



Total Tax Contribution Enel Américas 2023

May 2024





This is not an isolated action but is in line with the company's tax strategy and tax responsibility, which responds to high standards of transparency, governance, and commitment.

As the largest private electricity company in the region, Enel Américas seeks to contribute concretely to the sustainable development of the countries where it is present. It is a contribution that translates into investments, growth, and job opportunities but is also linked to the fiscal sphere, with the payment of taxes being a mechanism for redistributing wealth that favors equity within societies.

Six years ago, the company implemented the Total Tax Contribution model, which provides information regarding all taxes paid annually clearly and openly. Note that this is not an isolated action but is in line with the company's tax strategy and tax responsibility, which responds to high standards of transparency, governance, and commitment; and that is a reflection of a real internalization of the role of taxes.

In fact, according to the Tax Sustainability Report published by TaxLatam, Enel Américas is the company with the highest level of compliance in this matter, considering the thirty companies with the greatest stock market presence in Chile, according to the IPSA.

We encourage other companies in Latin America to continue advancing on this path and promote best tax practices, hoping that our region will be a benchmark in ESG.



Rafael De la Haza

CFO, Enel Américas

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1. Enel Américas' Tax Strategy, Governance and Principles



Tax Transparency approach

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

Tax strategy

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

Tax strategy objectives

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

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



Tax Transparency approach

Tax strategy principles

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



Values

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



Legality

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



Tone at the top

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



Transparency

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



Shareholder value

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

Tax Transparency approach

Governance

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

Compliance

The Group entities must respect the principle of legality, by swiftly applying the tax laws of the countries where the Group operates, to ensure that the wording, spirit and purpose of the applicable tax rule or system is respected. Moreover, Enel Group does not undertake behaviors or domestic or cross-border operations that result in purely artificial constructions, that do not reflect the economic reality and from which it is reasonable to expect undue tax advantages, where they conflict with the purpose or spirit of tax provisions or system in question and give rise to double deduction, deduction/non-inclusion or double non-taxation, including as a result of any divergence between the tax systems of different jurisdictions.



Tax Transparency approach

Intercompany transactions

All intercompany transactions follow a transfer pricing policy, which has been adopted by the Enel Group in line with the arm's length principle, an international standard established by the Model Tax Convention and referred to in the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (hereinafter also referred to as the "OECD Guidelines"). Intercompany relations are structured at market prices and conditions, ensuring value creation in the places where the Group conducts its business.

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



Tax Transparency approach

Low-tax jurisdictions

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

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

Tax incentives

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



Tax governance, control and risk management

Governance body

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

Organization

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

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



¹For example: Code of Ethics; Zero Tolerance of Corruption Plan; Enel Global Compliance Program (EGCP), corporate policies, models and procedures; the tax strategy; the Internal Control and Risk Management System; the proxy system; the sanctions system referred to in the applicable CCNL (national collective bargaining agreement); any other documentation relating to the current control systems; the relevant accounting standards; procedures and IT applications.

Tax governance, control and risk management

Tax Risk

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

In this regard, the Group has adopted a Tax Risk Policy whose main objective is to provide unambiguous and consistent guidance to the tax units when implementing the TCF at local level.

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

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

The effectiveness and ongoing updates of the TCF are ensured through periodic monitoring of the risk mapping, regular internal audit processes, as well as through the tax authority systems set out under cooperative compliance regimes (where implemented).

The results from the monitoring of tax risks are periodically brought to the attention of the competent Functions and corporate bodies, including to establish the most appropriate way to mitigate such risks. With regard to significant uncertain tax positions, reference should be made to the information and comments provided in the Integrated Annual Report 2023.

Mechanism for stakeholder reports

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

Transparent relationship with stakeholders

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

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



EUROPEAN BUSINESS TAX FORUM

"European business engaging in the public tax debate"

2. Context and Methodology



Purpose of this report and methodology



Enel Américas, in the spirit of its sustainability strategy, manages its tax activities by the values of honesty and integrity.”

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

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

The total tax data, as defined and detailed in the following, is determined through the various taxes paid* by all the entities in the scope of each tax jurisdiction in the year subject to reporting regardless of the tax year to which the taxes refer. The TTC Framework, in line with the approach adopted by the OCED is built around two essential criteria:

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

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

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

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

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

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

*The data for taxes paid includes payments on account, taxes related for previous years, including after assessments, net of refunds obtained. Interest and penalties are not considered.

Background and the purpose of this report

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

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

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



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

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

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

Background and the purpose of this report

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

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

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

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

4. Main Assumptions made during the preparation of this Report

Perimeter: This report takes into account 100% of the tax contribution made by companies whose accounts are consolidated with those of the parent company by the full consolidation method, provided that it has been possible to obtain the necessary information. In particular, this report considers the tax contributions made by 306 Entities in 2023.

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



Background and the purpose of this report

Revenues: The data regarding revenues of individual entities in each country has been provided under local GAAP (Generally Accepted Accounting Principles) or IFRS. For the purposes of this report, such data has been aggregated in order to arrive to an amount at a group level.

Wages and salaries: The data regarding wages and salaries of individual entities in each country has been provided under local GAAP (Generally Accepted Accounting Principles) or IFRS. For the purposes of this report, such data has been aggregated in order to arrive to an amount at a group level. The amount of total wages and salaries retrieved from the financial statements was generally net of social security contributions, incentives or benefits, severance costs. However, the exact principle depends on the accounting standards applied. Where possible, personal taxes were also excluded from wages and salaries for the purpose of calculation.

Profit before taxes: Report considers data on Profit before taxes, which is provided under GAAP used for the purposes of the Country by Country Report, using the indicator “EBT/earnings before taxes” from the local reporting. For the purposes of this report, such data has been aggregated in order to arrive to an amount at a group level.

The amount of Profit before taxes excludes intercompany dividends in order to avoid double-counting of the same income of various entities, if that income was distributed as dividends to the other entities of Enel Américas. Such calculation allows to reflect the objective amount of Profit before taxes at country levels, and to calculate the objective ETRs since dividends are usually subject to beneficial tax treatment compared to the other types of income (so-called ‘participation exemption’ regime).



Background and the purpose of this report

Effective tax rate: Effective tax rate (ETR) shall be calculated as the ratio of “Corporate Income Tax expense” divided by “Profit before taxes”. The ETR has been determined under accrued basis.

Nominal tax rate: Nominal tax is a country’s statutory corporate income tax levied on the profit of a company operating in the country. The Nominal tax rate indicates the amount of tax liability in relation to taxable income, which is defined in the country's tax law.

Total Tax Contribution indicators

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

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

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

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

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

3. Executive Summary

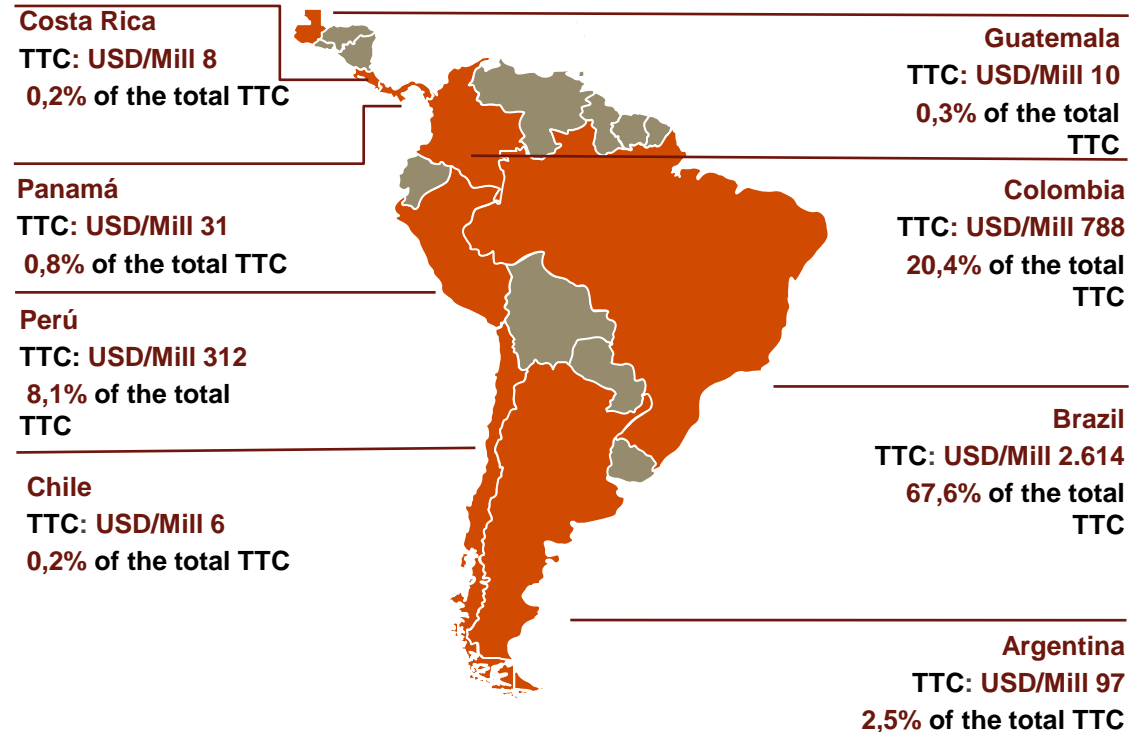




Enel Américas – Key figures 2023

	Entities	Qty.	306
	Revenues	USD/Mill	20.054
	Profit before tax	USD/Mill	2.762
	Profit tax accrued	USD/Mill	857
	Profit tax paid	USD/Mill	941
	Taxes borne	USD/Mill	1.894
	Taxes collected	USD/Mill	1.972
	Employees	Qty.	15.399

Countries in which Enel Américas operates

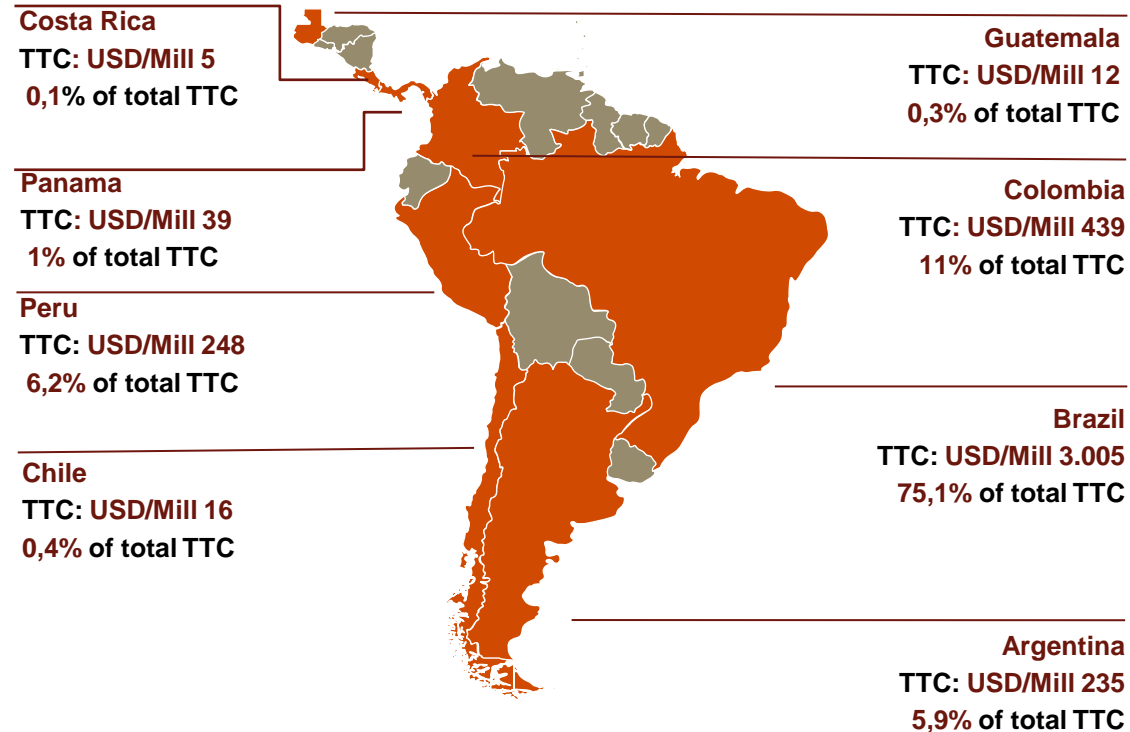


- Countries with Enel Américas presence, considered in TTC Report
- Countries without Enel Américas presence

Enel Américas – Key figures 2022

Countries in which Enel Américas operates

Entities	Qty.	297
Revenues	USD/Mill	20.685
Profit before tax	USD/Mill	3.201
Profit tax accrued	USD/Mill	804
Profit tax paid	USD/Mill	593
Taxes borne	USD/Mill	1.474
Taxes collected	USD/Mill	2.525
Employees	Qty.	15.206



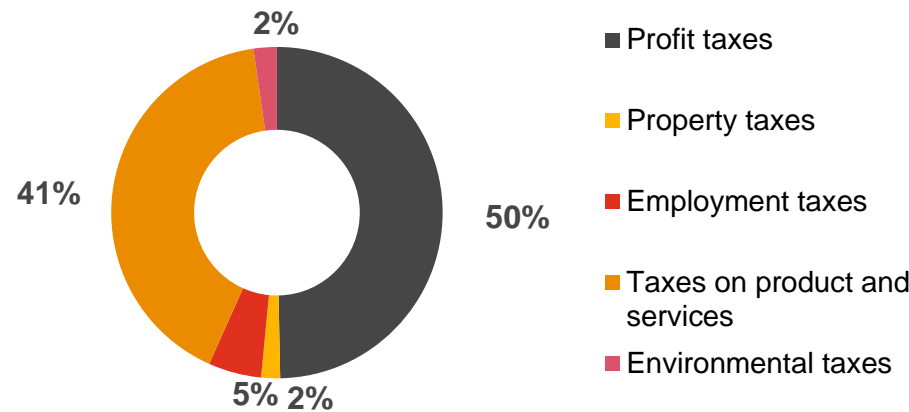
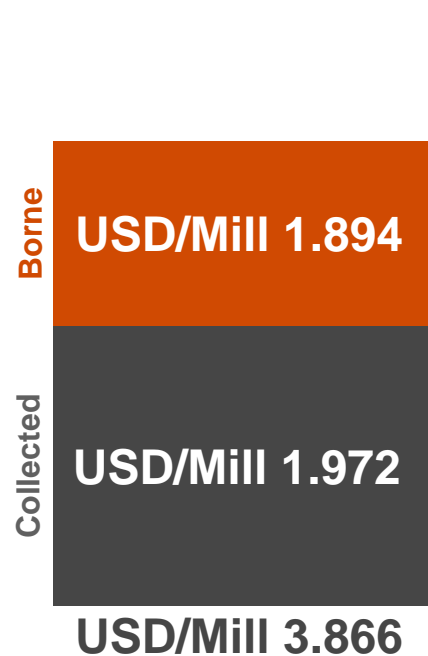
- Countries with Enel Américas presence, considered in TTC Report
- Countries without Enel Américas presence.



Total Tax Contribution

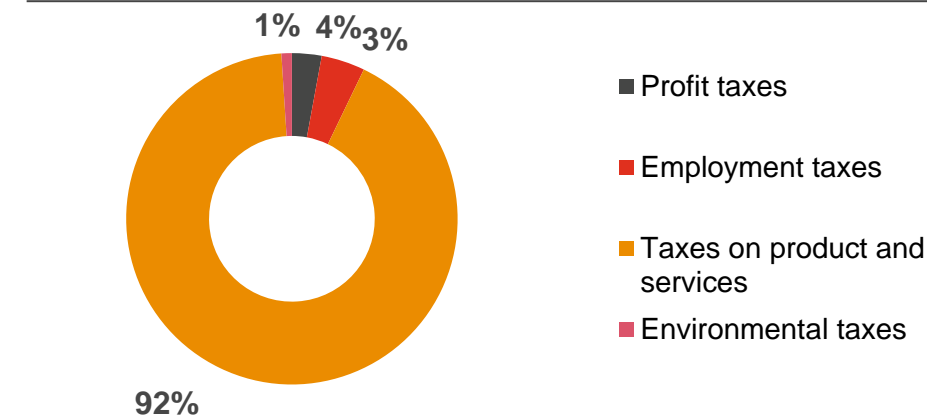
Enel Américas' Total Tax Contribution in the year **2023** amounted to **3.866 million US dollars**, which decreased by 3% compared to the year **2022**, from where **Enel Américas** had a **Total Tax Contribution of 3.999 million US dollars**.

Note that **49%** of the Total Tax Contribution corresponds to **Taxes borne** and the remaining **51%** to **Taxes collected**.



Taxes borne 2023

Taxes borne by **Enel Américas** in the year 2023 amounted to **1.894 million US dollars**. Most of this amount corresponds to **Profit taxes**, which represent **50%** of the **Taxes borne**. This amount also **Taxes on products and services** which represents **41%** of the **Taxes borne**.



Taxes collected 2023

Taxes collected by **Enel Américas** in the year 2023 amounted to **1.972 million US dollars**. Most of this amount corresponds to **Taxes on products and services** which represents **92%** of the **Taxes collected**.

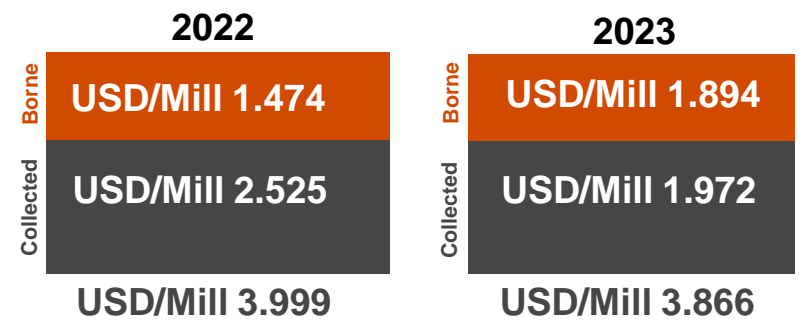
[*] Total Tax Contribution considers the total amount of taxes paid in 2023 on cash basis

Main indicators and trends of the TTC



Trends and indicators

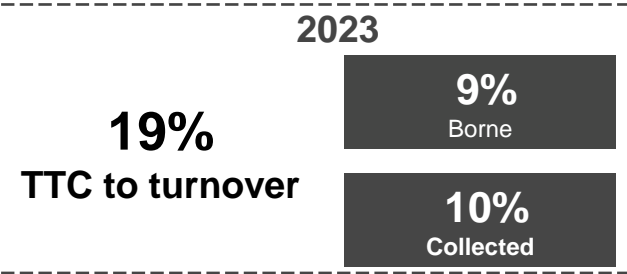
TTC trend in 2022-2023



Taxes borne over the past year have been increased by approximately 420 million US dollars which represents a 28% increase in relative terms, mainly due to the increase of 91% of the **Profit taxes paid** in Colombia (242 million US dollars). Such an increase was almost netted by the decrease in the **Profit taxes paid** in Argentina a 67% (16 million US dollars).

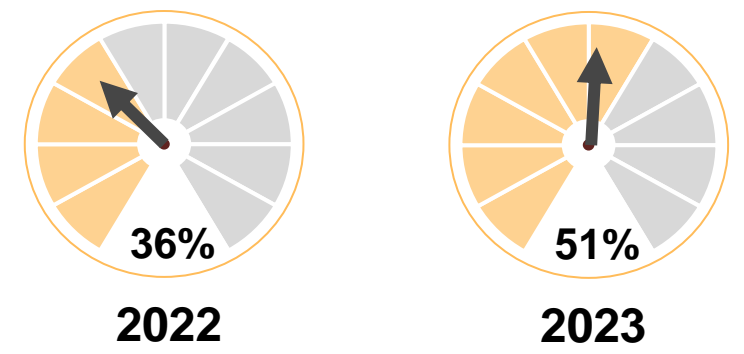
Taxes collected have decreased by approximately 553 million US dollars, which represents in relative terms 22% of the total contribution. Such a decrease is mainly due to a decrease in the **Income Tax in Argentina** of 8 million US dollars, corresponding to 73%.

TTC to turnover



In the year 2023, the **Total Tax Contribution** made to the public authorities represented **19%** of the total generated revenues. For every 100 US dollars of generated revenues, 19 US dollars were used to pay taxes.

TTC trend rate in 2022-2023



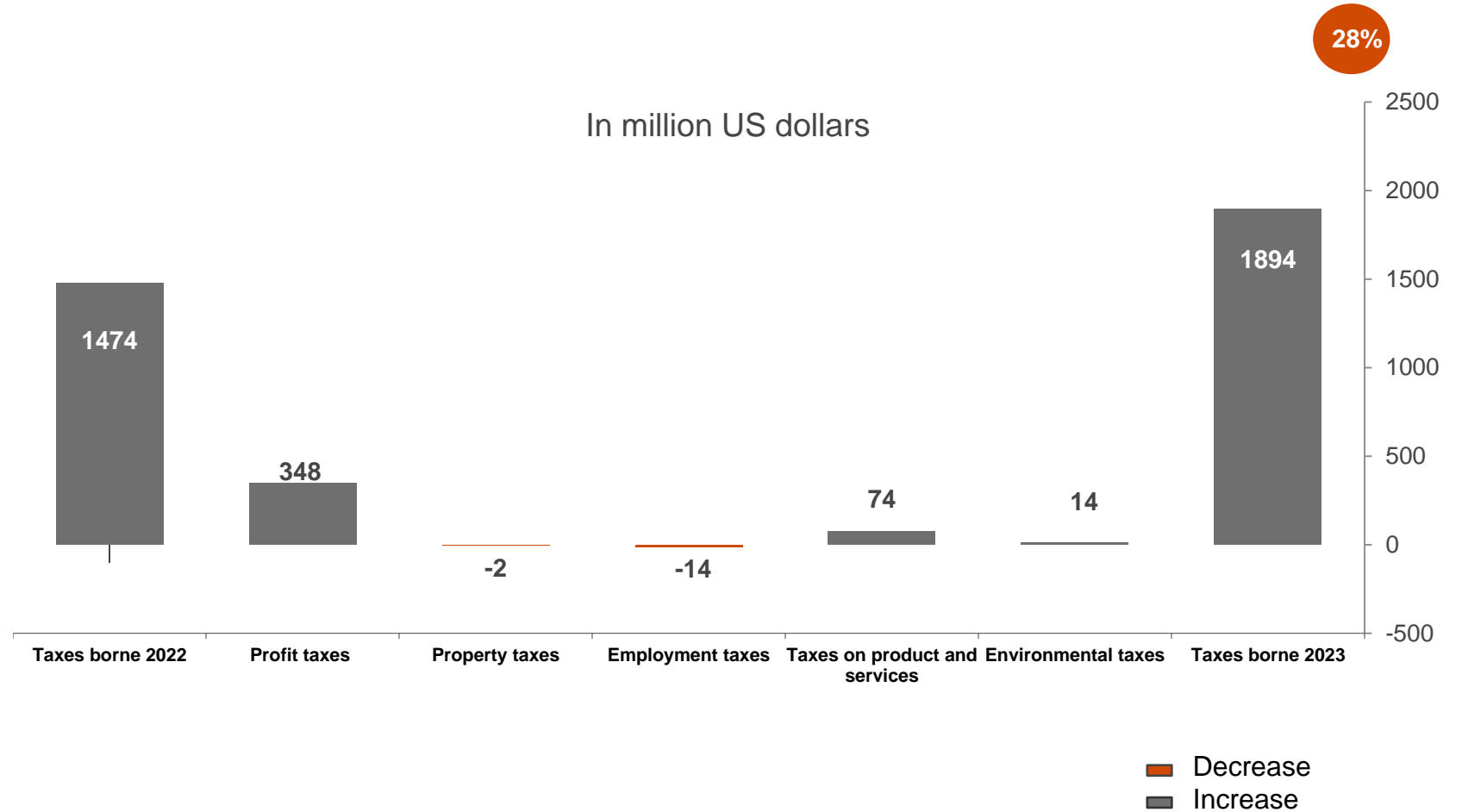
In the year 2023, the **Total Tax Contribution** of **Enel Américas** increased a **15%**, compared to the year 2022.

This trend is mainly due to an increase in Taxes borne of a 28% compared to the year 2022.



Taxes borne trend between 2022 and 2023

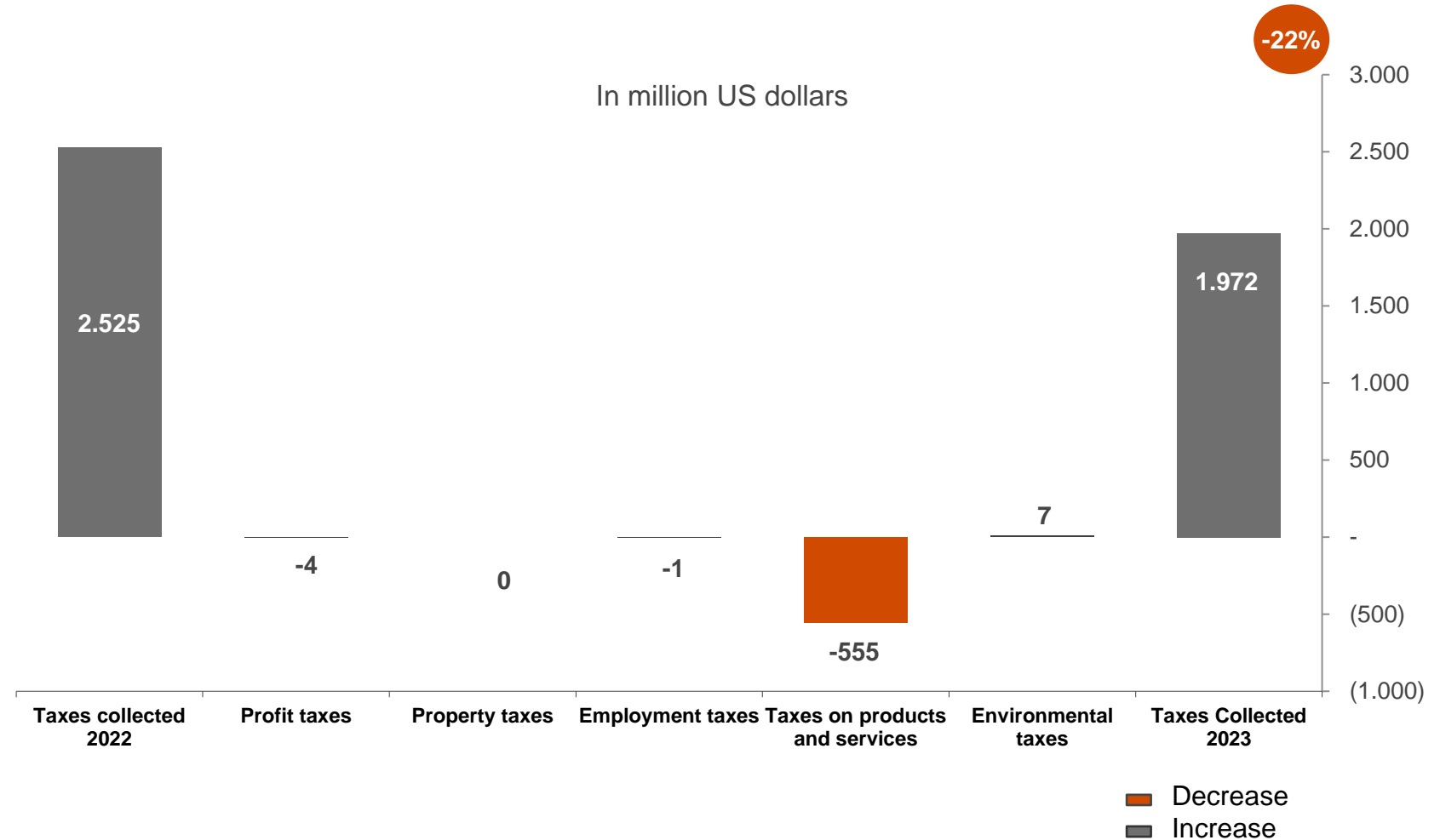
The increase in **Taxes borne** of 28% between the year 2022 and 2023, is related to the increase on the **Profit taxes** in Colombia, given that in the year 2023 an increase in collection from the income tax paid.





Taxes collected trend between 2022 and 2023

The decrease in the **Taxes collected** by 22% in the year 2023 in relation to the year 2022, was mainly due to a decrease in the payment of Taxes in Argentina. The latter is due to a decrease in the income tax collected.






4. Total Tax Contribution (TTC) by Country






Key figures in Argentina



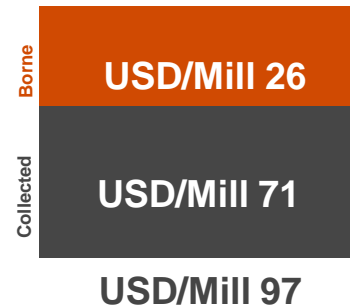
	Entities	17
	Revenues	USD/Mill 2.743

	Profit before taxes	159
	Profit tax accrued	USD/Mill 7
	Profit tax paid	USD/Mill 8

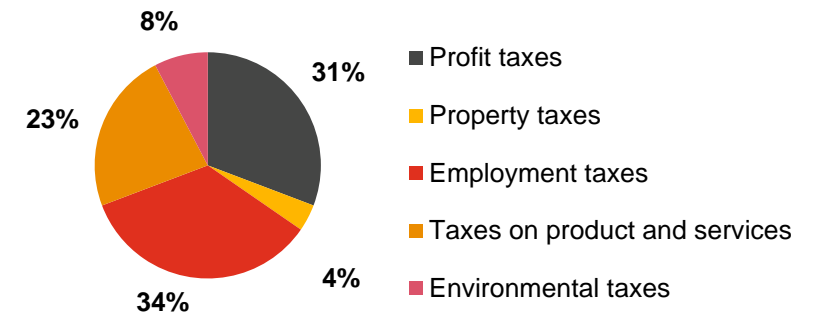
	Employees	Qty. 3.646
	Wage per employee	USD 19.158
	Taxes per employee	USD 4.388



Share in the Total Tax Contribution



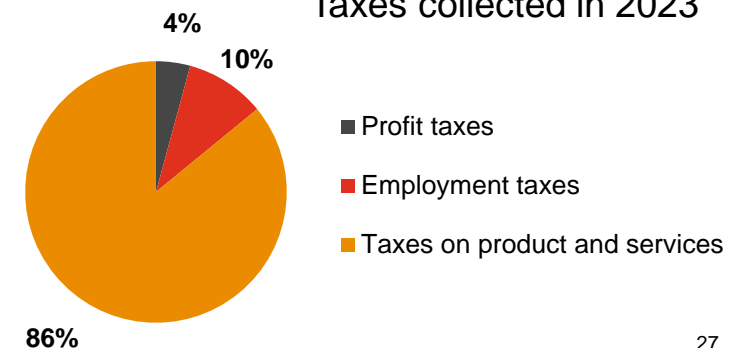
Taxes borne in 2023



Enel Américas in Argentina contributed 2,4% of Enel Américas' entire TTC, amounting to 97 million US dollars. Of this, 27% of the Total Tax Contribution corresponds to Taxes borne, while the remaining 73% corresponds to Taxes collected.

In Argentina, Taxes on products and services collected correspond to approximately 63% of the Total Tax Contribution, which generate the greatest contribution.

Taxes collected in 2023

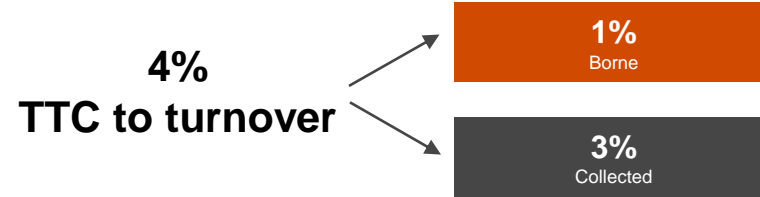




Indicators and trends of Total Tax Contribution in Argentina

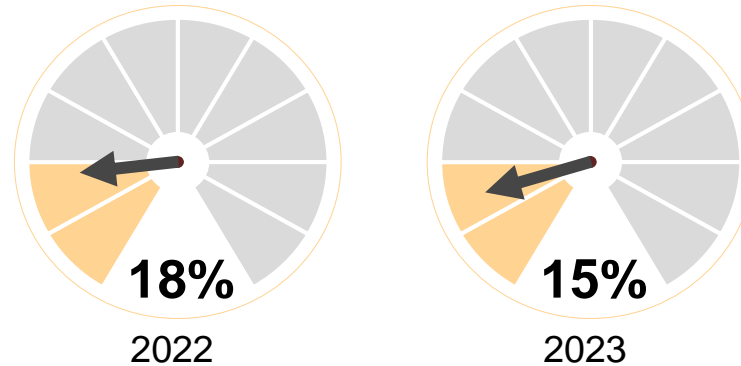
Indicators and Trend

TTC to turnover



In the year 2023 the **Total Tax Contribution** performed to the **Public Authorities** represented **4%** of the total generated revenues. For every 100 US dollars of generated revenues, 4 US dollars were used to pay taxes.

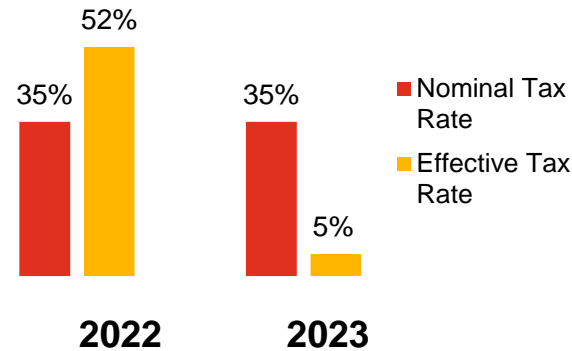
TTC rate trend in 2022-2023



The **Total Tax Contribution** ratio for the year 2023 decreased by **3,6%** compared to the year 2022.

This trend is due to a decrease in the **Profit before tax borne** by 43%, as well as the **Taxes borne** decreased by 54%.

Nominal and effective tax rate



The **Effective Tax Rate (ETR)** of **Enel Américas** in Argentina was **5%** in the year 2023 in relation to the **Nominal Tax Rate** of 35%, which has been determined on an accounting or accrual basis.

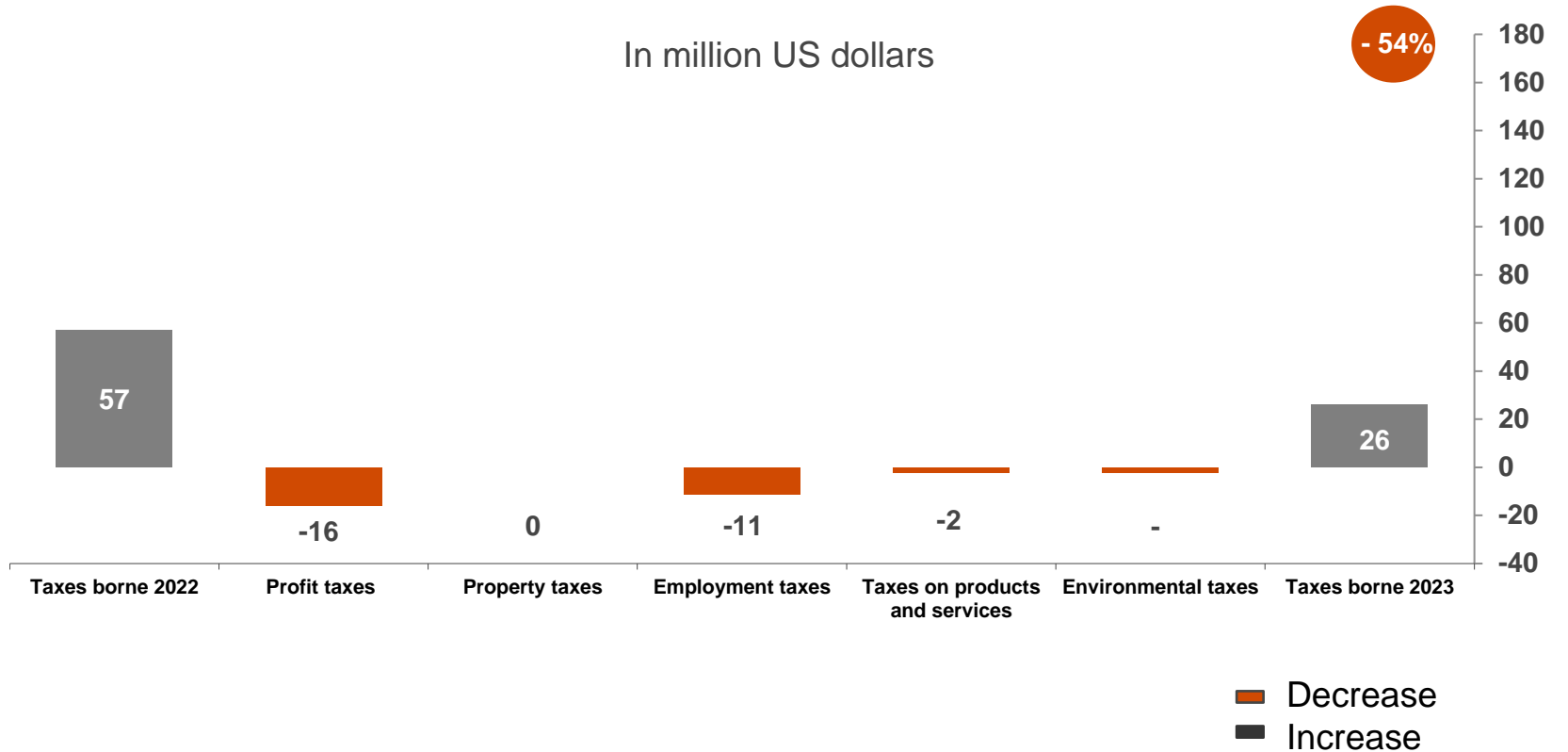
This variation is mostly given by the accounting inflation adjustment and the application of IFRIC standards. Note that for tax purposes these adjustments are not recognized, thus only the tax valuation is adjusted; in addition the tax update of fixed assets acquired as of January 1, 2018.



Taxes borne trend between 2023 and 2022

The decrease in **Taxes borne** is caused mainly due to the devaluation of the Argentinian currency, as a result of an inflation of 211% in the year 2023, therefore, only in dollars is a decrease generated, but in Argentine pesos, there is an increase in Taxes borne .

The increase in taxes in Argentina is mainly due to the Profit taxes which had an increase compared to the previous year because in the year 2022 EDESUR had a tax loss from previous years that decreased the tax base and that loss was completely exhausted in the year 2022, therefore, for the year 2023 there was no tax loss, which produced a greater tax base and consequently a greater tax payment.



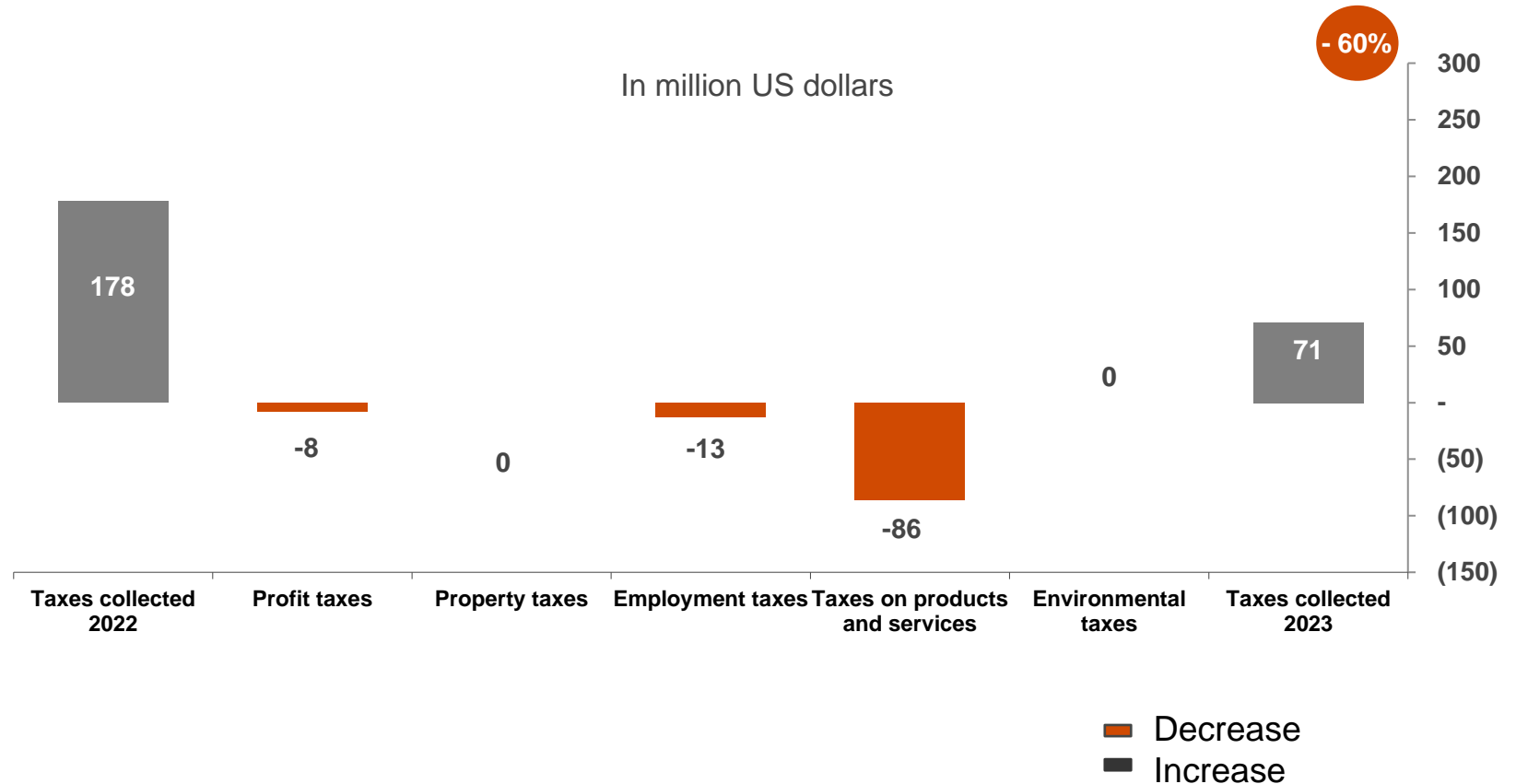
Taxes collected trend between 2022 and 2023



The decrease in **Taxes collected** is generated mainly by the devaluation of the Argentine pesos as a result of an inflation of 211% in the year 2023, therefore, only in dollars is a decrease generated, but in Argentine pesos, there is an increase of the Taxes collected.



The increase in taxes in Argentina is mainly due to the Taxes on products and services, which its increase has a direct relationship with the increase in inflation in Argentina from 94.79% in the year 2022 and 211% in the year 2023. Therefore, the increase in product prices generated an increase in the payment of this tax.




Also, another tax that generated effects in the increase was the Employment tax, which is generated as a result of the increase in salaries that partially compensates for the inflation in the year 2023.






Key figures in Brazil



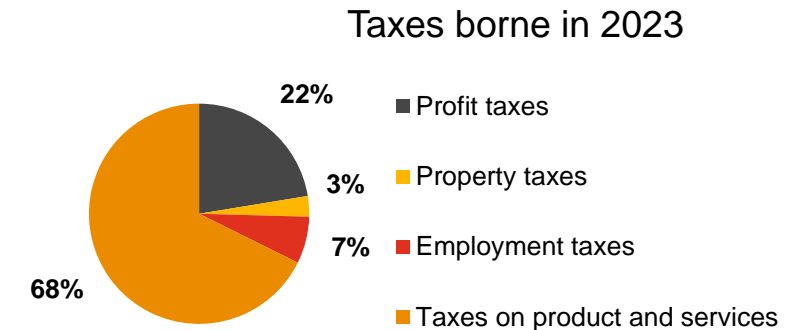
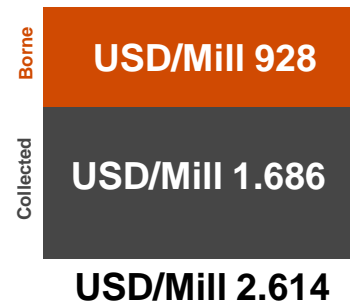
	Entities	237
	Revenues	USD/Mill 10.744

	Profit before tax	USD/Mill 697
	Profit tax accrued	USD/Mill 215
	Profit tax paid	USD/Mill 208

	Employees	Qty. 8.145
	Wage per employee	USD 26.948
	Taxes per employee	USD 13.874

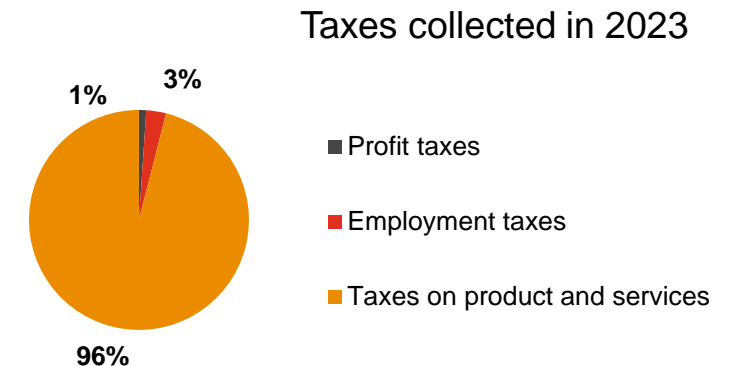


Share on the Total Tax Contribution



Enel Américas in Brazil contributed 67,6% of Enel Américas' entire TTC, amounting to 2.614 million US dollars. Of this, 36% of the Total Tax Contribution corresponds to Taxes borne, while the remaining 64% corresponds to Taxes collected .

In Brazil, the Taxes on products and services collected corresponds to approximately 62% of the Total Tax Contribution.

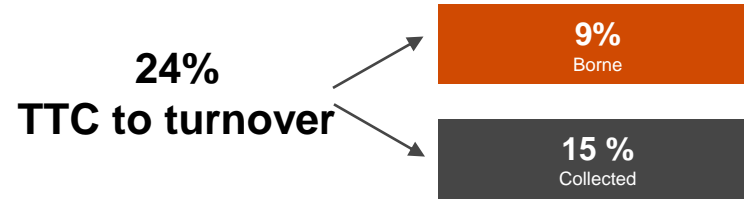


Indicators and trends of Total Tax Contribution in Brazil



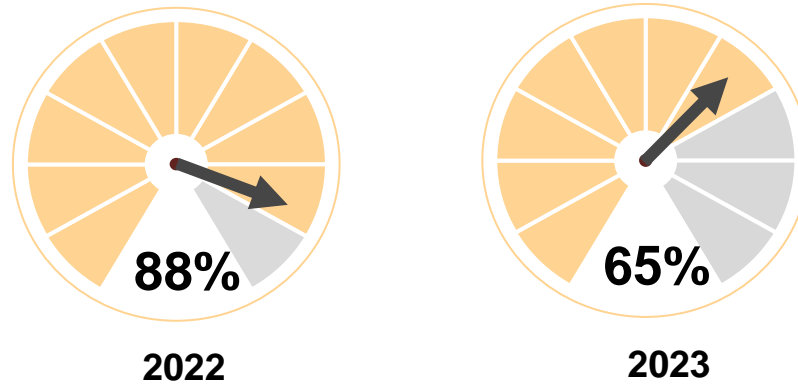
Trend and Indicators

TTC to turnover



In the year 2023, the **Total Tax Contribution** made to the **Public Authorities** represented **24%** of the total generated revenues. For every 100 US dollars of generated revenues, 24 US dollars were used to pay taxes.

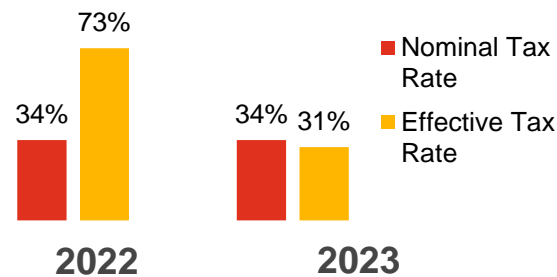
Ratio TTC rate trend in 2022-2023



The **Total Tax Contribution** ratio in the year 2023 **decreased by 23%** compared to the year 2022.

This trend is due to an increase in **Profit before tax borne** by 48% and an increase of the **Taxes borne** by 10%.

Nominal and Effective tax rate



The **Effective Tax Rate (ETR)** of **Enel Américas** in Brazil was **31%** in the year **2023**, in relation with the **Nominal Tax Rate** of 34%, which has been determined on an accounting or accrual basis.

The variation is given as a result of: (i) deductibility for Bad Debts (“Punishment”), (ii) Tax payment calculation mechanism (quarterly), (iii) Non-deductible provisions (temporary derivative adjustments).

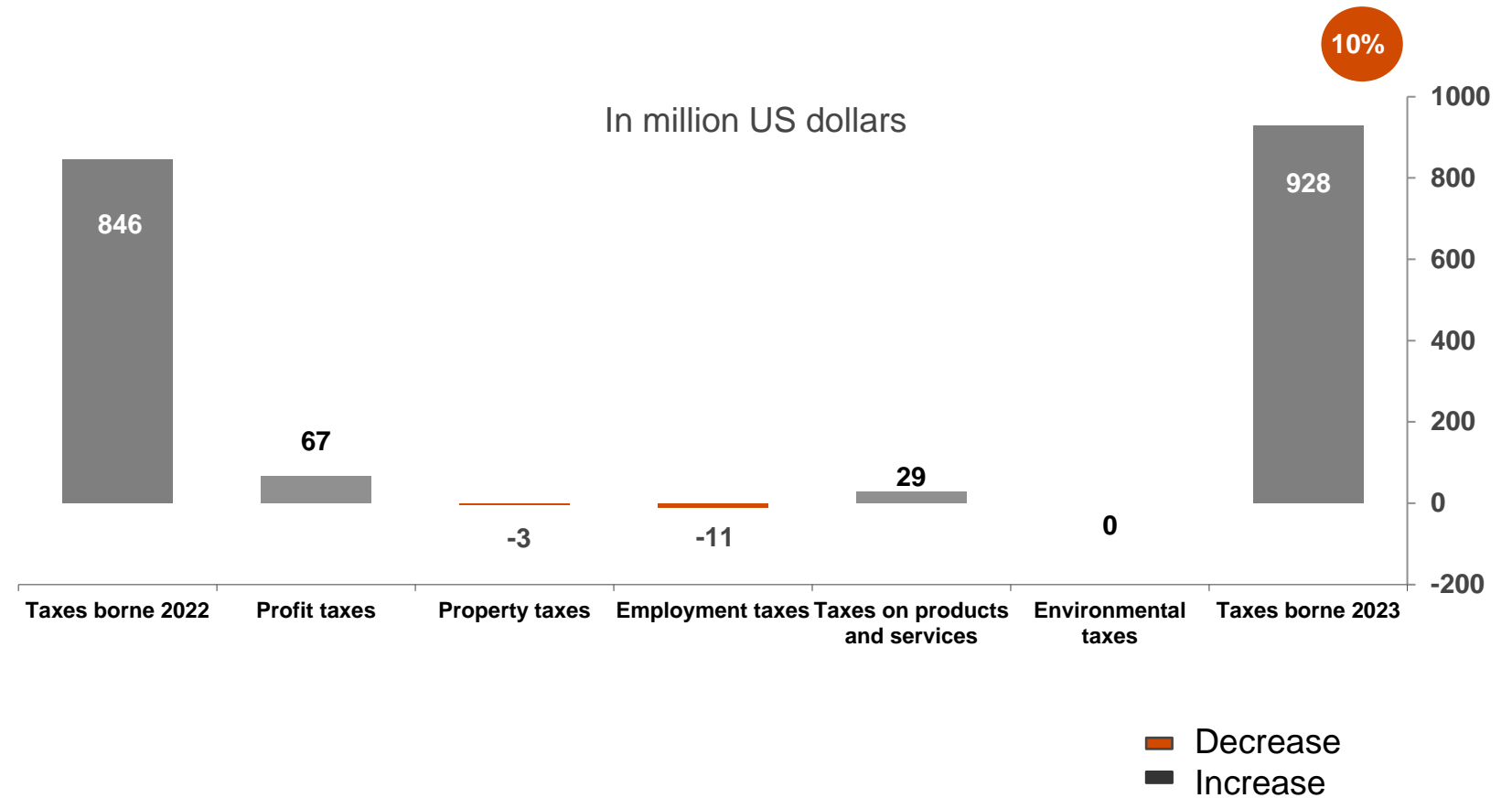


Taxes borne trend between 2023 and 2022

The **Taxes borne** in the year **2023** increased by **10%** compared to the year **2022**, this is mainly due to increases in the **Profit taxes**.

The aforementioned increase is given by:

- i. Changes in the ISR methodology which resulted in the fourth quarter of the year 2022 being paid in the year 2023.
- ii. Increase in Enel Trading's tax base due to new commercial operations.
- iii. Other increases, such as greater tax credits used in the year 2022 than the year 2023, reflecting a lower amount.



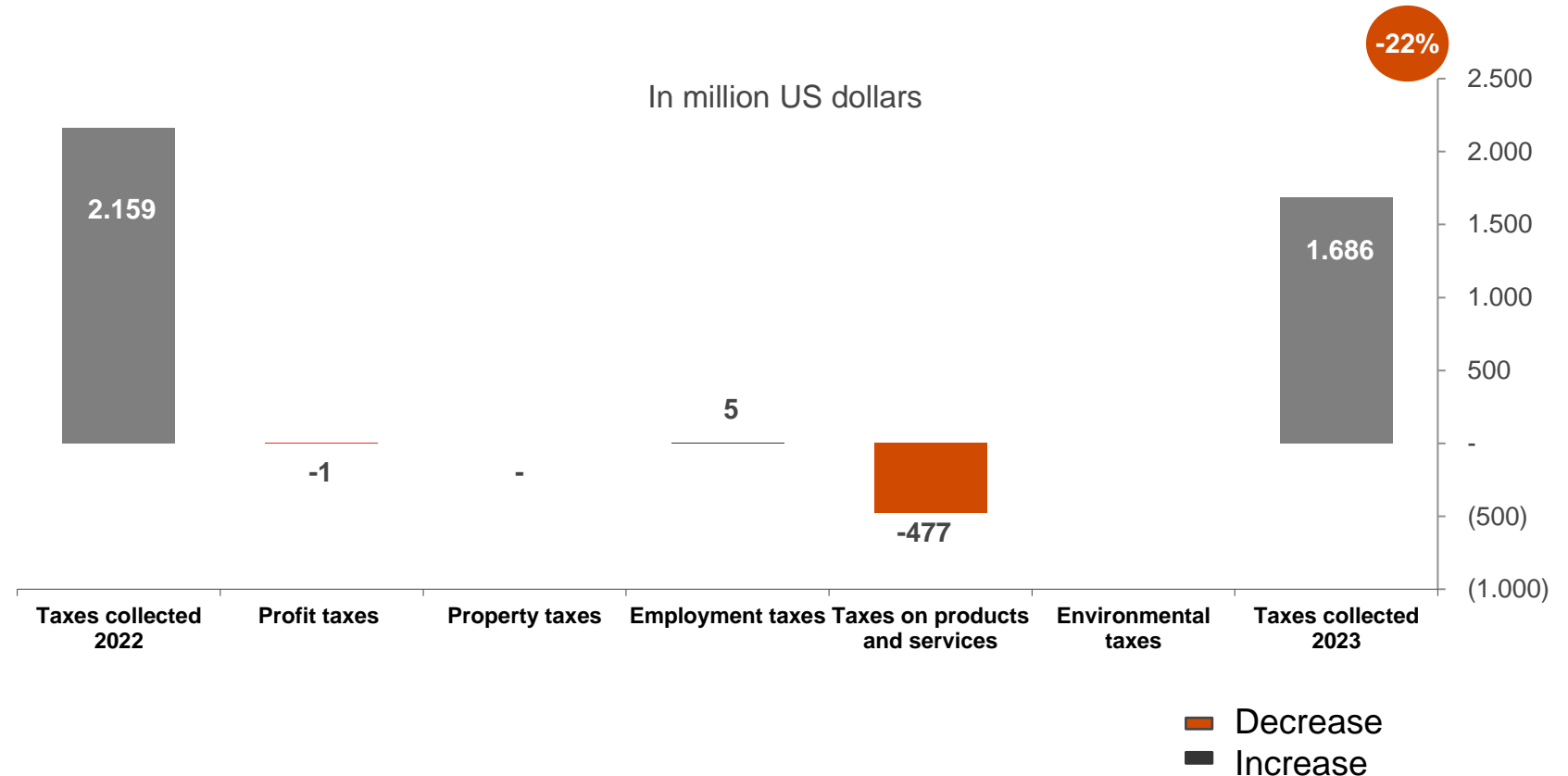
Taxes collected trend between 2022 and 2023



The **Taxes collected** in in the year **2023** decreased by **22%** compared to the year **2022**, this is mainly due to the decrease in **Taxes on products and services**.

The latter is generated due to:

- i) The sale of Central Generadora Termoeléctrica Fortaleza S.A. (CGTF) and Celg Distribuicao S.A. (Enel Goias).
- ii) The decrease is due to Complementary Law No. 194, which changed the tax rate for the Energy sector in mid-2022. The lower rate was in effect throughout the year 2023, which resulted in a lower amount of ICMS.









- ICMS: Impuesto Estatal al Valor Agregado sobre Ventas y Servicios (in English “State Value Added Tax on Sales and Services”)

Key figures in Chile



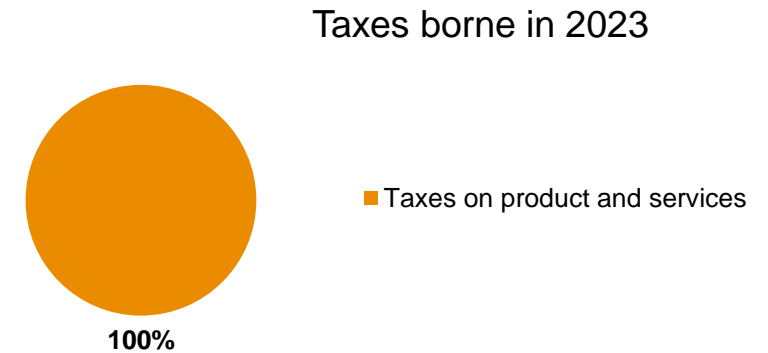
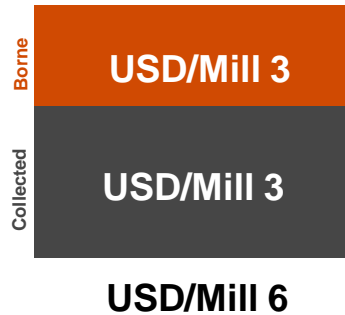
	Entities	2
	Revenues	USD/Mill 0,7

	Beneficios antes de Impuestos	USD/Mill 458
	Profit tax accrued	USD/Mill -9
	Profit tax paid	USD/Mill 0

	Employees	Qty. 20
	Wage per employee	USD 231.604
	Taxes per employee	USD 50.000

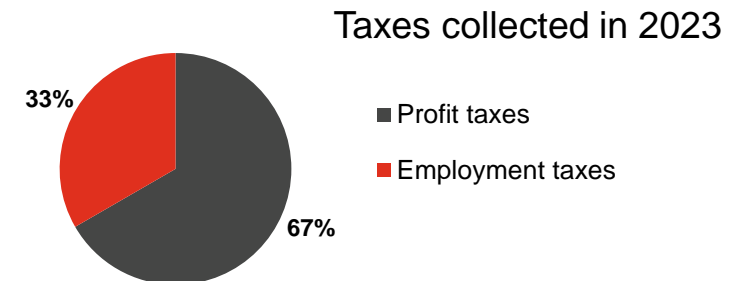


Share on the Total Tax Contribution

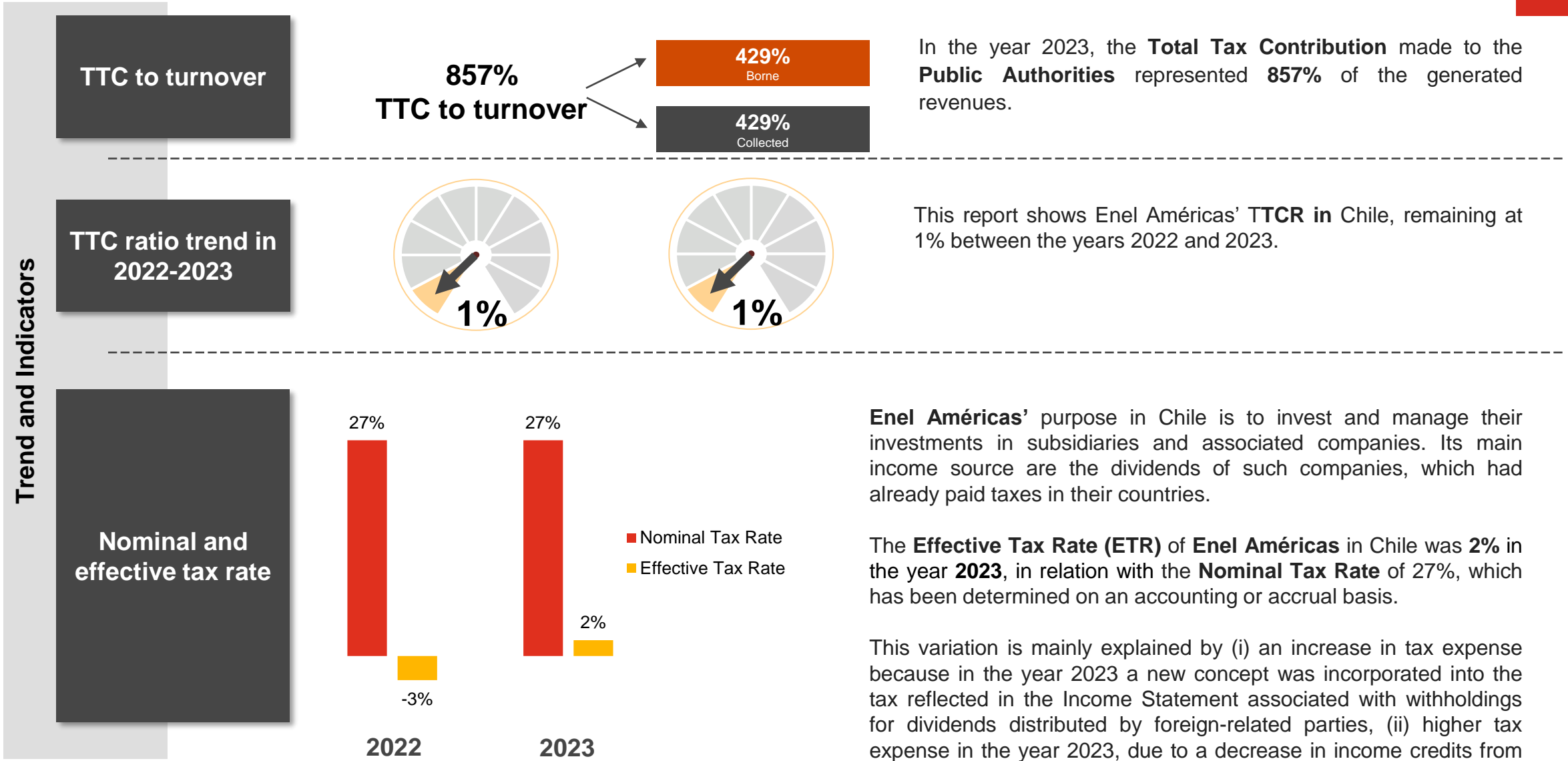


Enel Américas in Chile contributed **0,2%** of Enel Américas' entire TTC, amounting to **6 million US dollars**. Of this, **50%** of the **Total Tax Contribution** corresponds to **Taxes borne**, while the remaining **50%** corresponds to **Taxes collected**.

In Chile, the **Profit taxes collected** correspond approximately **33%** of the **Total Tax Contribution** and **Taxes on products and services borne** correspond to **50%** of the Total Tax Contribution.



Indicators and trends of Total Tax Contribution in Chile

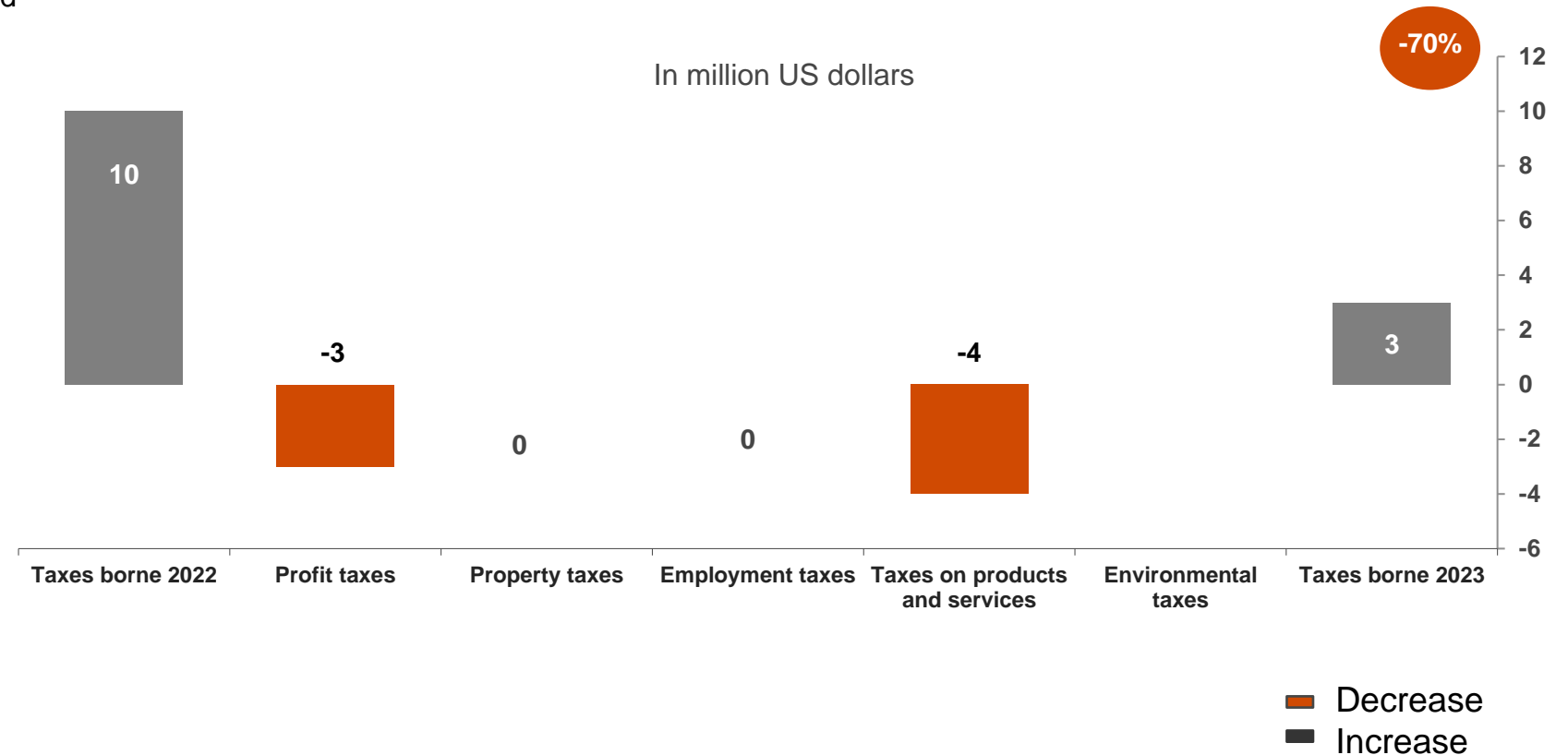


Taxes borne trend between 2023 and 2022



The **Taxes borne** in the year **2023** decreased by **70%** compared to the year **2022**, which is related to:

- i) The decrease in the **Taxes on products and services**, produced by the debt that Enel Américas SA obtained in the year 2022, with the purpose of financing increases in investments in the companies in which it has participated, therefore, in the year 2022, a higher stamp duty was paid because the cap rate was applied, while in the year 2023 the debt was much lower.
- ii) The decrease in **Income tax**, as a result of the fact that in the year 2022 additional tax applied on the interests received from Enel Brazil was withheld, which originate from mutual agreements with the related company and these were paid in full in the year 2022, therefore this tax is not reflected in the year 2023.

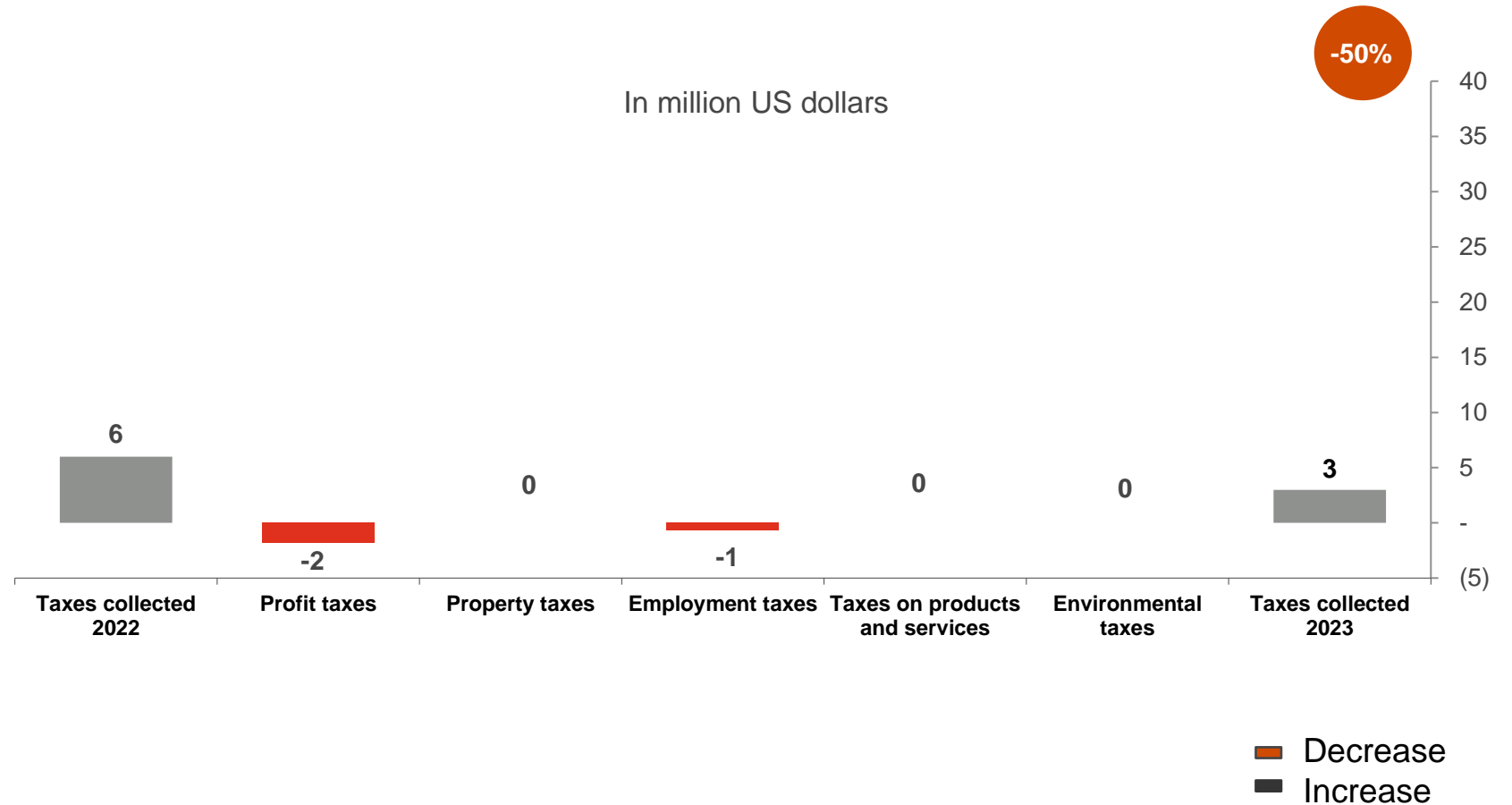




Taxes collected trend between 2022 and 2023

The **Taxes collected** in the year **2023** decreased by **50%** compared to the year **2022**, which is mainly related to the decrease in **Income tax**.




The above is explained by the additional tax withheld on dividends distributed to shareholders. In the year 2022 there was a dividend distribution, however, in the year 2023 there was no distribution. This occurs because dividends are distributed according to the consolidated result of the previous year; for this period there were no profits available to distribute to shareholders, as reflected in the Income Statement for the year 2022.






Key figures in Colombia



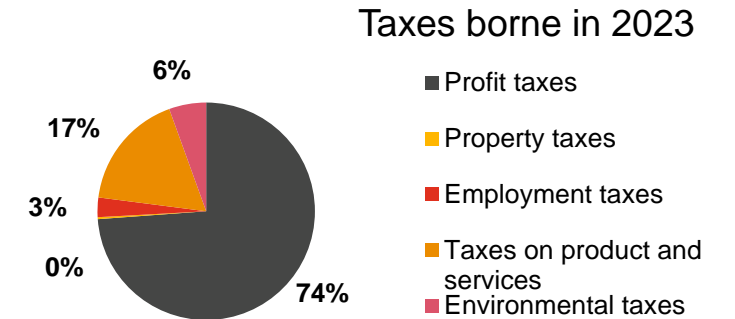
	Entities	14
	Revenues	USD/Mill 4.161

	Profit before tax	USD/Mill 976
	Profit tax accrued	USD/Mill 446
	Profit tax paid	USD/Mill 508

	Employees	Qty. 2.281
	Wage per employee	USD 43.406
	Taxes per employee	USD 15.783

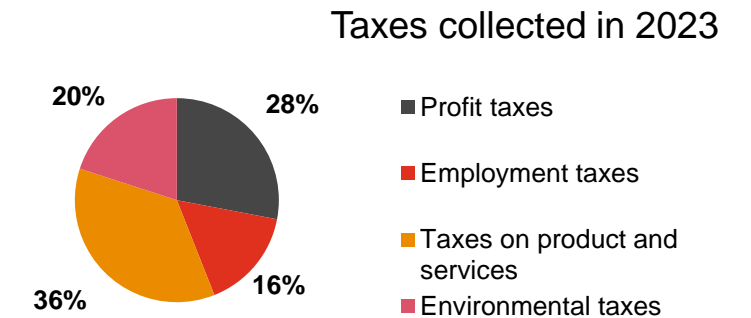


Total Tax Contribution share



Enel Américas in Colombia contributed **20,4% of Enel Américas' entire TTC**, amounting **788 million US dollars**. Of this, **87% of the Total Tax Contribution** corresponds to **Taxes borne**, while the remaining **13%** corresponds to **Taxes collected**.

In Colombia **Profit taxes borne** correspond approximately **64% of the Total Tax Contribution**.

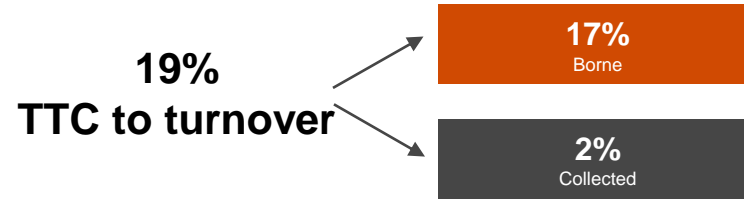


Indicators and trends of Total Tax Contribution in Colombia



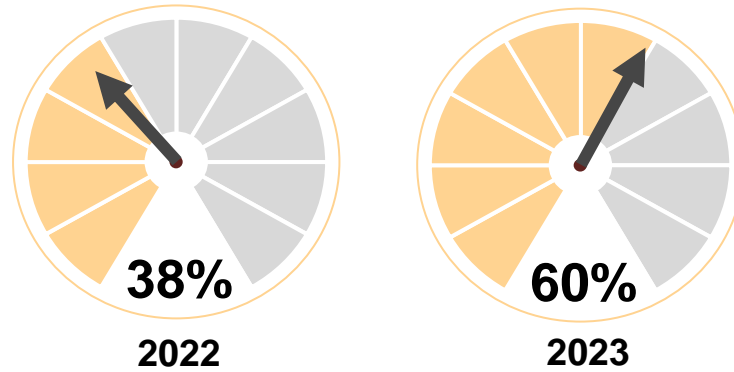
Trend and Indicators

TTC to turnover



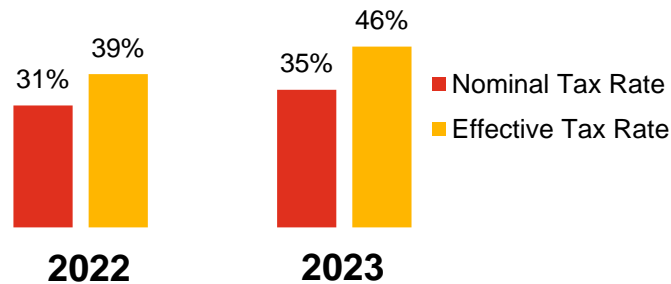
In the year 2023, the **Total Tax Contribution** made to the **Public Authorities** represented **19%** of the generated revenues. For every 100 US dollars of generated revenues, 19 US dollars were used to pay taxes.

TTC Ratio Trend in 2022-2023



The **Total Tax Contribution** ratio in the year 2023 increased by 21% compared to the year 2022. This trend is due to an increase on the **Taxes borne** by 84%, and an increase of the **Profit before tax borne** by 19%.

Nominal and Effective Tax Rate



The **Effective Tax Rate (ETR)** of **Enel Américas** in Colombia was **46%** in the year **2023**, in relation with the **Nominal Tax Rate** of **35%**, which has been determined on an accounting or accrual basis.

This variation is particularly explained by non-tax deductible expenses, which for this period reflect the following: i) Impairment of assets associated with the Windpeshi wind farm project, located in La Guajira; ii) Loss on the sale of the Cartagena Thermal Power Plant, as it is an asset owned for more than two years, such loss is not deductible.

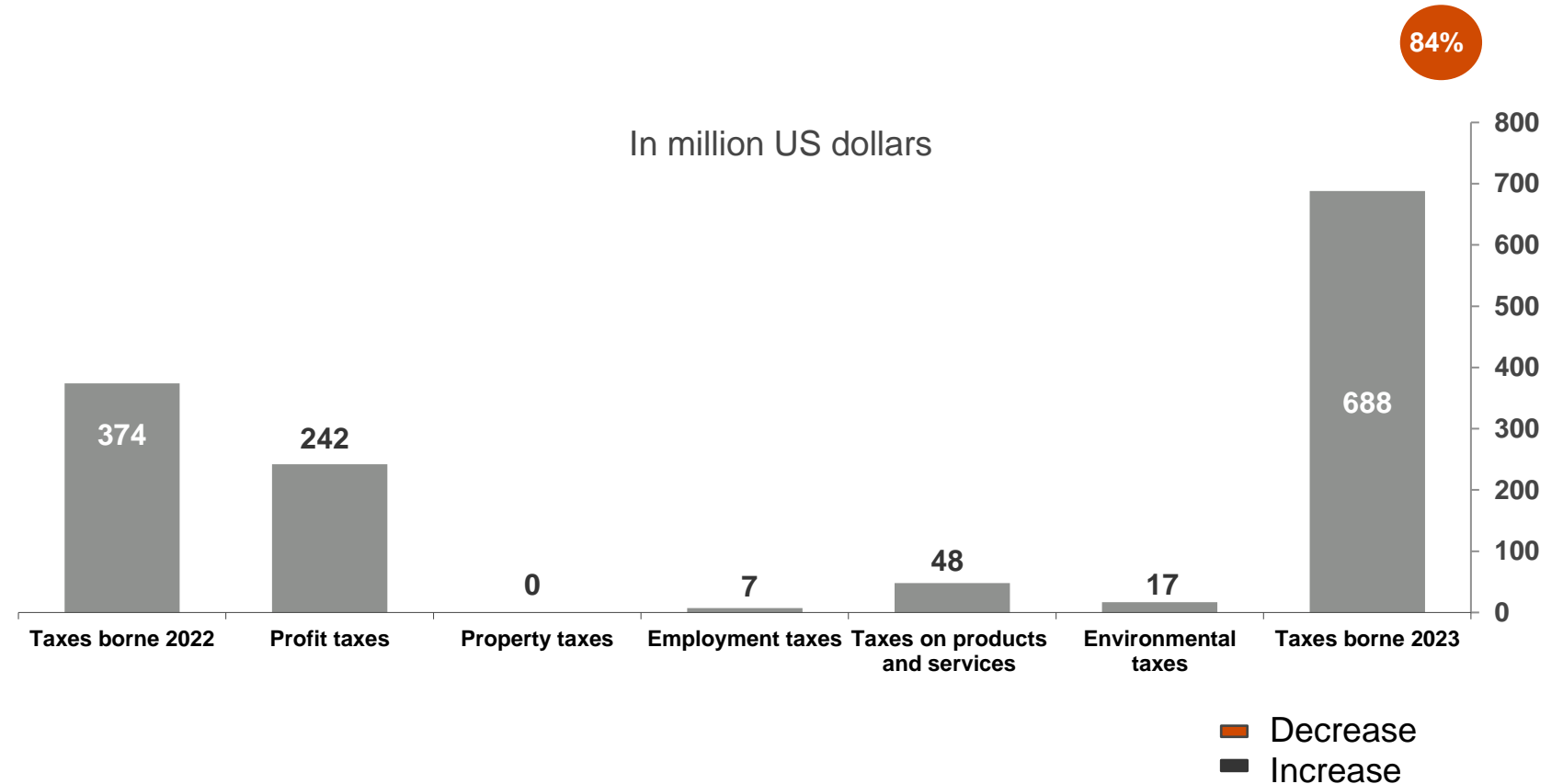


Taxes borne trend between 2023 and 2022

The **Taxes borne** in the year **2023** increased by **84%** compared to the year **2022**, this is mainly related to the increase in **Income tax**.

The previous increase is explained by the following:

- i. Increase in the tax rate from 31% the year 2021 to 35% in the year 2022, this is due to the fact that the report reflects the taxes of the previous year.
- ii. Increase in the activity carried out by the company.

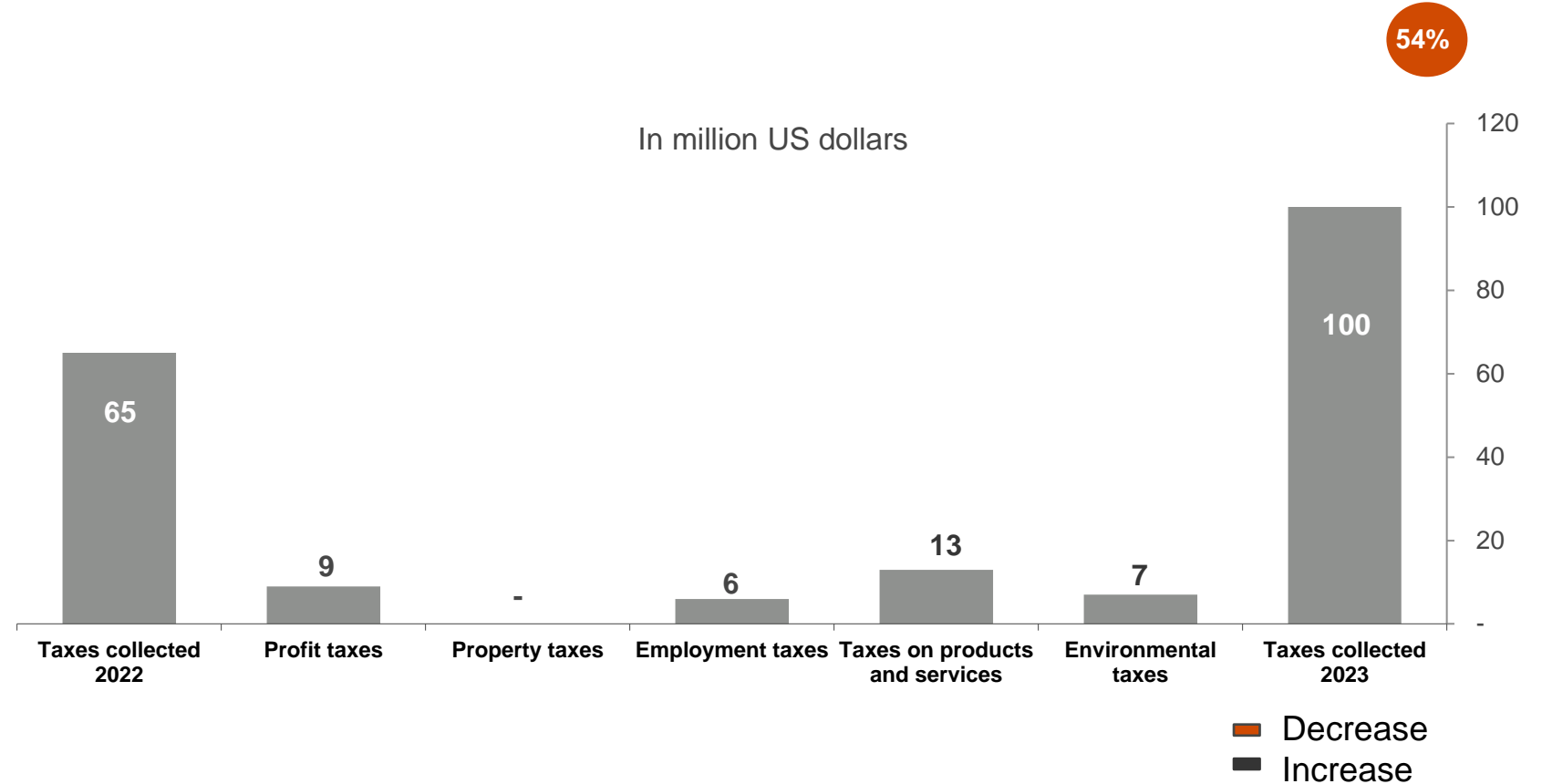




Taxes collected trend between 2022 and 2023

The **Taxes collected** in the year **2023** increased by **54%** compared to the year **2022**, this is mainly related to the increase in the **Taxes on products and services**.


The previous increase is explained by higher purchases from suppliers, whose tax situations are subject to withholding by Enel.





Key figures in Costa Rica



 Entities 5


 Revenues USD/Mill 28


 Pérdida antes de Impuestos USD/Mill 78

 Profit tax accrued USD/Mill 0,3

 Profit tax paid USD/Mill 2

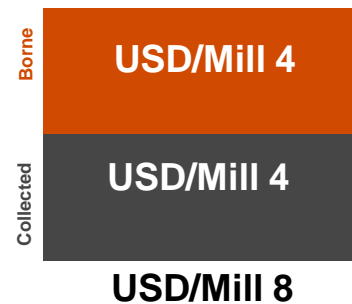
 Employees Qty. 32

 Wage per employee USD 62.813

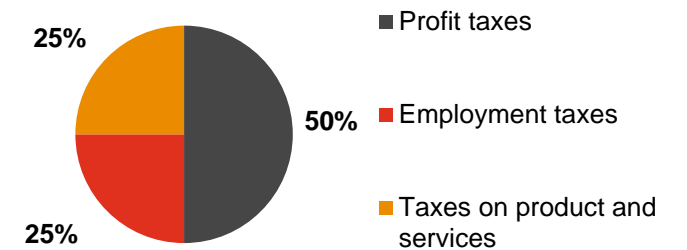
 Taxes per employee USD 31.250



Total Tax Contribution share



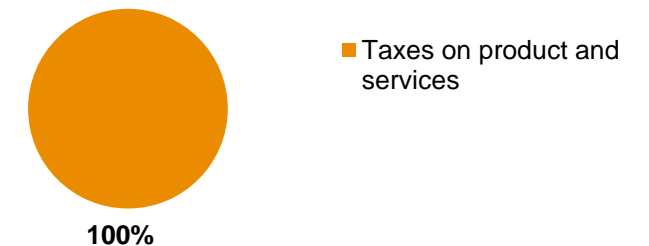
Taxes borne in 2023



Enel Américas in Costa Rica contributed **0,2%** of Enel Américas' entire TTC, amounting **8 million US dollars**, from which **50%** of the **Total Tax Contribution** corresponds to **Taxes borne**, while the remaining **50%** corresponds to **Taxes collected**.

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

Taxes collected in 2023

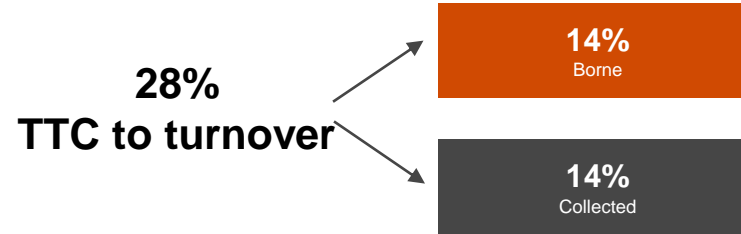


Indicators and trends of Total Tax Contribution in Costa Rica



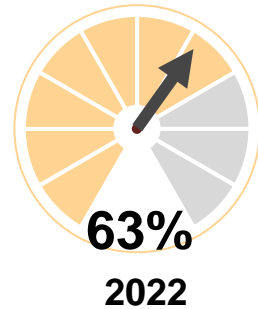
Trend and Indicators

TTC to turnover



In the year 2023, the **Total Tax Contribution** made to **Public Authorities** represented **28%** of the generated revenues. For every 100 US dollars of generated revenues, 28 US dollars were used to pay taxes.

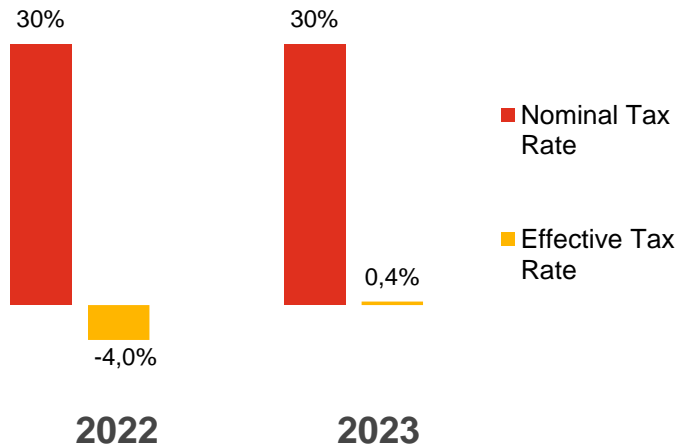
TTC Ratio Trend in 2022-2023



The **Tax Total Contribution** ratio for the year 2023 decreased by 69% compared to the year 2022. This trend is mainly attributed to the increase in **Taxes collected** by 150%; however, **Earnings before tax collected** decreased by 2.504%.

It does not reflect in the 2023 graphic as it corresponds to a negative value.

Nominal and Effective Tax Rate



The **Effective Tax Rate (ETR)** of **Enel Américas** in Costa Rica was **0.4%** in the year **2023**, in relation with the **Nominal Tax Rate** of **30%**, which has been determined on an accounting or accrual basis.

This variation is mainly explained by the tax loss results of the company PH Chucas SA, which does not determine deferrals on this amount because there is no expectation of having taxable tax profit. Additionally, the variation is explained by the tax adjustment due to the exchange differential associated with the company Enel Costa Rica CAM SA.



Key figures in Guatemala

Entities	6	Profit before tax	USD/Mill 20	Employees	Qty. 92
Revenues	USD/Mill 107	Profit tax accrued	USD/Mill 4	Wage per employee	USD 38.261
		Profit tax paid	USD/Mill 5	Taxes per employee	USD 0



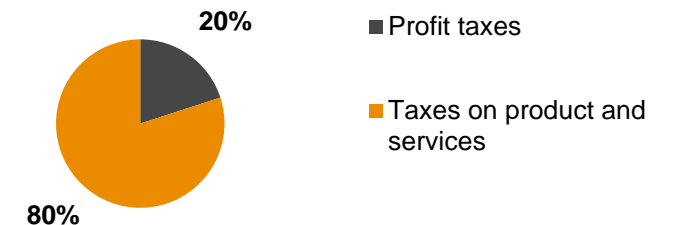
Total Tax Contribution share



Taxes borne in 2023



Taxes collected in 2023



Enel Américas in Guatemala contributed 0,3% % of Enel Américas' entire TTC, amounting 10 million US dollars. Of which, 50% of the Total Tax Contribution corresponds to Taxes borne, while the remaining 50% corresponds to Taxes collected.

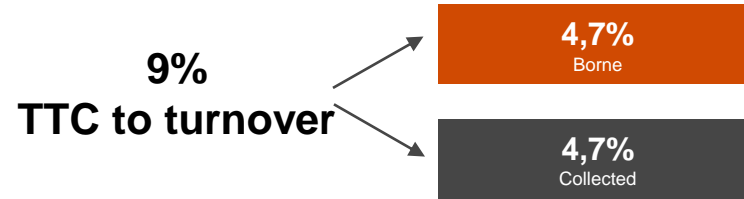
In Guatemala, The Taxes on products and services collected correspond to approximately 40% of the Total Tax Contribution, and the Profit tax borne reach approximately 50% of the Total Tax Contribution.



Indicators and trends of Total Tax Contribution in Guatemala

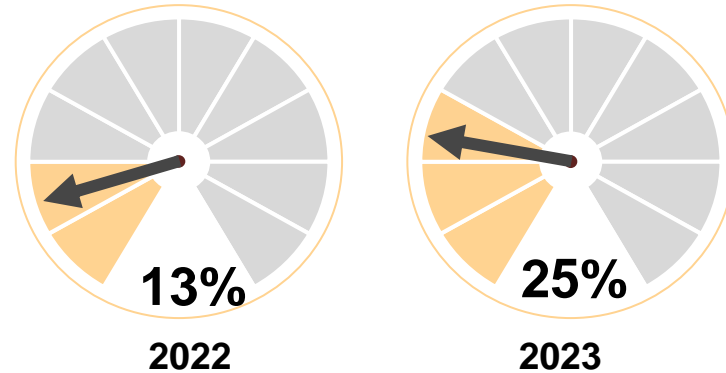
Trend and Indicators

TTC to turnover



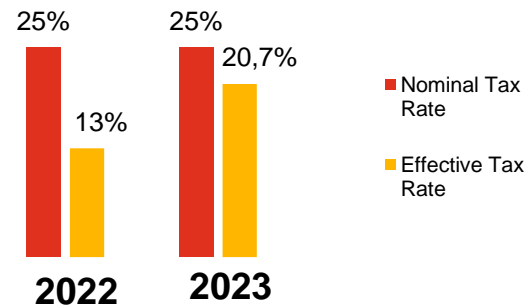
In the year 2023, the **Total Tax Contribution** made to **Public Authorities** represented **9%** of the generated revenues. For every 100 US dollars of generated revenues, 9 US dollars were used to pay taxes.

TTC Ratio in 2022-2023



During the year 2023, the **Total Tax Contribution Ratio of Enel Américas** in Guatemala was 25%. This means that of the **Profit before tax borne** (20 million US dollars), 25% (5 million US dollars) corresponds to **Taxes borne**.

Nominal and Effective Tax Rate



The **Effective Tax Rate (ETR)** of **Enel Américas** in Guatemala was **20,7%** in the year **2023**, in relation with the **Nominal Tax Rate** of **25%**, which was determined on an accounting or accrual basis.


This is mainly explained by the different tax rates in Guatemala since one of the companies pays 25% tax on net income and the rest of the companies are subject to 7% taxation on gross income, therefore, the variation in income directly influences the amount of tax paid. In the year 2022 there was an extraordinary income from insurance compensation, however, in the year 2023 this income was not generated and on the contrary, the income was decreased by the El Niño phenomenon, which produced fewer water resources.


Key figures in Panama



 Entities 11


 Revenues USD/Mill 244


 Profit before tax USD/Mill 39

 Profit tax accrued USD/Mill 15

 Profit tax paid USD/Mill 26

 Employees Ctd 92

 Wage per employee USD 49.239

 Taxes per employee USD 10.870

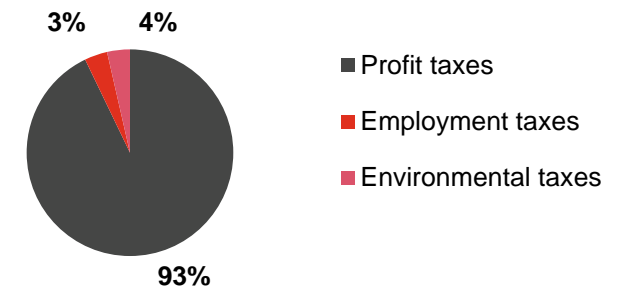


Total Tax Contribution share

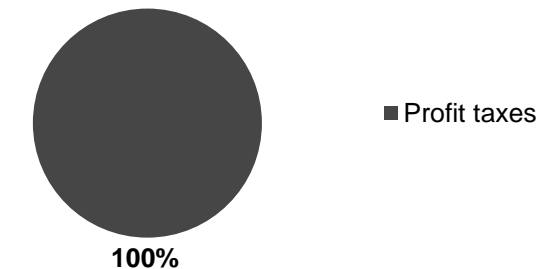


USD/Mill 31

Taxes borne in 2023



Taxes collected in 2023



Enel Américas in Panama contributed **0,8% of Enel Américas' entire TTC**, amounting **31 million US dollars**. Of which **90% of the Total Tax Contribution** corresponds to **Taxes borne**, while the remaining **10%** corresponds to **Taxes collected**.

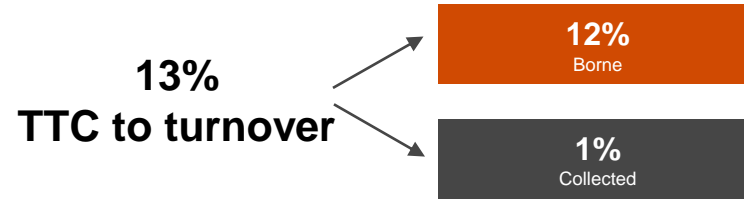
In Panama, **Profit tax borne** corresponds to approximately **84%** of the Total Tax Contribution.



Indicators and trends of Total Tax Contribution in Panama

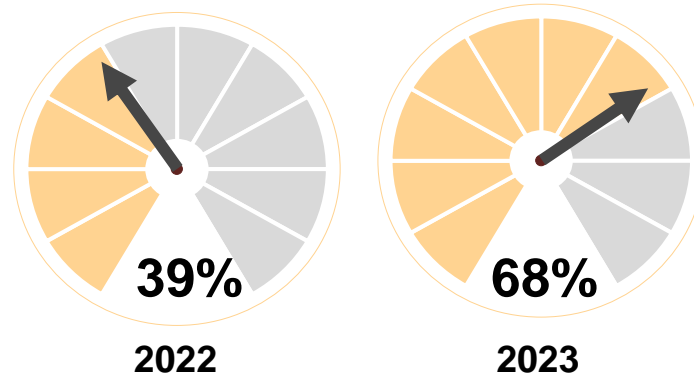
Trend and Indicators

TTC to turnover



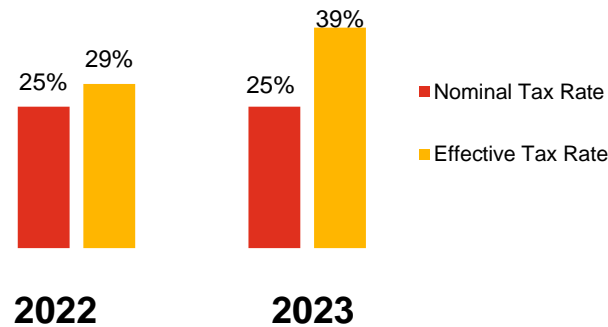
In the year 2023, the **Total Tax Contribution** made to **Public Authorities** represented **13%** of the generated revenues. For every 100 US dollars of generated revenues, 13 US dollars were used to pay taxes.

TTC Ratio in 2022-2023



During the year 2023, the **ratio of the Total Tax Contribution of Enel Américas** in Panama corresponded to **68%**. This means that of the **Profit before tax borne** (41 million US dollars), **68%** (28 million US dollars) correspond to **Taxes borne**.

Nominal and Effective Tax Rate








The **Effective Tax Rate (ETR)** of **Enel Américas** in Panamá was **39%** in the year **2023** in relation with the **Nominal Tax Rate** of 25%, which was determined on an accounting or accrual basis.




This variation is mainly explained by expenses not accepted for tax purposes and non-deductible from the tax basis, along with other adjustments associated with impairment provisions, non-taxable income corresponding to interest earned on bank accounts, and exchange rate differential provisions.

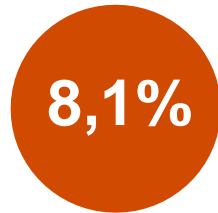
Key figures in Peru



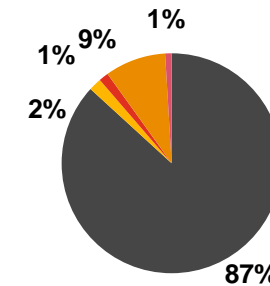
	Entities	14
	Revenues	USD/Mill 2.026

	Profit before tax	USD/Mill 491
	Profit tax accrued	USD/Mill 179
	Profit tax paid	USD/Mill 184

	Employees	Qty. 1.091
	Salarios por empleado	USD 67.021
	Taxes per employee	USD 12.832



Total Tax Contribution share

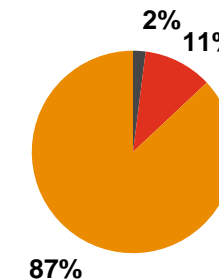


Taxes borne in 2023

- Profit taxes
- Property taxes
- Employment taxes
- Taxes on product and services
- Environmental taxes

Enel Américas in Peru contributed **8,1%** of Enel Américas' entire TTC, amounting **312 million US dollars**. Of which **68% of the Total Tax Contribution** corresponds to **Taxes borne**, while the remaining **32%** corresponds to **Taxes collected**.

In Perú, **Profit tax borne** corresponds to approximately **59%** of the Total Tax Contribution.



Taxes collected in 2023

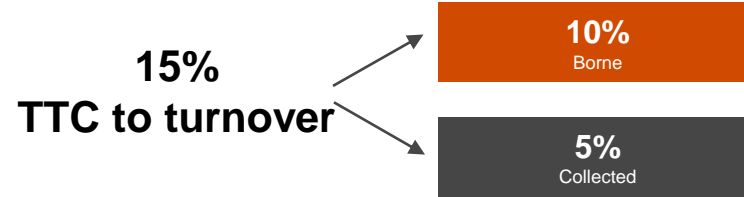
- Profit taxes
- Employment taxes
- Taxes on product and services

Indicators and trends of Total Tax Contribution in Peru



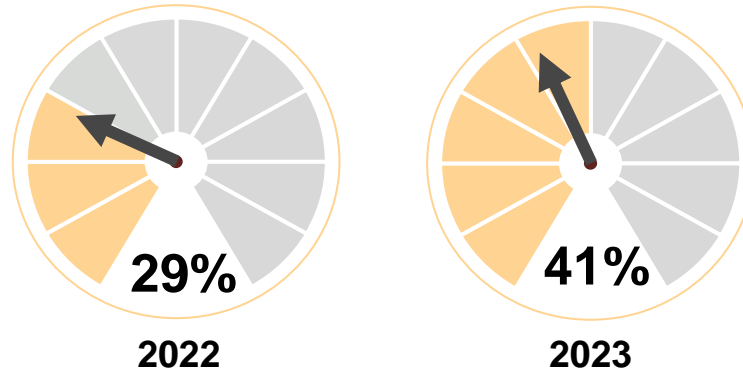
Trend and Indicators

TTC to turnover



In the year 2023, the **Total Tax Contribution** made to **Public Authorities** represented **15%** of the generated revenues. For every 100 US dollars of generated revenues, 15 US dollars were used to pay taxes.

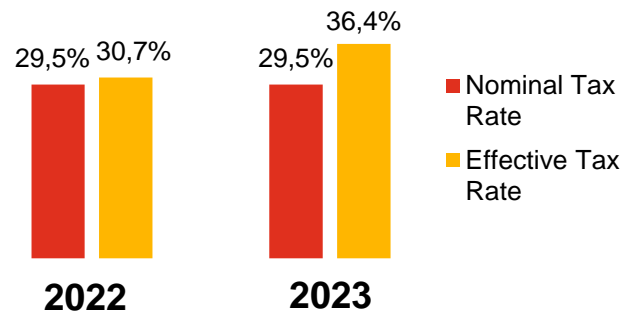
TTC Ratio Trend in 2022-2023



The **Total Tax Contribution Ratio** in the year 2023 increased 12% compared to the year 2022. This means that of the **Profit before tax borne** (519 million US dollars), a 41% (212 million US dollars) correspond to **Taxes borne**.

This trend is due to a 46% increase in **Taxes Borne** and a 4% increase in **Profit before tax borne**.

Nominal and Effective Tax Rate



The **Effective Tax Rate (ETR)** of **Enel Américas** in Perú was **36,4%** in the year, in relation with the **Nominal Tax Rate** of **29,5%**, which has been determined on an accounting or accrual basis.

The main reasons that explain the differences between the ETR of the Enel Group in relation to the Nominal Income Tax Rate are the following: i) Non-deductible financial expenses, linked to financing intended for the payment of dividends. ii) Non-deductible commercial energy losses. iii) Non-deductible intercompany service expenses, and, iv) Income tax expenses from previous years corresponding to the 2021 period audit of Enel Distribución.

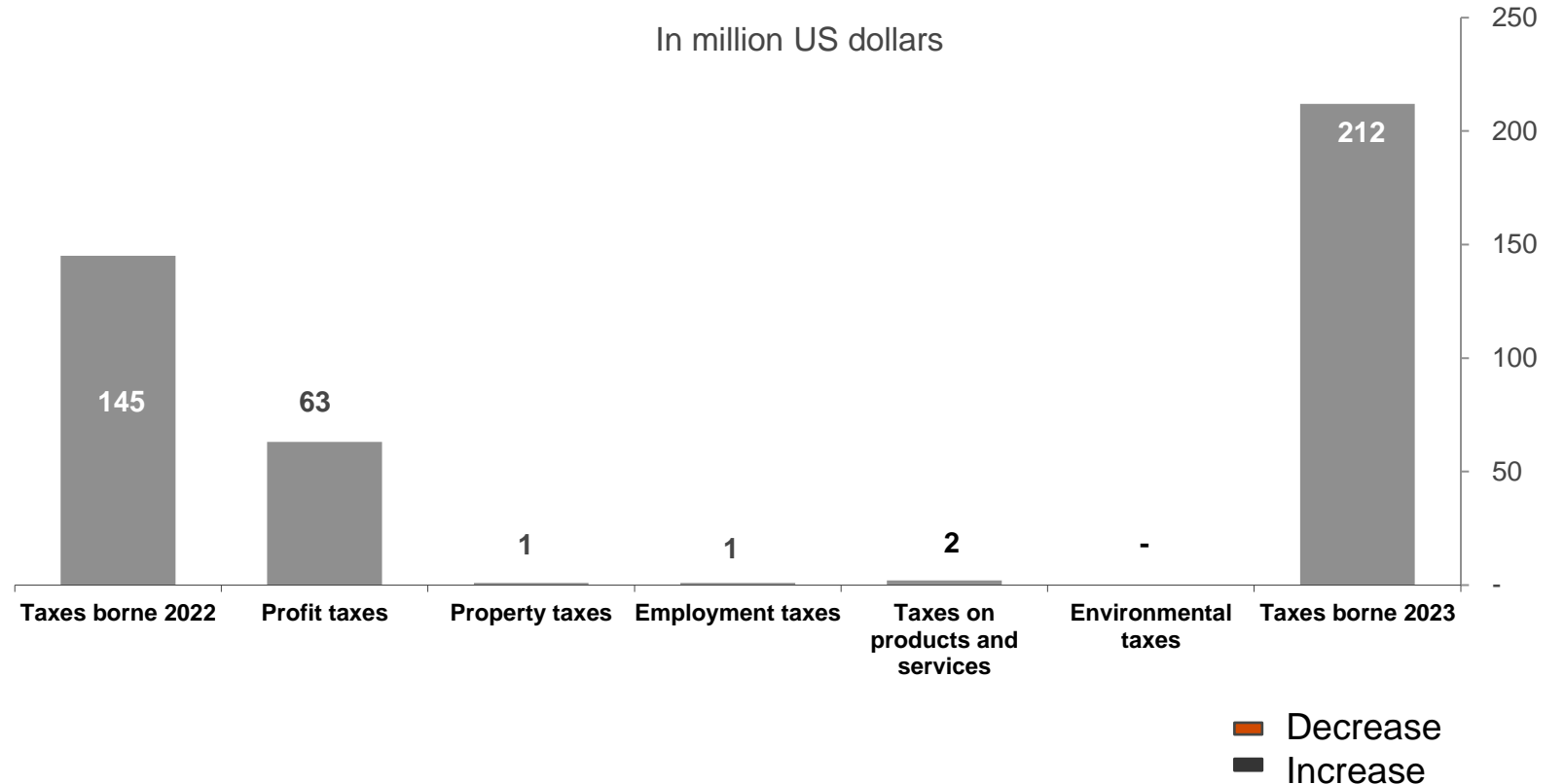
Taxes borne trend between 2023 and 2022



In the year **2023**, **Taxes borne** in Enel Perú increased by **46%** compared to the year **2022**, this increase is mainly due to the increase in the payment of **Profit taxes**.

This variation is explained by the following:

- i. In the year 2023, the economic activity generated higher taxable revenues for the Peruvian companies of the Enel Group.
- ii. In the year 2022, Enel Generación Perú S.A.A. and Chinango S.A.C determined a favorable balance, thus no income tax was paid, however in the year 2023 the income tax was determined payable. This is mainly explained by the deduction of the expense linked to the option contracts signed with the distribution companies in the year 2022.

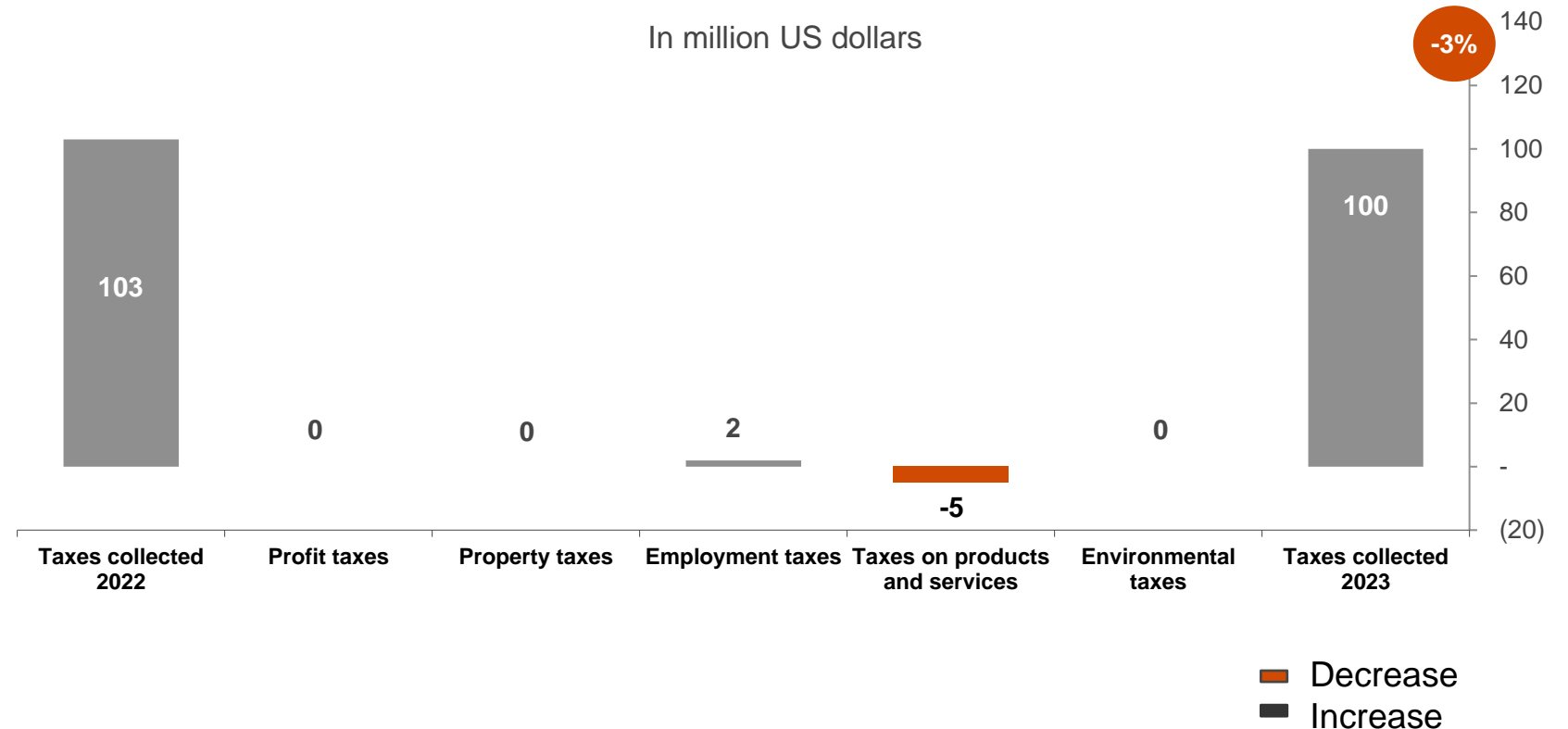


Taxes collected trend between 2022 and 2023



In the year **2023**, **Taxes collected** in Enel Perú decreased by **3%** compared to the year **2022**, this is mainly due to a decrease in the payment of **Taxes on products and services**.

The previous variation is explained with the variation of the Impuesto General a las Ventas (IGV, in English General Sales Tax), although there was a greater payment of IGV as a result of an increase in the turnover of the Enel Group companies in Peru, this amount decreased with the use of the balance in favor of IGV from Enel Green Power, after the merger with Enel Generación Perú.



5. Appendices



Appendix I: Exchange Rates

Currency	Exchange Rate		
	2022	2023	Source
	USD/Currency	USD/Currency	
ARS – Argentinian Peso	177,16	788,25	Banco Central de la República Argentina
BRL – Brazilian Real	5,22	4,84	Banco Central do Brazil
CLP – Chilean Peso	859,51	884,59	Banco Central de Chile
COP – Colombian Peso	4.810,20	3.822,05	Banco de la República Colombia
CRC – Colon Costarricense	594,17	519,21	Banco Central de Costa Rica
GTQ – Quetzal Guatemalteco	7,85	7,83	Banco de Guatemala
PAB - Balboa Panameño	1,00	1,00	Banco Nacional de Panamá
PEN –Nuevo Sol Peruano	3,81	3,71	Banco Central de Reserva del Perú

Appendix II: Summary of Enel Américas TTC in 2023

	UM	Argentina	Brazil	Chile	Colombia	Costa Rica	Guatemala	Panamá	Perú	TOTAL
Total Taxes borne		26	928	3	688	4	5	28	212	1.894
Profit taxes	USD/mill	8	208	-	508	2	5	26	184	941
Property Taxes	USD/mill	1	28	-	2	-	-	-	4	35
Employment Tax	USD/mill	9	64	-	20	1	-	1	3	98
Tax on products and services	USD/mill	6	628	3	120	1	-	-	19	777
Environmental Tax	USD/mill	2	-	-	38	-	-	1	2	43
Total Collected Taxes		71	1.686	3	100	4	5	3	100	1.972
Profit taxes	USD/mill	3	18	2	28	-	1	3	2	57
Property Taxes	USD/mill	-	-	-	-	-	-	-	-	-
Employment Tax	USD/mill	7	49	1	16	-	-	-	11	84
Tax on products and services	USD/mill	61	1.619	-	36	4	4	-	87	1.811
Environmental Tax	USD/mill	-	-	-	20	-	-	-	-	20
Total Tax Contribution	USD/mill	97	2.614	6	788	8	10	31	312	3.866
Representation	%	2,4%	67,6%	0,2%	20,4%	0,2%	0,3%	0,8%	8,1%	

	UM	Argentina	Brasil	Chile	Colombia	Costa Rica	Guatemala	Panamá	Perú	TOTAL
Economic information										
Profit before tax	USD/mill	159	697	458	976	-78	20	39	491	2.762
Profit taxes accrued	USD/mill	7	215	-9	446	-0	4	15	179	857
Profit after taxes	USD/mill	151	482	467	530	-78	16	24	312	1.905
Profit before boner taxes		177	1.417	461	1.156	-76	20	41	519	3.715
Revenues	USD/mill	2.743	10.744	1	4.161	28	107	244	2.026	20.054
Wages and salaries	USD/mill	70	219	5	99	2	4	5	73	476
Number of Employees	N°	3.646	8.145	20	2.281	32	92	92	1.091	15.399

	UM	Argentina	Brasil	Chile	Colombia	Costa Rica	Guatemala	Panamá	Perú	TOTAL
Indicators TTC										
Ratio TTC	%	15%	65%	1%	60%	-5%	25%	68%	41%	0,51
TTC in relation to profit after taxes	%	61%	375%	1%	81%	-10%	50%	79%	64%	1,4
TTC in relation to revenues	%	4%	24%	857%	19%	28%	9%	13%	15%	0,19
Taxes borne in relation to revenues	%	1%	9%	429%	17%	14%	5%	11%	10%	0,09
Tax Collected in relation to revenues	%	3%	16%	429%	2%	14%	5%	1%	5%	0,1
Wages and salaries per employee	USD	19.158	26.948	231.604	43.406	62.813	38.261	49.239	67.021	30.922
Taxes paid per employee	USD	4.388	13.874	50.000	15.783	31.250	-	10.870	12.832	11.819
Effective Tax Rate	%	5%	31%	2%	46%	0%	21%	39%	36%	31%

Appendix II: TTC Enel Américas' summary in 2022

	UM	Argentina	Brazil	Chile	Colombia	Costa Rica	Guatemala	Panamá	Perú	TOTAL
Total Taxes borne		57	846	10	374	2	6	34	145	1.474
Profit taxes	USD/mill	24	141	3	266	1	6	31	121	593
Property Taxes	USD/mill	1	31		2	-	-	-	3	37
Employment Tax	USD/mill	20	75		13	1	-	1	2	112
Tax on products and services	USD/mill	8	599	7	72	-	-	-	17	703
Environmental Tax	USD/mill	4	-		21	-	-	2	2	29
Total Collected Taxes		178	2.159	6	65	3	6	5	103	2.525
Profit taxes	USD/mill	11	19	4	19	-	1	5	2	61
Property Taxes	USD/mill	-	-		-	-	-	-	-	-
Employment Tax	USD/mill	20	44	2	10	-	-	-	9	85
Tax on products and services	USD/mill	147	2.096	-	23	3	5	-	92	2.366
Environmental Tax	USD/mill	-	-		13	-	-	-	-	13
Total Tax Contribution	USD/mill	235	3.005	16	439	5	12	39	248	3.999
Representación	%	5,9%	75,1%	0,4%	11,0%	0,1%	0,3%	1,0%	6,2%	

Economic information	UM	Argentina	Brazil	Chile	Colombia	Costa Rica	Guatemala	Panamá	Perú	TOTAL
Profit before tax	USD/mill	279	252	1.195	867	2	46	84	476	3.201
Profit taxes accrued	USD/mill	144	184	-39	339	-0,10	6	24	146	804
Profit after taxes	USD/mill	135	68	1.234	528	2	40	60	330	2.397
Profit before tax Bornes		312	957	1.202	975	3	46	87	500	4.082
Revenues	USD/mill	3.489	12.269	1,28	2.703	31	139	209	1.844	20.685
Wages and salaries	USD/mill	121	216	6	70	2	4	4	64	487
Number of Employees	N°	4.032	7.506	44	2.327	35	91	96	1.075	15.206

Indicators TTC	UM	Argentina	Brazil	Chile	Colombia	Costa Rica	Guatemala	Panamá	Perú	TOTAL
Ratio TTC	%	18%	88%	1%	38%	63%	13%	39%	29%	36%
TTC in relation to profit after taxes	%	84%	1192%	1%	51%	231%	26%	46%	52%	125%
TTC in relation to revenues	%	7%	24%	1250%	16%	16%	9%	19%	13%	19%
Taxes borne in relation to revenues	%	2%	7%	781%	14%	6%	4,3%	16%	7,9%	7%
Tax Collected in relation to revenues	%	5%	18%	469%	2%	10%	4,3%	2%	5,6%	12%
Wages and salaries per employee	USD	30.010	28.777	136.364	30.082	57.143	43.956	41.667	59.535	32.027
Taxes paid per employee	USD	9.921	15.854	45.455	9.884	28.571	-	10.417	10.233	12.955
Effective Tax Rate	%	52%	73%	-3%	39%	-4%	13%	29%	31%	25%

Appendix IV: Consolidate Entities List

N°	País	Nombre de la Compañía	Moneda
1	Argentina	Empresa Distribuidora Sur S.A	Argentine Peso
2	Argentina	Enel Generación El Chocón S.A.	Argentine Peso
3	Argentina	Central Docks Sud S.A.	Argentine Peso
4	Argentina	Inversora Dock Sud S.A.	Argentine Peso
5	Argentina	Compañía de Transmisión del Mercosur S. A.	Argentine Peso
6	Argentina	Transportadora de Energía S.A.	Argentine Peso
7	Argentina	Enel Argentina S.A.	Argentine Peso
8	Argentina	Enel Trading Argentina S.R.L.	Argentine Peso
9	Argentina	Hidroinvest S.A.	Argentine Peso
10	Argentina	Distrilec Inversora S.A.	Argentine Peso
11	Argentina	Enel X Argentina S.A.U.	Argentine Peso
12	Argentina	Gasoducto Atacama Argentina SA Sucursal Argentina	Argentine Peso
13	Argentina	Parque Solar Cauchari IV S.A	Argentine Peso
14	Argentina	Enel Green Power Argentina S.A	Argentine Peso
15	Argentina	EGP Solar V SAU	Argentine Peso
16	Argentina	EGP SOLAR VI SAU	Argentine Peso
17	Argentina	Parque Eólico Pampa S.A	Argentine Peso
18	Brazil	Alba Energia Ltda.	Brazilian Real
19	Brazil	Alvorada Energia S.A	Brazilian Real
20	Brazil	Ampla Energia E Servicos S.A.	Brazilian Real
21	Brazil	Apiacas Energia S.A	Brazilian Real
22	Brazil	Bondia Energia Ltda.	Brazilian Real
23	Brazil	Central Geradora Fotovoltaica Bom Nome Ltda	Brazilian Real
24	Brazil	Central Geradora Fotovoltaica Sao Francisco Ltda	Brazilian Real
25	Brazil	Companhia Energetica Do Ceara - Coelce	Brazilian Real
26	Brazil	ENEL GREEN POWER AROEIRA 01 S.A.	Brazilian Real
27	Brazil	ENEL GREEN POWER AROEIRA 02 S.A.	Brazilian Real
28	Brazil	ENEL GREEN POWER LAGOA DO SOL 01 S.A.	Brazilian Real
29	Brazil	ENEL GREEN POWER LAGOA DO SOL 02 S.A.	Brazilian Real
30	Brazil	ENEL GREEN POWER LAGOA DO SOL 03 S.A.	Brazilian Real
31	Brazil	ENEL GREEN POWER LAGOA DO SOL 04 S.A.	Brazilian Real
32	Brazil	ENEL GREEN POWER MORRO NORTE 03 S.A.	Brazilian Real
33	Brazil	ENEL GREEN POWER NOVA OLINDA 04 S.A.	Brazilian Real
34	Brazil	ENEL GREEN POWER NOVA OLINDA 13 S.A.	Brazilian Real
35	Brazil	ENEL GREEN POWER NOVO LAPA 01 S.A.	Brazilian Real
36	Brazil	ENEL GREEN POWER NOVO LAPA 02 S.A.	Brazilian Real
37	Brazil	ENEL GREEN POWER SAO CIRILO 02 S.A.	Brazilian Real
38	Brazil	ENEL GREEN POWER SAO GONCALO 07 S.A.	Brazilian Real

N°	País	Nombre de la Compañía	Moneda
39	Brazil	ENEL GREEN POWER SAO GONCALO 12 S.A.	Brazilian Real
40	Brazil	ENEL GREEN POWER SAO GONCALO 18 S.A	Brazilian Real
41	Brazil	Eletropaulo Metropolitana Eletricidade De Sao Paulo S.A.	Brazilian Real
42	Brazil	Enel Brasil S.A	Brazilian Real
43	Brazil	Enel CIEN SA	Brazilian Real
44	Brazil	Enel Green Power Aroeira 03 S.A.	Brazilian Real
45	Brazil	Enel Green Power Aroeira 04 S.A.	Brazilian Real
46	Brazil	Enel Green Power Aroeira 05 S.A.	Brazilian Real
47	Brazil	Enel Green Power Aroeira 06 S.A.	Brazilian Real
48	Brazil	Enel Green Power Aroeira 07 S.A.	Brazilian Real
49	Brazil	Enel Green Power Aroeira 08 S.A.	Brazilian Real
50	Brazil	Enel Green Power Boa Vista 01 Ltda.	Brazilian Real
51	Brazil	Enel Green Power Boa Vista Eolica S.A	Brazilian Real
52	Brazil	Enel Green Power Cabeça De Boi S.A.	Brazilian Real
53	Brazil	Enel Green Power Cachoeira Dourada SA	Brazilian Real
54	Brazil	Enel Green Power Cerrado Solar S.A	Brazilian Real
55	Brazil	Enel Green Power Cristal Eolica S.A	Brazilian Real
56	Brazil	Enel Green Power Cumarú 01 S.A.	Brazilian Real
57	Brazil	Enel Green Power Cumarú 02 S.A.	Brazilian Real
58	Brazil	Enel Green Power Cumarú 03 S.A.	Brazilian Real
59	Brazil	Enel Green Power Cumarú 04 S.A.	Brazilian Real
60	Brazil	Enel Green Power Cumarú 05 S.A.	Brazilian Real
61	Brazil	Enel Green Power Cumarú Participacoes S.A.	Brazilian Real
62	Brazil	Enel Green Power Cumarú Solar 01 S.A.	Brazilian Real
63	Brazil	Enel Green Power Cumarú Solar 02 S.A.	Brazilian Real
64	Brazil	Enel Green Power Damascena Eolica S.A.	Brazilian Real
65	Brazil	Enel Green Power Delfina A Eolica S.A.	Brazilian Real
66	Brazil	Enel Green Power Delfina B Eolica S.A.	Brazilian Real
67	Brazil	Enel Green Power Delfina C Eolica S.A.	Brazilian Real
68	Brazil	Enel Green Power Delfina D Eolica S.A.	Brazilian Real
69	Brazil	Enel Green Power Delfina E Eolica S.A.	Brazilian Real
70	Brazil	Enel Green Power Desenvolvimento Ltda	Brazilian Real
71	Brazil	Enel Green Power Dois Riachos Eolica S.A.	Brazilian Real
72	Brazil	Enel Green Power Emiliana Eolica S.A	Brazilian Real
73	Brazil	Enel Green Power Esperanca Eolica S.A.	Brazilian Real
74	Brazil	Enel Green Power Fazenda S.A	Brazilian Real
75	Brazil	Enel Green Power Fontes Dos Ventos 3 S.A.	Brazilian Real
76	Brazil	Enel Green Power Fontes II Participacoes S.A.	Brazilian Real

Appendix IV: Consolidate Entities List

N°	País	Nombre de la Compañía	Moneda
77	Brazil	Enel Green Power Fontes Solar S.A	Brazilian Real
78	Brazil	Enel Green Power Fontes dos Ventos 2 S.A.	Brazilian Real
79	Brazil	Enel Green Power Horizonte Mp Solar S.A.	Brazilian Real
80	Brazil	Enel Green Power Ituverava Norte Solar S.A	Brazilian Real
81	Brazil	Enel Green Power Ituverava Solar S.A.	Brazilian Real
82	Brazil	Enel Green Power Ituverava Sul Solar S.A.	Brazilian Real
83	Brazil	Enel Green Power Joana Eolica S.A	Brazilian Real
84	Brazil	Enel Green Power Lagoa II Participacoes S.A.	Brazilian Real
85	Brazil	Enel Green Power Lagoa III Participacoes S.A.	Brazilian Real
86	Brazil	Enel Green Power Lagoa Participacoes S.A.	Brazilian Real
87	Brazil	Enel Green Power Lagoa do Sol 05 S.A	Brazilian Real
88	Brazil	Enel Green Power Lagoa do Sol 06 S.A	Brazilian Real
89	Brazil	Enel Green Power Lagoa do Sol 07 S.A	Brazilian Real
90	Brazil	Enel Green Power Lagoa do Sol 08 S.A	Brazilian Real
91	Brazil	Enel Green Power Lagoa do Sol 09 S.A	Brazilian Real
92	Brazil	Enel Green Power Lagoa do Sol 10 S.A.	Brazilian Real
93	Brazil	Enel Green Power Lagoa do Sol 11 S.A.	Brazilian Real
94	Brazil	Enel Green Power Lagoa do Sol 12 S.A.	Brazilian Real
95	Brazil	Enel Green Power Lagoa do Sol 13 S.A.	Brazilian Real
96	Brazil	Enel Green Power Manicoba Eolica S.A.	Brazilian Real
97	Brazil	Enel Green Power Modelo I Eolica S.A.	Brazilian Real
98	Brazil	Enel Green Power Modelo II Eolica S.A.	Brazilian Real
99	Brazil	Enel Green Power Morro Do Chapéu I Eolica S.A.	Brazilian Real
100	Brazil	Enel Green Power Morro Do Chapéu II Eolica S.A.	Brazilian Real
101	Brazil	Enel Green Power Morro Norte 02 S.A.	Brazilian Real
102	Brazil	Enel Green Power Morro Norte 04 S.A.	Brazilian Real
103	Brazil	Enel Green Power Morro do Chapéu Solar 01 S.A.	Brazilian Real
104	Brazil	Enel Green Power Mourao S.A.	Brazilian Real
105	Brazil	Enel Green Power Nova Olinda 01 S.A.	Brazilian Real
106	Brazil	Enel Green Power Nova Olinda 02 S.A.	Brazilian Real
107	Brazil	Enel Green Power Nova Olinda 03 S.A.	Brazilian Real
108	Brazil	Enel Green Power Nova Olinda 05 S.A.	Brazilian Real
109	Brazil	Enel Green Power Nova Olinda 06 S.A	Brazilian Real
110	Brazil	Enel Green Power Nova Olinda 07 S.A.	Brazilian Real
111	Brazil	Enel Green Power Nova Olinda 08 S.A	Brazilian Real
112	Brazil	Enel Green Power Nova Olinda 09 S.A	Brazilian Real
113	Brazil	Enel Green Power Nova Olinda 10 S.A.	Brazilian Real
114	Brazil	Enel Green Power Nova Olinda 11 S.A.	Brazilian Real

N°	País	Nombre de la Compañía	Moneda
115	Brazil	Enel Green Power Nova Olinda 12 S.A.	Brazilian Real
116	Brazil	Enel Green Power Novo Lapa 03 S.A.	Brazilian Real
117	Brazil	Enel Green Power Novo Lapa 04 S.A.	Brazilian Real
118	Brazil	Enel Green Power Novo Lapa 05 S.A.	Brazilian Real
119	Brazil	Enel Green Power Novo Lapa 06 S.A.	Brazilian Real
120	Brazil	Enel Green Power Novo Lapa 07 S.A.	Brazilian Real
121	Brazil	Enel Green Power Novo Lapa 08 S.A.	Brazilian Real
122	Brazil	Enel Green Power Paranapanema S.A.	Brazilian Real
123	Brazil	Enel Green Power Pau Ferro Eolica S.A	Brazilian Real
124	Brazil	Enel Green Power Pedra Do Geronimo Eolica S.A	Brazilian Real
125	Brazil	Enel Green Power Primavera Eolica S.A	Brazilian Real
126	Brazil	Enel Green Power Salto Apiacas S.A	Brazilian Real
127	Brazil	Enel Green Power Sao Abraao Eolica S.A.	Brazilian Real
128	Brazil	Enel Green Power Sao Cirilo 03 S.A	Brazilian Real
129	Brazil	Enel Green Power Sao Goncalo 01 S.A.	Brazilian Real
130	Brazil	Enel Green Power Sao Goncalo 02 S.A.	Brazilian Real
131	Brazil	Enel Green Power Sao Goncalo 08 S.A.	Brazilian Real
132	Brazil	Enel Green Power Sao Goncalo 10 S.A.	Brazilian Real
133	Brazil	Enel Green Power Sao Goncalo 11 S.A.	Brazilian Real
134	Brazil	Enel Green Power Sao Goncalo 14	Brazilian Real
135	Brazil	Enel Green Power Sao Goncalo 15	Brazilian Real
136	Brazil	Enel Green Power Sao Goncalo 17 S.A	Brazilian Real
137	Brazil	Enel Green Power Sao Goncalo 19 S.A	Brazilian Real
138	Brazil	Enel Green Power Sao Goncalo 21 S.A.	Brazilian Real
139	Brazil	Enel Green Power Sao Goncalo 22 S.A.	Brazilian Real
140	Brazil	Enel Green Power Sao Goncalo 3 S.A.	Brazilian Real
141	Brazil	Enel Green Power Sao Goncalo 4 S.A.	Brazilian Real
142	Brazil	Enel Green Power Sao Goncalo 5 S.A.	Brazilian Real
143	Brazil	Enel Green Power Sao Goncalo 6 S.A.	Brazilian Real
144	Brazil	Enel Green Power Sao Judas Eolica S.A	Brazilian Real
145	Brazil	Enel Green Power Sao Micael 01 S.A.	Brazilian Real
146	Brazil	Enel Green Power Sao Micael 02 S.A.	Brazilian Real
147	Brazil	Enel Green Power Sao Micael 03 S.A.	Brazilian Real
148	Brazil	Enel Green Power Sao Micael 04 S.A.	Brazilian Real
149	Brazil	Enel Green Power Sao Micael 05 S.A.	Brazilian Real
150	Brazil	Enel Green Power Tacaico Eolica S.A	Brazilian Real
151	Brazil	Enel Green Power Ventos De Santa Angela 1 S.A.	Brazilian Real

Appendix IV: Consolidate Entities List

N°	País	Nombre de la Compañía	Moneda
152	Brazil	Enel Green Power Ventos De Santa Angela 10 S.A.	Brazilian Real
153	Brazil	Enel Green Power Ventos De Santa Angela 11 S.A.	Brazilian Real
154	Brazil	Enel Green Power Ventos De Santa Angela 14 S.A.	Brazilian Real
155	Brazil	Enel Green Power Ventos De Santa Angela 15 S.A.	Brazilian Real
156	Brazil	Enel Green Power Ventos De Santa Angela 17 S.A.	Brazilian Real
157	Brazil	Enel Green Power Ventos De Santa Angela 19 S.A.	Brazilian Real
158	Brazil	Enel Green Power Ventos De Santa Angela 2 S.A.	Brazilian Real
159	Brazil	Enel Green Power Ventos De Santa Angela 20 S.A.	Brazilian Real
160	Brazil	Enel Green Power Ventos De Santa Angela 21 S.A.	Brazilian Real
161	Brazil	Enel Green Power Ventos De Santa Angela 3 S.A.	Brazilian Real
162	Brazil	Enel Green Power Ventos De Santa Angela 4 S.A.	Brazilian Real
163	Brazil	Enel Green Power Ventos De Santa Angela 5 S.A.	Brazilian Real
164	Brazil	Enel Green Power Ventos De Santa Angela 6 S.A.	Brazilian Real
165	Brazil	Enel Green Power Ventos De Santa Angela 7 S.A.	Brazilian Real
166	Brazil	Enel Green Power Ventos De Santa Angela 8 S.A.	Brazilian Real
167	Brazil	Enel Green Power Ventos De Santa Angela 9 S.A.	Brazilian Real
168	Brazil	Enel Green Power Ventos De Santa Angela ACL 12	Brazilian Real
169	Brazil	Enel Green Power Ventos De Santa Angela Acl 13 S.A	Brazilian Real
170	Brazil	Enel Green Power Ventos De Santa Angela Acl 16 S.A	Brazilian Real
171	Brazil	Enel Green Power Ventos De Santa Angela Acl 18 S.A.	Brazilian Real
172	Brazil	Enel Green Power Ventos De Santa Esperanca 08 S.A.	Brazilian Real
173	Brazil	Enel Green Power Ventos De Santa Esperanca 1 S.A.	Brazilian Real
174	Brazil	Enel Green Power Ventos De Santa Esperanca 13	Brazilian Real
175	Brazil	Enel Green Power Ventos De Santa Esperanca 15 S.A.	Brazilian Real
176	Brazil	Enel Green Power Ventos De Santa Esperanca 16 S.A.	Brazilian Real
177	Brazil	Enel Green Power Ventos De Santa Esperanca 17 S.A.	Brazilian Real
178	Brazil	Enel Green Power Ventos De Santa Esperanca 21 S.A.	Brazilian Real
179	Brazil	Enel Green Power Ventos De Santa Esperanca 22 S.A.	Brazilian Real
180	Brazil	Enel Green Power Ventos De Santa Esperanca 25 S.A.	Brazilian Real
181	Brazil	Enel Green Power Ventos De Santa Esperanca 26 S.A.	Brazilian Real
182	Brazil	Enel Green Power Ventos De Santa Esperanca Participacoes S.A.	Brazilian Real
183	Brazil	Enel Green Power Ventos de Santa Esperanca 3 S.A.	Brazilian Real
184	Brazil	Enel Green Power Ventos de Santa Esperanca 7 S.A.	Brazilian Real
185	Brazil	Enel Green Power Ventos de Santo Orestes 1 S.A.	Brazilian Real
186	Brazil	Enel Green Power Ventos de Santo Orestes 2 S.A.	Brazilian Real
187	Brazil	Enel Green Power Ventos de Sao Roque 01 S.A.	Brazilian Real
188	Brazil	Enel Green Power Ventos de Sao Roque 02 S.A.	Brazilian Real
189	Brazil	Enel Green Power Ventos de Sao Roque 03 S.A.	Brazilian Real

N°	País	Nombre de la Compañía	Moneda
190	Brazil	Enel Green Power Ventos de Sao Roque 04 S.A.	Brazilian Real
191	Brazil	Enel Green Power Ventos de Sao Roque 05 S.A.	Brazilian Real
192	Brazil	Enel Green Power Ventos de Sao Roque 06 S.A.	Brazilian Real
193	Brazil	Enel Green Power Ventos de Sao Roque 07 S.A.	Brazilian Real
194	Brazil	Enel Green Power Ventos de Sao Roque 08 S.A.	Brazilian Real
195	Brazil	Enel Green Power Ventos de Sao Roque 11 S.A.	Brazilian Real
196	Brazil	Enel Green Power Ventos de Sao Roque 13 S.A.	Brazilian Real
197	Brazil	Enel Green Power Ventos de Sao Roque 16 S.A.	Brazilian Real
198	Brazil	Enel Green Power Ventos de Sao Roque 17 S.A.	Brazilian Real
199	Brazil	Enel Green Power Ventos de Sao Roque 18 S.A.	Brazilian Real
200	Brazil	Enel Green Power Ventos de Sao Roque 19 S.A.	Brazilian Real
201	Brazil	Enel Green Power Ventos de Sao Roque 22 S.A.	Brazilian Real
202	Brazil	Enel Green Power Ventos de Sao Roque 26 S.A.	Brazilian Real
203	Brazil	Enel Green Power Ventos de Sao Roque 29 S.A.	Brazilian Real
204	Brazil	Enel Green Power Volta Grande S.A.	Brazilian Real
205	Brazil	Enel Green Power Zeus II - Delfina 8 S.A.	Brazilian Real
206	Brazil	Enel Green Power Zeus Sul 1 Ltda.	Brazilian Real
207	Brazil	Enel Solucoes Energeticas Ltda	Brazilian Real
208	Brazil	Enel Trading Brasil S.A.	Brazilian Real
209	Brazil	Enel X Brasil Gerenciamento De Energia Ltda	Brazilian Real
210	Brazil	Enel X Brasil S.A.	Brazilian Real
211	Brazil	Enel X Demand Response S.A.	Brazilian Real
212	Brazil	Enel X Mobilidade Urbana S.A.	Brazilian Real
213	Brazil	Enel X Way Brasil S.A.	Brazilian Real
214	Brazil	Enelpower Do Brasil Ltda	Brazilian Real
215	Brazil	Fazenda Aroeira Empreendimento de Energia Ltda.	Brazilian Real
216	Brazil	Fotons de Santo Anchieta Energias Renovaveis S.A.	Brazilian Real
217	Brazil	Isamu Ikeda Energia S.A	Brazilian Real
218	Brazil	Jade Energia Ltda	Brazilian Real
219	Brazil	LUZ DE ITANHAEM S.A.	Brazilian Real
220	Brazil	LUZ DE JABOATAO ENERGIA S.A.	Brazilian Real
221	Brazil	Luz de Angra Energia S.A.	Brazilian Real
222	Brazil	Luz de Caruaru Energia S.A.	Brazilian Real
223	Brazil	Luz de Cataguases S.A	Brazilian Real
224	Brazil	Luz de Caxias do Sul S.A.	Brazilian Real
225	Brazil	Luz de Macapa Energia S.A.	Brazilian Real
226	Brazil	Luz de Ponta Grossa S.A.	Brazilian Real
227	Brazil	Parque Eolico Palmas Dos Ventos Ltda	Brazilian Real

Appendix IV: Consolidate Entities List

N°	País	Nombre de la Compañía	Moneda
228	Brazil	Primavera Energia S.A	Brazilian Real
229	Brazil	Quatiara Energia S.A	Brazilian Real
230	Brazil	Socibe Energia S.A	Brazilian Real
231	Brazil	USINA EOLICA PEDRA PINTADA A LTDA.	Brazilian Real
232	Brazil	USINA EOLICA PEDRA PINTADA B LTDA.	Brazilian Real
233	Brazil	USINA EOLICA PEDRA PINTADA C LTDA	Brazilian Real
234	Brazil	USINA EOLICA PEDRA PINTADA D LTDA.	Brazilian Real
235	Brazil	USINA EOLICA PEDRA PINTADA E LTDA.	Brazilian Real
236	Brazil	USINA FOTOVOLTAICA ARINOS E 11 LTDA	Brazilian Real
237	Brazil	USINA FOTOVOLTAICA ARINOS E 12 LTDA	Brazilian Real
238	Brazil	USINA FOTOVOLTAICA ARINOS E 14 LTDA	Brazilian Real
239	Brazil	USINA FOTOVOLTAICA ARINOS E 15 LTDA.	Brazilian Real
240	Brazil	USINA FOTOVOLTAICA ARINOS E 17 LTDA	Brazilian Real
241	Brazil	USINA FOTOVOLTAICA ARINOS E 21 LTDA.	Brazilian Real
242	Brazil	USINA FOTOVOLTAICA ARINOS E 23 LTDA.	Brazilian Real
243	Brazil	USINA FOTOVOLTAICA ARINOS E 24 LTDA.	Brazilian Real
244	Brazil	Usina Eolica Pedra Pintada F Ltda.	Brazilian Real
245	Brazil	Usina Eolica Pedra Pintada G Ltda.	Brazilian Real
246	Brazil	Usina Fotovoltaica Arinos E 13 Ltda.	Brazilian Real
247	Brazil	Usina Fotovoltaica Arinos E 16 Ltda.	Brazilian Real
248	Brazil	Usina Fotovoltaica Arinos E 22 Ltda.	Brazilian Real
249	Brazil	VENTOS DE SAO CIRILO ENERGIAS RENOVAVEIS S.A.	Brazilian Real
250	Brazil	VENTOS DE SAO MARIO ENERGIAS RENOVAVEIS S/A	Brazilian Real
251	Brazil	Ventos de Santa Angela Energias Renovaveis S.A	Brazilian Real
252	Brazil	Ventos de Santa Esperanca Energias Renovaveis S.A	Brazilian Real
253	Brazil	Ventos de Santo Orestes Energias Renovaveis S.A	Brazilian Real
254	Brazil	Ventos de Sao Roque Energias Renovaveis S.A.	Brazilian Real
255	Chile	Enel Américas S.A.	Chilean Peso
256	Chile	Energia Y Servicios South America Spa	Chilean Peso
257	Costa Rica	Enel Costa Rica CAM S.A.	Costa Rican Colon
258	Costa Rica	Energia Global Operaciones S.A.	Costa Rican Colon
259	Costa Rica	PH Chucas S.A.	Costa Rican Colon
260	Costa Rica	PH Don Pedro S.A.	Costa Rican Colon
261	Costa Rica	PH Rio Volcan S.A.	Costa Rican Colon
262	Guatemala	Enel Green Power Guatemala, S.A.	Guatemalan Quetzal
263	Guatemala	Generadora de Occidente, S.A.	Guatemalan Quetzal
264	Guatemala	Tecnoguat, S.A.	Guatemalan Quetzal
265	Guatemala	Generadora Montecristo S.A.	Guatemalan Quetzal
266	Guatemala	Renovables De Guatemala S.A.	Guatemalan Quetzal
267	Guatemala	Transmisora de Energía Renovable S.A.	Guatemalan Quetzal

N°	País	Nombre de la Compañía	Moneda
268	Panama	Enel Green Power Panamá, SRL	Panaman Balboa
269	Panama	Enel Fortuna, SA	Panaman Balboa
270	Panama	Jagüito Solar 10 MW, SA	Panaman Balboa
271	Panama	Progreso Solar 20 MW, SA	Panaman Balboa
272	Panama	Generadora Solar Austral SA	Panaman Balboa
273	Panama	Enel Renovables SRL	Panaman Balboa
274	Panama	Generadora Solar El Puerto, SA	Panaman Balboa
275	Panama	Generadora Solar de Occidente, SA	Panaman Balboa
276	Panama	Llano Sanchez Solar Power One, SRL	Panaman Balboa
277	Panama	Generadora Solar Tolé SRL	Panaman Balboa
278	Panama	Generadora Eolica Pacora, SRL	Panaman Balboa
279	Colombia	Colombia ZE SAS	Colombian Peso
280	Colombia	Enel Colombia S.A. ESP	Colombian Peso
281	Colombia	Enel X Colombia S.A.S ESP	Colombian Peso
282	Colombia	Sociedad Portuaria Central Cartagena	Colombian Peso
283	Colombia	LATAM Solar Energías Renovables SAS S.	Colombian Peso
284	Colombia	Bogotá Ze Sas	Colombian Peso
285	Colombia	Usme Ze Sas	Colombian Peso
286	Colombia	Fontibon Ze Sas	Colombian Peso
287	Colombia	Egg Fotovoltaica La Loma Sas En Liquidacion	Colombian Peso
288	Colombia	Latamsolar Fotovoltaica Fundacion Sas	Colombian Peso
289	Colombia	Guayepo Solar S.A.S.	Colombian Peso
290	Colombia	Enel X Way Colombia S.A.S.	Colombian Peso
291	Colombia	LATAM Fotovoltaica Sahagun SAS	Colombian Peso
292	Colombia	Atlantico Photovoltaic S.A.S Esp	Colombian Peso
293	Peru	Chinango S.A.C.	Peruvian Nuevo Sol
294	Peru	Compania Energetica Veracruz S.A.C	Peruvian Nuevo Sol
295	Peru	Empresa de generación eléctrica Los Pinos S.A.	Peruvian Nuevo Sol
296	Peru	Empresa De Generacion Electrica Marcona S.A.C.	Peruvian Nuevo Sol
297	Peru	Enel Distribucion Peru S.A.A.	Peruvian Nuevo Sol
298	Peru	Enel Generacion Peru S.A.A.	Peruvian Nuevo Sol
299	Peru	Enel Generacion Piura S.A.	Peruvian Nuevo Sol
300	Peru	Enel Green Power Peru SAC	Peruvian Nuevo Sol
301	Peru	Enel Peru S.A.C.	Peruvian Nuevo Sol
302	Peru	Enel X Peru S.A.C.	Peruvian Nuevo Sol
303	Peru	Enel X Way Peru S.A.C.	Peruvian Nuevo Sol
304	Peru	Energetica Monzon S.A.C.	Peruvian Nuevo Sol
305	Peru	Proyectos Y Soluciones Renovables S.A.C.	Peruvian Nuevo Sol
306	Peru	SL Energy S.A.C.	Peruvian Nuevo Sol



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