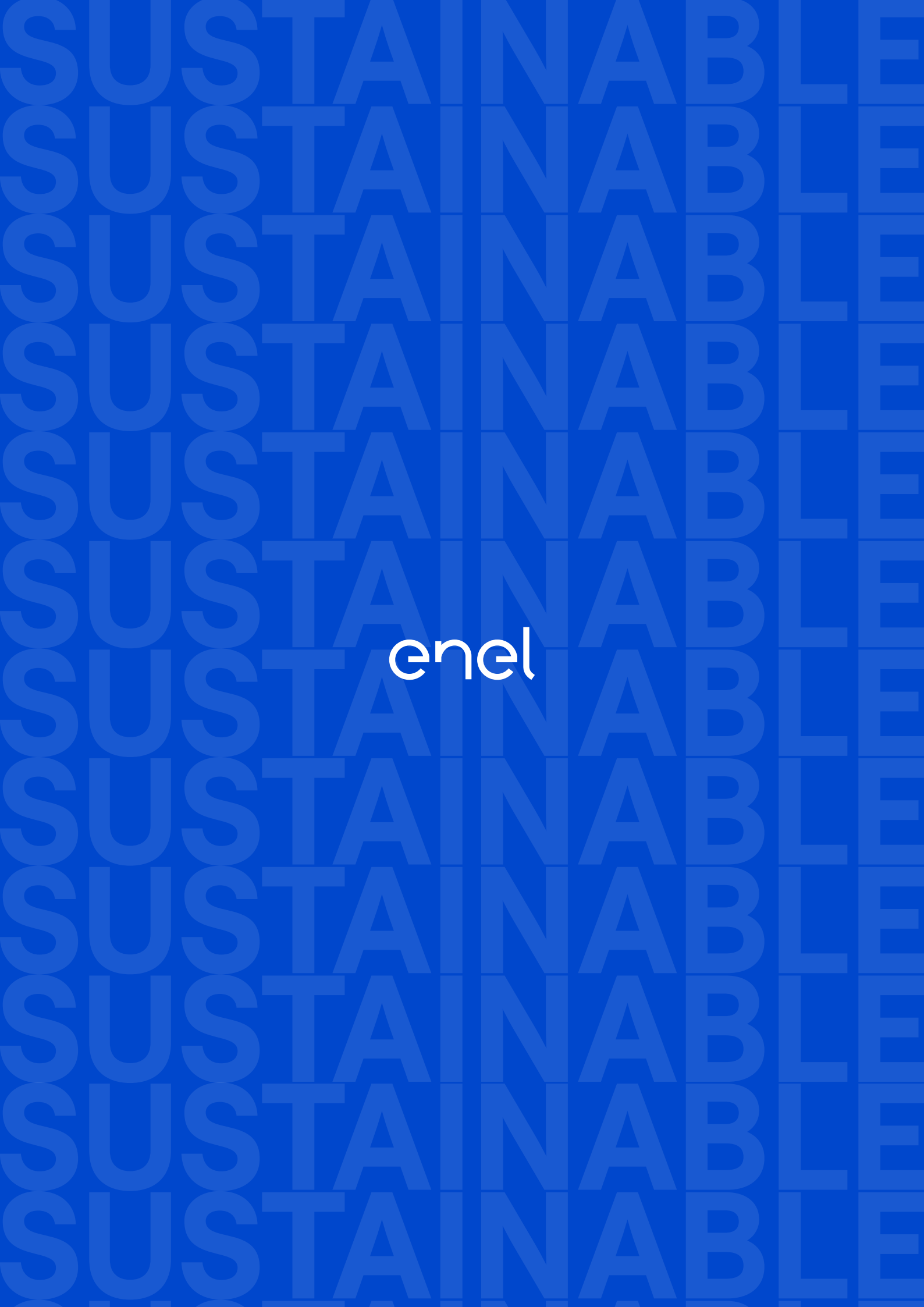
Topic	Code	Metric	Unit of measurement	2023	2024	Observations
Nuclear Safety and Emergency Management	IF-EU-540a.1	Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) "Share Matrix" column.	N/A	N/A	N/A	The company does not have nuclear plants
	IF-EU-540a.2	Description of initiatives to manage nuclear safety and emergency preparedness	N/A	N/A	N/A	
Electric Grid Resilience	IF-EU-550a.1	Number of incidents of non-compliance with physical or cybersecurity standards or regulations.	Number	0	0	Cyber security incidents
	IF-EU-550a.2	(1) System Average Interruption Duration Index (SAIDI)	Minutes	514	487	Enel Grids
		(2) System Average Interruption Frequency Index (SAIFI)	Times	9.53	8.51	Enel Grids
		(3) Customer Average Interruption Duration Index (CAIDI), which includes days in which serious events occur.	Minutes	55.91	57.1	Enel Grids
Activity Parameter	IF-EU-000.A	Number of customers: (1) residential	Number (.000)	3,462		Enel X
		(2) commercial	Number (.000)	337		Enel X
		(3) industrial	Number (.000)	49		Enel X
		Other (official + public lighting)	Number	0.38		Enel X
	IF-EU-000.B	Total electricity supplied to customers: (1) residential	GWh	5,423		Enel X
		(2) commercial	GWh	2,482		Enel X
		(3) industrial	GWh	1,069		Enel X
		(4) all other retail customers	GWh	566		Enel X
		(5) wholesale customers	GWh	9,540		Non-regulated market customers Colombia
	IF-EU-000.C	Length of Transmission and Distribution Lines	Km	76,615	77.415	Breakdown in Chapter: Clean Electrification
	IF-EU-000.D	Total electricity generated, percentage by main source of energy, percentage in regulated markets	GWh	15,959		
	IF-EU-000.E	Total electricity purchased in bulk	GWh	5.82		

TCFD CONTENT INDEX

TCFD	Location	
TCFD – Governance	Information (a)	Chapter: Sustainability Governance
	Information (b)	Chapter: Risk Management
TCFD – Strategy	Information (a)	Chapter: Risk Management Chapter: Sustainability Plan 2024-2026
	Information (a)	Chapter: Stakeholder Priority and Participation Chapter: Communities
TCFD – Risk Management	Information (b)	Chapter: Risk Management Chapter: Nature
	Information (a)	Chapter: Net Zero Ambition
TCFD – Metrics and Targets	Information (b)	Chapter: Nature

ISSB CONTENT INDEX

ISSB	Location
IFRS S1	Chapter: Stakeholder Priority and Participation
IFRS S2	Chapter: Nature Chapter: Net Zero Ambition Chapter: Risk Management



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