

ENEL COLOMBIA S.A E.S.P**Non-consolidates Balance Sheet**

As of September 30, 2023 and December 31, 2022

(In thousand pesos)



ASSETS	September 2023	December 2022
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CURRENT ASSETS

Net available and equivalents	989.885.891	778.874.295
Financial assets	35.833.711	167.503.746
Other non-financial assets	79.405.521	41.335.368
Net commercial accounts receivables and other receivables	2.372.302.329	1.637.471.435
Net accounts receivables from related entities	19.211.617	622.875.651
Net inventories	575.302.366	433.203.351
Assets held for sale	157.399.113	44.579.938
Income tax assets	5.842.707	5.842.707
TOTAL CURRENT ASSETS	4.235.183.255	3.731.686.491

NON CURRENT ASSETS

Non-current financial assets	43.365.564	68.198.935
Other non-financial non-current assets	181.029.628	155.160.879
Net commercial accounts receivables and other receivables	48.459.490	58.016.906
Investments in subsidiaries, joint ventures and associates	3.194.273.729	4.490.467.911
Net intangible assets other than capital gain	764.652.401	790.755.191
Net Property, plant and equipment	19.170.383.406	17.766.782.288
TOTAL NON CURRENT ASSETS	23.402.164.218	23.329.382.110

TOTAL ASSETS	27.637.347.473	27.061.068.601
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LIABILITIES AND EQUITY		
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CURRENT LIABILITIES

Other current financial liabilities	2.642.337.900	1.528.724.711
Commercial accounts payable and other payables	2.009.424.725	1.766.497.053
Accounts payable to related entities	1.440.978.285	220.839.398
Other current provisions	187.929.657	240.450.528
Income tax liabilities	378.825.643	757.200.199
Other non-financial liabilities	337.354.971	296.820.223
Provisions for employee benefits	121.309.581	123.678.198
TOTAL CURRENT LIABILITIES	7.118.160.762	4.934.210.310

NON CURRENT LIABILITIES

Non-current financial liabilities	5.720.712.235	5.868.531.265
Commercial accounts payable and other payables	1.725.442	23.418.755
Accounts payable to related entities	24.152.034	18.690.829
Other provisions	212.070.108	296.161.344
Provisions for employee benefits	433.508.027	367.835.139

Deferred tax liabilities	369.552.423	380.289.561
TOTAL NON CURRENT LIABILITIES	6.761.720.269	6.954.926.893
TOTAL LIABILITIES	13.879.881.031	11.889.137.203

EQUITY

Issued capital	655.222.313	655.222.313
Issue premiums	113.255.816	113.255.816
Merger premiums	5.448.823.679	5.448.823.679
Other Reserves	1.851.635.302	1.882.254.998
Capital costs	(6.508.367)	(6.508.367)
Other comprehensive income (OCI)	147.016.823	1.080.945.992
<i>Net income</i>	2.257.717.895	2.859.963.898
<i>Retained earnings</i>	545.026.954	392.697.042
<i>Retained losses</i>	(258.367.060)	(258.367.060)
<i>Earnings form IFRS conversion effect</i>	3.267.493.838	3.267.493.838
<i>Equity effect of business combination</i>	(263.850.751)	(263.850.751)
Accumulated earnings and profit	5.548.020.876	5.997.936.967

TOTAL EQUITY	13.757.466.442	15.171.931.398
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TOTAL LIABILITIES	27.637.347.473	27.061.068.601
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ENEL COLOMBIA S.A E.S.P**Income Statement by Nature- Separate**

For the nine-month period from January 1 to September 30, 2023 and 2022

(In thousand of pesos)



Income Statement	Nine- month period from January 1 to September 30	
	2023	2022
Total revenues from ordinary activities and other operating income	11.353.873.906	7.874.303.608
Revenues from ordinary activities	11.237.033.865	7.834.061.123
Other Operating Revenues	116.840.041	40.242.485
PROVISIONING AND SERVICES	(5.612.406.948)	(3.194.359.322)
GROSS MARGIN	5.741.466.958	4.679.944.286
Other work carried out by the entity and capitalized	117.522.764	81.067.722
Personnel Expenses	(372.016.052)	(263.594.333)
Other Fixed Operating Expenses	(444.426.028)	(326.618.349)
GROSS OPERATING PROFIT	5.042.547.642	4.170.799.326
Depreciation and amortization	(606.233.125)	(496.933.335)
Impairment loss	88.101.293	(90.691.323)
OPERATING PROFIT	4.524.415.810	3.583.174.668
NET FINANCIAL EARNINGS	3.935.527.019	3.191.169.460
Financial Revenues	199.494.609	180.543.922
Financial Expenses	(831.794.169)	(474.801.910)
Net exchange difference	43.410.769	(97.747.220)
Earnings of Companies Accounted for by the Equity Method	(229.311.458)	202.304.687
Earnings from sale of assets	(1.203.119)	(2.913.596)
EARNINGS BEFORE TAXES	3.705.012.442	3.390.560.551
Income tax expense	(1.447.294.547)	(1.142.415.525)
NET INCOME	2.257.717.895	2.248.145.026

ENEL COLOMBIA S.A E.S.P

Statement of Cash Flows, Direct Method- Separate

For the nine-month period from January 1 to September 30, 2023 and 2022

(In thousand of pesos)



Statement of Cash Flows, Direct Method	Nine- month period from January 1 to September 30	
	2023	2022

Cash flow from operating activities

Types of collections by operating activity		
<i>Collections from sales of goods and services</i>	10.379.668.288	7.501.787.539
<i>Collections from royalties, fees, commissions and other revenues from ordinary activities</i>	138.592.844	119.642.949
<i>Collections from bonuses and compensation, annuities and other subscribed policy benefits</i>	20.229.150	
Other collections for operating activities	1.969.046.393	1.529.605.006
Types of cash payments from operating activities		
<i>Payments to vendors for supply of goods and services</i>	(5.812.193.619)	(3.325.841.342)
<i>Payments to and on behalf of employees</i>	(282.781.593)	(186.892.810)
<i>Payments of bonuses and compensation, annuities and other obligations from subscribed policies</i>	(49.704.477)	(40.647.535)
<i>Other payments for operating activities</i>	(1.693.443.859)	(1.176.902.619)
Net cash flow from operating activities	4.669.413.127	4.420.751.188
Paid income taxes	(1.679.757.790)	(944.811.460)
Other cash outflows	(169.579.958)	(93.204.345)
Net cash flows from operating activities	2.820.075.379	3.382.735.383

Cash flow used in investment activities		
Cash flow from the loss of control of subsidiaries or other subsidiary businesses or other business	31.498.781	-
Cash flows used in the purchase of non-controlling interest	-	(4.386.800)
Other payments to acquire equity or debt instruments of other entities	(2.606.240)	-
Loans to related entities	(7.500.000)	(275.812.402)
Proceeds from sale of property, plant and equipment	25.000.000	-
Purchases of property, plant and equipment and intangible asset	(2.277.506.460)	(1.105.915.235)
Payments under futures, forwards, options and swaps contracts	(197.159.632)	-
Proceeds from futures, forwards, options and swaps contracts	45.919.965	911.939
Receivables from related entities	559.354.562	9.915.241
Dividends received	249.429.435	362.350.765
Interest received from investment activities	87.725.114	42.293.415
Other cash inflows	-	379.726.671
Net cash flows used in investment activities	(1.485.844.475)	(590.916.406)

Net cash flows used in financing activities

Cash flows used in financing activities		
Proceeds from the issuance of shares	-	757.500.000
Amounts for loans	2.058.065.000	1.722.594.344
Loan repayments	(1.184.603.315)	(1.242.665.584)
Dividends paid to shareholders	(1.371.051.034)	(2.253.668.510)
Interest paid financing	(674.127.345)	(374.778.612)
Interest paid for operating lease (IFRS 16)	(20.438.581)	(10.715.310)
Payments of liabilities for leases (IFRS 16)	(29.243.450)	(14.105.817)
Other cash outflows financing	98.179.417	35.596.675
Net cash flows used in financing activities	(1.123.219.308)	(1.380.242.814)
Increase in cash and cash equivalents	211.011.596	1.411.576.163
Cash and cash equivalents initial balance	778.874.295	211.368.752
Cash and cash equivalents final balance	989.885.891	1.622.944.915