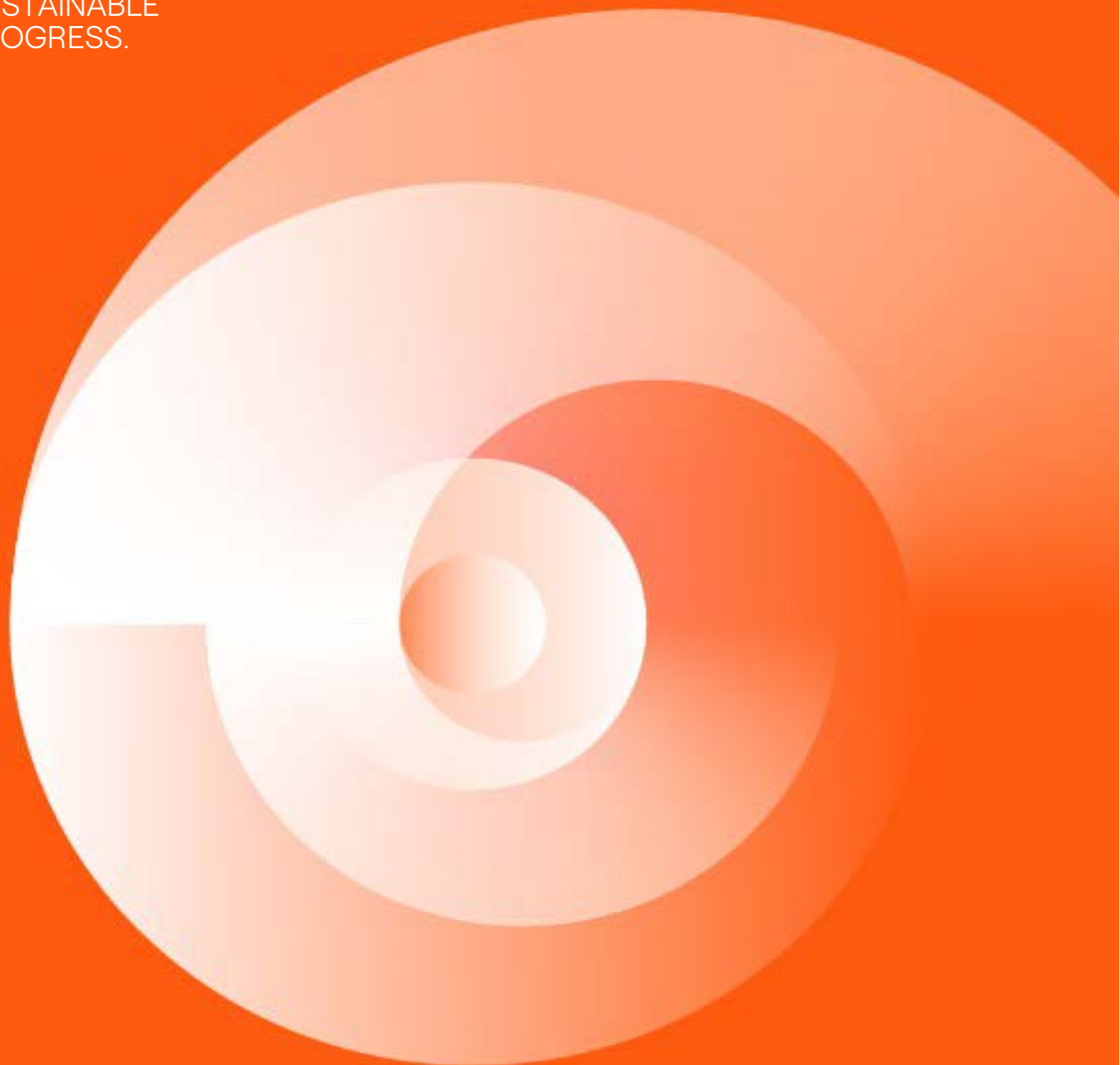


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**Consolidated financial statements
Enel Américas and subsidiaries**

2022

enel

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	In thousands	Description
US\$	ThUS\$	U.S. dollars
CLP	ThCh\$	Chilean pesos
EUR	Th€	Euros
ARS	ThARS	Argentine pesos
BRL	ThBRL	Brazilian reals
COP	ThCOP	Colombian pesos
PEN	ThPEN	Peruvian soles
UF		"Unidades de Fomento" – A Chilean inflation-indexed, Chilean peso-denominated monetary unit that is set daily in advance based on the previous month's inflation rate.
UTM		"Unidad Tributaria Mensual" – Chilean inflation-indexed monthly tax unit used to define fines, among other purposes.
UTA		"Unidad Tributaria Annual" – Chilean inflation-indexed annual tax unit. One UTA equals 12 UTM.



Independent Auditor's Report

The Shareholders and Directors of
Enel Américas S.A.:

We have audited the accompanying consolidated financial statements of Enel Américas S.A. and its subsidiaries, which comprise the consolidated statements of financial position as of December 31, 2022, 2021 and 2020, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's responsibility for the consolidated financial statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with International Financial Reporting Standards. Such responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audits in accordance with Auditing Standards Generally Accepted in Chile. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by Management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Enel Américas S.A. and its Subsidiaries as of December 31, 2022, 2021 and 2020, and the results of their operations and their cash flows for the years then ended in accordance with International Financial Reporting Standards (IFRS).

A handwritten signature in blue ink, appearing to read 'Nolberto Pezzati', enclosed within a blue oval.

Nolberto Pezzati

KPMG Ltda.

Santiago, February 27, 2023

ENEL AMÉRICAS S.A. AND SUBSIDIARIES
Consolidated Statements of Financial Position
As of December 31, 2022 and 2021

In thousands of U.S. dollars – ThUS\$

ASSETS	Note	12-31-2022	12-31-2021
CURRENT ASSETS			
Cash and cash equivalents	7	1,121,693	1,396,253
Other current financial assets	8	215,301	312,030
Other current non-financial assets	9	727,387	828,760
Trade and other receivables, current	10	4,434,832	3,711,141
Current accounts receivable from related parties	11	15,951	73,759
Inventories	12	547,447	538,276
Current tax assets	13	122,078	201,740
Total current assets other than assets or groups of assets for disposal classified as held for sale or as held for distribution to owners		7,184,689	7,061,959
Non-current assets or disposal groups held for sale	6	579,141	520
Non-current assets or disposal groups held for sale or for distribution to owners		579,141	520
TOTAL CURRENT ASSETS	<i>[Subtotal]</i>	7,763,830	7,062,479
NON-CURRENT ASSETS			
Other non-current financial assets	8	4,169,809	3,473,176
Other non-current non-financial assets	9	2,315,593	3,145,421
Trade and other non-current receivables	10	479,627	724,851
Non-current accounts receivable from related parties	11	3,692	26
Investments accounted for using the equity method	14	5,438	2,369
Intangible assets other than goodwill	15	3,623,120	4,756,270
Goodwill	16	1,512,845	1,470,225
Property, plant and equipment	17	13,682,190	12,997,528
Investment property		7,341	6,272
Right-of-use assets	18	345,939	327,953
Deferred tax assets	19	864,223	992,368
TOTAL NON-CURRENT ASSETS	<i>[Subtotal]</i>	27,009,817	27,896,459
TOTAL ASSETS		34,773,647	34,958,938

ENEL AMÉRICAS S.A. AND SUBSIDIARIES
Consolidated Statements of Financial Position (continued)
As of December 31, 2022 and 2021

LIABILITIES AND EQUITY	Note	12-31-2022	12-31-2021
CURRENT LIABILITIES			
Other current financial liabilities	20	1,313,879	1,232,834
Current lease liabilities	21	34,905	60,687
Trade and other payables, current	24	4,305,679	4,912,130
Current accounts payable to related parties	11	1,351,875	955,707
Other current provisions	25	180,410	164,844
Current tax liabilities	13	295,063	183,060
Other current non-financial liabilities	9	264,406	286,272
Total current liabilities other than liabilities or groups of liabilities for disposal classified as held for sale or as held for distribution to owners		7,746,217	7,795,534
Non-current liabilities or groups of assets for disposal classified as held for sale	6	180,755	-
Total non-current liabilities or groups of assets for disposal classified as held for sale		180,755	-
TOTAL CURRENT LIABILITIES	<i>[Subtotal]</i>	7,926,972	7,795,534
NON-CURRENT LIABILITIES			
Other non-current financial liabilities	20	5,271,125	4,917,583
Non-current lease liabilities	21	176,686	187,891
Trade payables, non-current	24	1,964,650	2,689,067
Non-current accounts payable to related parties	11	860,651	1,062,498
Other long-term provisions	25	639,533	838,819
Deferred tax liabilities	19	1,030,052	879,400
Non-current provisions for employee benefits	26	1,388,421	1,423,481
Other non-current non-financial liabilities	9	68,439	134,572
TOTAL NON-CURRENT LIABILITIES	<i>[Subtotal]</i>	11,399,557	12,133,311
TOTAL LIABILITIES		19,326,529	19,928,845
EQUITY			
Share and paid-in capital	27.1.1	15,799,499	15,799,499
Retained earnings		5,715,317	5,768,691
Treasury shares in portfolio		(272)	(272)
Other reserves	27.5	(8,557,394)	(8,735,261)
Equity attributable to shareholders of Enel Américas	<i>[Subtotal]</i>	12,957,150	12,832,657
Non-controlling interests	27.6	2,489,968	2,197,436
TOTAL EQUITY		15,447,118	15,030,093
TOTAL LIABILITIES AND EQUITY		34,773,647	34,958,938

ENEL AMÉRICAS S.A. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income, by Nature For the years ended December 31, 2022, 2021 and 2020

In thousands of U.S. dollars – ThUS\$

STATEMENTS OF PROFIT (LOSS)	Note	2022	2021	2020
Revenue	28	13,566,678	14,535,024	11,238,976
Other operating income	28	2,162,510	1,657,312	1,052,769
Revenues and other income	<i>[Subtotal]</i>	15,729,188	16,192,336	12,291,745
Raw materials and consumables used	29	(9,103,749)	(10,451,383)	(7,555,915)
Contribution Margin	<i>[Subtotal]</i>	6,625,439	5,740,953	4,735,830
Other work performed by the entity and capitalized		241,701	210,552	147,151
Employee benefits expenses	30	(798,320)	(729,902)	(565,046)
Depreciation and amortization expense	31	(1,108,757)	(993,096)	(858,099)
Impairment (loss) reversal recognized in profit or loss	31	(1,265,718)	(100,057)	-
Impairment (loss) impairment gain and reversal of impairment loss determined in accordance with IFRS 9	31	(289,515)	(345,172)	(242,372)
Other expense, by nature	32	(1,243,884)	(1,119,232)	(1,065,278)
Operating income	<i>[Subtotal]</i>	2,160,946	2,664,046	2,152,186
Other gains (losses)	33	(336,870)	3,218	4,671
Finance income	34	515,809	295,442	222,406
Finance costs	34	(1,553,546)	(1,052,065)	(768,453)
Share of profit (loss) of associates and joint ventures accounted for using the equity method	14	169	1,181	3,133
Foreign currency exchange differences	34	19,801	(1,686)	57,171
Gains or loss from indexed assets and liabilities	34	336,796	30,667	76,698
Profit (loss) before taxes	<i>[Subtotal]</i>	1,143,105	1,940,803	1,747,812
Income tax expense	19	(840,006)	(806,292)	(566,560)
PROFIT (LOSS)	<i>[Subtotal]</i>	303,099	1,134,511	1,181,252
Profit (loss) attributable to				
Profit (loss) attributable to owners of the parent		(44,145)	740,859	825,197
Profit (loss) attributable to non-controlling interests	27.6	347,244	393,652	356,055
Profit (loss)		303,099	1,134,511	1,181,252
Basic earnings per share				
Basic earnings (losses) per share	US\$/share	(0.00041)	0.00744	0.01085
Basic earnings (losses) per share	US\$/share	(0.00041)	0.00744	0.01085
Weighted average number of outstanding shares	Thousands	107,279,890	99,587,960	76,086,311
Diluted earnings per share				
Diluted earnings (losses) per share	US\$/share	(0.0004)	0.0074	0.01085
Diluted earnings (losses) per share	US\$/share	(0.0004)	0.0074	0.01085
Weighted average number of outstanding shares	Thousands	107,279,890	99,587,960	76,086,311

ENEL AMÉRICAS S.A. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income, by Nature (continued) For the years ended December 31, 2022, 2021 and 2020

In thousands of U.S. dollars – ThUS\$

STATEMENTS OF COMPREHENSIVE INCOME	Note	2022	2021	2020
Gains (losses)		303,099	1,134,511	1,181,252
Profit (loss) from defined benefit plans	26	(16,747)	9,312	(476,805)
Other comprehensive income that will not be reclassified subsequently to profit or loss	<i>[Subtotal]</i>	(16,747)	9,312	(476,805)
Components of other comprehensive income that will be reclassified subsequently to profit or loss before taxes				
Losses (gains) from foreign currency translation differences	2.9	(409,980)	(1,193,451)	(2,249,915)
Losses (gains) from measuring financial assets at fair value through other comprehensive income		(903)	(9)	(10)
Share of other comprehensive income from associates and joint ventures accounted for using the equity method		(346)	-	-
Gains (losses) from cash flow hedges		30,293	18,205	(15,547)
Adjustments from reclassification of cash flow hedges, transferred to profit or loss		(64,519)	2,570	2,571
Other comprehensive income that will be reclassified subsequently to profit or loss	<i>[Subtotal]</i>	(445,455)	(1,172,685)	(2,262,901)
Total components of other comprehensive income (loss) before taxes		(462,202)	(1,163,373)	(2,739,706)
Income tax related to components of other comprehensive income that will not be reclassified subsequently to profit or loss				
Income tax related to defined benefit plans		2,787	(3,023)	161,766
Income tax related to components of other comprehensive income that will not be reclassified subsequently to profit or loss	<i>[Subtotal]</i>	2,787	(3,023)	161,766
Income tax related to cash flow hedges		(7,593)	(8,826)	5,038
Income tax related to financial assets at fair value through other comprehensive income		12	-	-
Income tax related to components of other comprehensive income that will be reclassified subsequently to profit or loss	<i>[Subtotal]</i>	(7,581)	(8,826)	5,038
Total Other Comprehensive Income (Loss)		(466,996)	(1,175,222)	(2,572,902)
TOTAL OTHER COMPREHENSIVE INCOME (LOSS)		(163,897)	(40,711)	(1,391,650)
Comprehensive income (loss) attributable to:				
Owners of Enel Américas		(228,040)	(131,803)	(1,521,532)
Non-controlling interests		64,143	91,092	129,882
TOTAL COMPREHENSIVE INCOME (LOSS)		(163,897)	(40,711)	(1,391,650)



ENEL AMÉRICAS S.A. AND SUBSIDIARIES

Consolidated Statement of Changes in Equity

For the years ended December 31, 2022, 2021 and 2020

In thousands of U.S. dollars – ThUS\$

Consolidated Statement of Changes in Equity	Share and paid-in capital (1)	Treasury Shares	Changes in Other Reserves							Retained Earnings	Equity Attributable to Owners of Enel Américas	Non- Controlling Interests (4)	Total Equity	
			Reserve for Exchange Differences in Translation (2)	Reserves for Cash Flow Hedges	Reserve for Gains and Losses for Defined Benefit Plans	Reserve for Gains and Losses on Remeasuring Financial Asset at Fair Value through Other Comprehensive Income	Other Comprehensive Income	Other Miscellaneous Reserves	Total Other Reserves (3)					
Equity at beginning of period 1-1-2020	9,783,875	-	(2,283,155)	(1,334)	-	-	(687)	(2,285,176)	(3,006,823)	(5,291,999)	5,474,411	9,966,287	2,279,899	12,246,186
Changes in equity														
Comprehensive income:														
Profit (loss)	-	-	-	-	-	-	-	-	-	-	825,197	825,197	356,055	1,181,252
Other comprehensive income (loss)	-	-	(2,025,141)	(8,049)	(313,534)	(5)	(2,346,729)	-	(2,346,729)	-	(2,346,729)	(226,173)	(26,572)	(2,572,902)
Comprehensive income	-	-	-	-	-	-	-	-	-	-	(1,521,532)	129,882	(1,391,650)	(1,391,650)
Dividends	-	-	-	-	-	-	-	-	-	(570,376)	(570,376)	(306,309)	(876,685)	(876,685)
Increase (decrease) due to other changes	(20,797)	-	-	-	313,534	-	313,534	252,277	565,811	(313,534)	231,480	124,332	355,812	355,812
Total changes in equity	(20,797)	-	(2,025,141)	(8,049)	-	(5)	(2,033,195)	252,277	(1,780,918)	(58,713)	(1,860,428)	(52,095)	(1,912,523)	(1,912,523)
Equity at end of period 12-31-2020	9,763,078	-	(4,308,296)	(9,383)	-	(692)	(4,318,371)	(2,754,546)	(7,072,917)	5,415,698	8,105,859	2,227,804	10,333,663	
Changes in equity														
Comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit (loss)	-	-	-	-	-	-	-	-	-	-	740,859	740,859	393,652	1,134,511
Other comprehensive income (loss)	-	-	(881,898)	9,809	(568)	(5)	(872,662)	-	(872,662)	-	(872,662)	(302,560)	(1,175,222)	(1,175,222)
Comprehensive income (loss)	-	-	-	-	-	-	-	-	-	-	-	(131,803)	(40,711)	(40,711)
Share issuance	6,036,421	-	-	-	-	-	-	-	-	-	-	6,036,421	-	6,036,421
Dividends	-	-	-	-	-	-	-	-	-	(387,298)	(387,298)	(534,870)	(922,168)	(922,168)
Increase (decrease) due to other changes	-	-	-	-	568	-	(568)	(790,250)	(789,682)	(568)	(790,250)	413,410	(376,840)	(376,840)
Increase (decrease) due to treasury share transactions	-	(272)	-	-	-	-	-	-	-	-	(272)	-	(272)	(272)
Total changes in equity	6,036,421	(272)	(881,898)	9,809	-	(5)	(872,094)	(790,250)	(1,662,344)	352,993	4,726,798	(30,368)	4,696,430	4,696,430
Equity at end of period 12-31-2021	15,799,499	(272)	(5,190,194)	426	-	(697)	(5,190,465)	(3,544,796)	(8,735,261)	5,768,691	12,832,657	2,197,436	15,030,093	
Changes in equity														
Comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit (loss)	-	-	-	-	-	-	-	-	-	-	(44,145)	(44,145)	347,244	303,099
Other comprehensive income (loss)	-	-	(111,523)	(62,474)	(9,229)	(669)	(183,895)	-	(183,895)	-	(183,895)	(283,101)	(466,996)	(466,996)
Comprehensive income (loss)	-	-	-	-	-	-	-	-	-	-	-	(228,040)	(163,897)	(163,897)
Dividends	-	-	-	-	-	-	-	-	-	-	-	(489,011)	(489,011)	(489,011)
Increase (decrease) due to other changes	-	-	310,439	-	9,229	-	319,668	42,094	361,762	(9,229)	352,533	717,400	1,069,933	1,069,933
Total changes in equity	-	-	198,916	(62,474)	-	(669)	135,773	42,094	177,867	(53,374)	124,493	292,532	417,025	417,025
Equity at end of period 12-31-2022	15,799,499	(272)	(4,991,278)	(62,048)	-	(1,366)	(5,054,692)	(3,502,702)	(8,557,394)	5,715,317	12,957,150	2,489,968	15,447,118	

- (1) See Note 27.1
- (2) See Note 27.2
- (3) See Note 27.5
- (4) See Note 27.6

ENEL AMÉRICAS S.A. AND SUBSIDIARIES

Consolidated Statements of Cash Flows, Direct Method For the years ended December 31, 2022, 2021 and 2020

In thousands of U.S. dollars – ThUS\$

	Note	2022	2021	2020
Cash flows from (used in) operating activities				
Types of collection from operating activities				
Collections from the sale of goods and services		19,515,060	19,737,179	14,770,122
Collections from royalties, payments, commissions, and other revenue		44,798	54,073	36,171
Collections from premiums and services, annual payments, and other benefits from policies held		11,256	11,675	28,364
Collections from leasing and subsequent sale of such assets		5,062	-	-
Other collections from operating activities		743,512	700,664	1,269,911
Payments to suppliers for goods and services		(10,026,617)	(11,673,564)	(8,185,560)
Payments to and on behalf of employees		(900,848)	(718,763)	(731,887)
Payments of premiums and services, annual payments, and other obligations from policies held		(19,864)	(12,624)	(13,014)
Other payments for operating activities	7.d	(4,811,895)	(4,479,954)	(4,013,788)
Cash flows from (used in) operating activities				
Income taxes paid		(603,020)	(720,829)	(527,952)
Other cash inflows (outflows)		(138,897)	(282,281)	(206,857)
Net cash flows from (used in) operating activities		3,818,547	2,615,576	2,425,510
Cash flows from (used in) investing activities				
Cash flows from the loss of control of subsidiaries or other businesses	7.e	316,534	-	-
Other collections from the sale of equity or debt instruments of other entities		931,012	1,248,281	176,383
Other payments to acquire equity or debt instruments of other entities		(936,068)	(1,265,183)	(215,626)
Loans to related entities		(1,555)	(48,545)	-
Purchases of property, plant and equipment		(2,124,983)	(1,841,204)	(813,827)
Purchases of intangible assets		(1,428,416)	(1,170,407)	(739,664)
Purchases of other long-term assets		(106,477)	-	-
Payments from future, forward, option and swap contracts		(70,931)	(22,787)	(5,070)
Collections from future, forward, option and swap contracts		111,872	43,544	21,037
Collections from related entities		45,636	82,597	-
Dividends received		541	1,089	2,120
Interest received		72,098	28,693	43,400
Other inflows (outflows) of cash, net		(3,038)	1,009,625	(4,369)
Net cash flows used in investing activities		(3,193,775)	(1,934,297)	(1,535,616)
Cash flows from (used in) financing activities				
Payments for acquiring treasury shares		-	(282)	-
Payments for other equity interests		(44,560)	(29,547)	-
Total proceeds from loans	7.f	2,355,735	2,727,331	1,646,135
Proceeds from long-term loans		1,495,037	1,670,872	437,284
Proceeds from short-term loans		860,698	1,056,459	1,208,851
Loans from related parties	7.f	949,115	1,274,799	295,299
Payment on borrowings	7.f	(1,975,971)	(2,858,855)	(1,775,865)
Payment of lease liabilities	7.f	(60,095)	(65,009)	(77,292)
Payment of loans to related parties	7.f	(662,629)	(445,257)	-
Dividends paid		(665,372)	(962,959)	(1,057,692)
Interest paid	7.f	(758,155)	(338,978)	(326,703)
Other cash inflows (outflows)	7.f	(1,691)	104,007	109,583
Net cash flows used in financing activities		(863,623)	(594,750)	(1,186,535)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes		(238,851)	86,529	(296,641)
Effect of exchange rate changes on cash and cash equivalents				
Effect of exchange rate changes on cash and cash equivalents		8,117	(197,269)	(135,363)
Net increase (decrease) in cash and cash equivalents		(230,734)	(110,740)	(432,004)
Cash and cash equivalents at beginning of period	7	1,396,253	1,506,993	1,938,997
Cash and cash equivalents at end of period	7.c	1,165,519	1,396,253	1,506,993

ENEL AMÉRICAS S.A. AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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ENEL AMÉRICAS S.A. AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2022

(In thousands of U.S. dollars – ThUS\$)

1. General information

Enel Américas S.A. (hereinafter “Enel Américas”, the “Company” or the “Parent Company”) and its subsidiaries comprise the Enel Américas Group (hereinafter the “Group”).

The Company is a publicly traded corporation with registered address and head office located at Avenida Santa Rosa, No. 76, in Santiago, Chile. The Company is registered with the securities register of the Chilean Financial Market Commission, hereinafter “CMF”, under number 0175, and its shares are registered and listed on the Santiago Stock Exchange and the Chilean Electronic Stock Exchange.

From 1993 through June 20, 2022, the Company was registered with the Securities and Exchange Commission of the United States of America (hereinafter “SEC”), and its shares were traded on the New York Stock Exchange (“NYSE”). On June 10, 2022, the American Depositary Shares issued by Enel Américas ceased to be traded on the NYSE, as requested by the Company from the SEC.

On November 2, 2022, Enel Américas filed SEC’s Form 15F in order to voluntarily deregister from Section 12(g) of the U.S. Securities Exchange Act of 1934, and its amendments (the “Exchange Act”), and terminate, inter alia, its disclosure obligations under Section 13(a) and Section 15(d) of the Exchange Act. Upon filing Form 15F was filed, the Company ceased its obligation to disclose an annual report on Form 20-F and essential events on Form 6-Ks. On January 31, 2023, subsequent to a 90-day period from the submission of Form 15F and having met all the regulatory requirements, the deregistration of Enel Américas from the SEC became effective.

The Company is a subsidiary of Enel S.p.A. (hereinafter “Enel”), an entity that holds interest of 82.3%.

The Company was initially incorporated in 1981 under the corporate name Compañía Chilena Metropolitana de Distribución Eléctrica S.A. Subsequently, on August 1, 1988 the Company became Enersis S.A., by means of an amendment to the articles of incorporation. Within the context of the reorganization process carried out by the Group, on March 1, 2016, the Company became Enersis Américas S.A. On December 1, 2016, the corporate name was changed from Enersis Américas S.A. to Enel Américas S.A. For tax purposes, the Company operates under Chilean tax identification number 94.271.000-3.

The Group recorded a staff of 15,072 employees as of December 31, 2022. On average, during the period 2022 the Group had 16,208 employees. For more information regarding the distribution of our employees, by category and geographic location, see Note 37

The Company’s corporate purpose consists of exploring for, developing, operating, generating, distributing, transmitting, transforming, and/or selling energy of any kind or form, whether in Chile or abroad, either directly or through other companies. It is also engaged in telecommunications activities, and it provides engineering consulting services in Chile and abroad. The Company’s corporate purpose also includes investing in, and managing, its investments in subsidiaries and associates which generate, transmit, distribute, or sell electricity, or whose corporate purpose includes any of the following:

- (i) Energy of any kind or form,

- (ii) Supplying public services, or services whose main component is energy,
- (iii) Telecommunications and information technology services, and
- (iv) Internet-based intermediation business.

2. Basis of presentation of the consolidated financial statements

2.1 Accounting principles

The consolidated financial statements of Enel Américas as of December 31, 2022, approved by its Board of Directors at its meeting held on February 27, 2023, have been prepared in accordance with International Financial Reporting Standards (IFRS), as issued by the International Accounting Standards Board (IASB).

These consolidated financial statements present fairly the financial position of Enel Américas and its subsidiaries as of December 31, 2022 and 2021, and the results of operations, changes in equity and cash flows for the years ended December 31, 2022, 2021 and 2020, and the related notes.

These consolidated financial statements voluntarily present 2020 figures of the consolidated statement of comprehensive income, consolidated statement of cash flows, consolidated statement of changes in equity, and related notes.

These consolidated financial statements have been prepared undergoing concern assumptions on a historical cost basis except when, in accordance with IFRS, those assets and liabilities are measured at fair value.

2.2 New accounting pronouncements

a) The following accounting pronouncements have been adopted by the Group effective beginning on January 1, 2022

Amendments and Improvements	Mandatory application for annual periods beginning on or after:
Amendments to IFRS 16: COVID-19 - Related Rent Concessions Beyond June 30, 2021	April 1, 2021
Amendments to IFRS 3: References to the Conceptual Framework	January 1, 2022
Amendments to IAS 16: Proceeds Before Intended Use	January 1, 2022
Amendments to IAS 37: Onerous Contracts - Cost of Fulfilling a Contract	January 1, 2022
Annual improvements to IFRS: 2018-2020 Cycle	
- <i>IFRS 1: First-time Adoption of International Financial Reporting Standards</i>	
- <i>IFRS 9: Financial Instruments</i>	
- <i>Amendment to Illustrative Examples accompanying IFRS 16</i>	
- <i>IAS 41: Agriculture</i>	January 1, 2022

Amendments to IFRS 16: "COVID-19-Related Rent Concessions after June 30, 2021"

Because of the continued impact of the COVID-19 pandemic, the IASB issued an amendment to IFRS 16 "Leases" on March 31, 2021, that extended by one year the period of application of the practical expedient that helps lessees to account for rental concessions linked to COVID-19. With these amendments, the IASB extended the practical expedient to rent concessions that reduce lease payments originally due on or before June 30, 2022.

The amendment is effective for annual periods beginning on or after April 1, 2021, retrospectively, recognizing the cumulative effect of initially applying the amendment as an adjustment to the opening balance of retained earnings (or other component of equity, as appropriate) at the beginning of the annual reporting period in which the lessee first applies the amendment. Earlier application is permitted, even for Financial Statements that have not been authorized for publication as of March 31, 2021. Enel Américas has decided not to early apply these amendments.

The adoption of these amendments generated no impacts on the Group's consolidated financial statements on the date of initial application.

Amendments to IFRS 3: "References to the Conceptual Framework"

On May 14, 2020, the IASB issued a package of limited-scope amendments, including amendments to IFRS 3 "Business Combinations". The amendments update references to the Conceptual Framework issued in 2018, in order to determine an asset or a liability in a business combination. In addition, the IASB added a new exception to IFRS 3 for liabilities and contingent liabilities, which specifies that, for certain liabilities and contingent liabilities within the scope of IAS 37 "Provisions, Contingent Liabilities and Contingent Assets", or IFRIC 21: "Levies", an acquirer applying IFRS 3 should refer to these standards, instead of the 2018 Conceptual Framework. Without this exception, an entity would have recognized certain liabilities in a business combination that would not be recognized in accordance with IAS 37.

The amendments are applicable prospectively to business combinations with acquisition dates beginning on or after January 1, 2022.

The adoption of these amendments generated no impacts on the Group's consolidated financial statements on the date of initial application.

Amendments to IAS 16 "Proceeds before Intended Use"

As part of the package of limited-scope amendments issued in May 2020, the IASB issued amendments to IAS 16 "Property, Plant and Equipment", which prohibit a company from deducting from the cost of an item of property, plant and equipment amounts received from selling items produced while the company is preparing the asset for its intended use. Instead, the company will recognize such proceeds from sales and related costs in profit or loss for the period. The amendments also clarify that an entity is "testing whether an asset operates properly" when it assesses the technical and physical performance of the asset.

These amendments are applicable to annual reporting periods beginning on or after January 1, 2022. Early application is permitted. The amendments will be applied retrospectively, but only from the beginning of the first period presented in the financial statements in which the entity applies the amendments for the first time. The accumulated effect of initial application of the amendments will be recognized as an adjustment to the opening balance of retained earnings (or another equity component as applicable) at the beginning of the first period reported.

The adoption of these amendments generated no impacts on the Group's consolidated financial statements on the date of initial application.

Amendments to IAS 37 “Onerous Contracts: Cost of Fulfilling a Contract”

The third standard amended by the IASB in the package of limited-scope amendments issued in May 2020 was IAS 37 “Provisions, Contingent Liabilities and Contingent Assets”. The amendments specify which costs a company should include when evaluating whether a contract is onerous. In this sense, the amendments clarify that the direct cost of fulfilling a contract comprises both the incremental costs of fulfilling this contract (for example, direct labor and materials), as well as the allocation of other costs that are directly related to compliance with the contracts (for example, an allocation of the depreciation charge for an item of property, plant and equipment used to fulfill the contract).

These amendments are applicable to annual reporting periods beginning on or after January 1, 2022. Early application is permitted. Companies must apply these amendments to contracts for which all obligations have still not been fulfilled at the beginning of the annual reporting period in which the amendments are applied for the first time. They do not require restatement of comparative information. The accumulated effect of initially applying the amendments will be recognized as an adjustment to the opening balance of retained earnings (or another equity component as applicable) at the date of initial application.

The adoption of these amendments generated no impacts on the Group’s consolidated financial statements on the date of initial application.

> Annual Improvements to IFRS: 2018-2020 Cycle

On May 14, 2020, the IASB issued a number of minor amendments to IFRSs, in order to clarify or correct minor issues or overcome possible inconsistencies in the requirements of certain standards. The amendments with a potential impact on the Group are the following:

- **IFRS 9 “Financial Instruments”**: clarifies that for the purpose of the 10% test for derecognition of financial liabilities, when determining commissions paid net of commissions received, the borrower must only consider the commissions paid or received between the borrower and the lender.

These improvements are applicable to annual reporting periods beginning on or after January 1, 2022. Early application is allowed. Entities must apply these amendments to financial liabilities that are modified or exchanged at the beginning of the annual reporting period in which the amendments are applied for the first time.

- **Examples accompanying IFRS 16 Leases**: amendment of illustrative example 13, in order to eliminate a possible confusion regarding the treatment of lease incentives. The example included as part of its background information, a reimbursement from the lessor to the lessee, related to leasehold improvements. Since the example was not sufficiently clear as to whether the reimbursement complied with the definition of a lease incentive, the IASB decided to eliminate from the illustrative example any reference to this reimbursement, thus avoiding any possibility of confusion.

The adoption of these amendments generated no impacts on the Group’s consolidated financial statements on the date of initial application.

b) Accounting pronouncements effective beginning on or after January 1, 2023

As of the date of issuance of these consolidated financial statements, the following accounting pronouncements had been issued by the IASB, but their application was not mandatory:

Amendments and Improvements	Mandatory application for annual periods beginning on or after:
IFRS 17 Insurance Contracts	January 1, 2023
Amendments to IAS 1 and Practice Paper No. 2: Disclosure of Accounting Policies	January 1, 2023
Amendments to IAS 8: Definition of Accounting Estimates	January 1, 2023
Amendments to IAS 12: Deferred Taxes Relating to Assets and Liabilities Arising from a Single Transaction	January 1, 2023
Amendments to IFRS 16: Lease Liability in a Sale and Leaseback	January 1, 2024
Amendments to IAS 1: Classification of Liabilities as Current or Non-Current and Non-Current Liabilities with Covenants	January 1, 2024

IFRS 17 "Insurance Contracts"

On May 18, 2017, the IASB issued IFRS 17 Insurance Contracts with the objective of helping investors and others to gain a better understanding of the risk exposure, profitability and financial position of insurance companies. The new standard is applicable to all types of insurance contracts, regardless of the type of entity that issuing them. This standard is also applicable to certain guarantees and financial instruments with specific discretionary participation features.

IFRS 17 replaces IFRS 4 Insurance Contracts, which was introduced as an interim standard in 2004, to solve comparison issues created by the latter. IFRS 17 requires that all insurance contracts be accounted for consistently. Insurance obligations will be accounted for at present value, rather than at historical cost. The information will be updated periodically, thereby providing more useful information to financial statement users.

In December 2021, the IASB amended IFRS 17 to add a "classification overlay" transition option to address possible accounting mismatches between financial assets and insurance contract liabilities in the comparative information presented on the initial application of IFRS 17.

This standard is applicable retrospectively, with certain exceptions, for annual periods beginning on or after January 1, 2023.

The adoption of these amendments generated no impacts of this amendment and has concluded that its implementation does not have a significant impact on the Group's consolidated financial statements.

Amendments to IAS 1 and IFRS Practice Statement 2: "Disclosure of Accounting Policies"

On February 12, 2021, the IASB issued limited-scope amendments to IAS 1: Presentation of Financial Statements and IFRS: Practice Statement No. 2 Making Materiality Judgements. This related to the final stage of its materiality improvement work, in order to help entities with their accounting policy disclosures. The aim was to provide more useful information to investors and other primary users of the financial statements.

Amendments to IAS 1 require entities to disclose their material information on accounting policies rather than their significant accounting policies. The amendments to IFRS Statement of Practice No. 2 provide guidance on how to apply the concept of materiality to accounting policy disclosures.

The amendments are effective for annual periods beginning on or after January 1, 2023.

The adoption of these amendments generated no impacts of this amendment and has concluded that its implementation does not have a significant impact on the Group's consolidated financial statements.

Amendments to IAS 8: "Definition of Accounting Estimates"

On February 12, 2021, the IASB issued limited-scope amendments to IAS 8: "Accounting Policies, Changes to Accounting Estimates and Errors." The aim was to clarify how companies should distinguish between changes to accounting policies and changes to accounting estimates, in order to reduce diversity in practice.

This distinction is important because accounting estimate changes only apply prospectively to future transactions and other future events. In addition, accounting policy changes generally apply retrospectively to past transactions and other past events.

The amendments are effective for annual periods beginning on or after January 1, 2023 and will be applied prospectively to changes in estimates and accounting policies that occur from the beginning of the first year in which the entity applies the amendments.

The adoption of these amendments generated no impacts of this amendment and has concluded that its implementation does not have a significant impact on the Group's consolidated financial statements.

Amendments to IAS 12: "Deferred Taxes related to Assets and Liabilities Arising from a Single Transaction"

On May 7, 2021, the IASB issued specific amendments to IAS 12 Income Taxes, with the aim of clarifying how companies should account for deferred taxes on transactions, such as leases and decommissioning obligations.

In certain circumstances, companies are exempt from recognizing deferred taxes when they recognize assets or liabilities for the first time. Previously, there was some uncertainty about whether the exemption applied to transactions, such as leases and decommissioning obligations. The amendments clarify that the exemption is not applicable to transactions that at the time of initial recognition give rise to equal taxable and deductible temporary differences and accordingly, companies are required to recognize deferred taxes on such transactions.

The amendments are effective for annual periods beginning on or after January 1, 2023.

The adoption of these amendments generated no impacts of this amendment and has concluded that its implementation does not have a significant impact on the Group's consolidated financial statements.

Amendments to IFRS 16 "Lease Liability in a Sale and Leaseback"

On September 22, 2022, the IASB issued amendments to IFRS 16 Leases, in order to clarify how a lessee-seller measures a leaseback operation after the transaction date in order to meet the requirements of IFRS 15 Revenue from Contracts with Customers, in order to be recorded as a sale.

These amendments apply to annual periods beginning on or after January 1, 2024, and early adoption is permitted. The amendments will be applied retrospectively to leaseback transactions performed after the initial application of IFRS 16.

Management is assessing the potential impact of the application of these amendments on the Group's consolidated financial statements.

Amendments to IAS 1 “Classification of Liabilities as Current and Non-Current” and “Non-Current Liabilities with Covenants”

On January 23, 2020, the IASB issued limited-scope amendments to IAS 1: Presentation of Financial Statements, in order to clarify how to classify debt and other liabilities as current or non-current. The amendments clarify that a liability is classified as non-current if the entity has, at the end of the reporting period, the substantial right to defer settlement of the liability during at least 12 months. The classification is not affected by the expectations of the entity or by events after the reporting date. The amendments include clarification of the classification requirements for debt that a company could settle converting it to equity.

The amendments only affect the presentation of liabilities as current and non-current in the statement of financial position, not the amount and timing of their recognition, or the related disclosures. However, they could lead to companies reclassifying certain current liabilities to non-current and vice versa. This could affect compliance with covenants in the debt agreements of companies.

In addition, on October 31, 2022, the IASB issued new amendments to IAS 1, with the aim of improving the information that companies provide on long-term debt with covenants. The amendments also respond to comments from stakeholders on the classification of debt as current or non-current when applying the requirements issued in 2020.

The amendments are effective for annual periods beginning on or after January 1, 2024. Early adoption is permitted.

Management is assessing the potential impact of the application of these amendments on the Group's consolidated financial statements.

2.3 Responsibility for the information, judgments and estimates provided

The Company's Board of Directors is responsible for the information contained in these consolidated financial statements and expressly states that all IFRS principles and standards have been fully implemented.

In preparing the consolidated financial statements, certain judgments and estimates made by the Group's management have been used to quantify some of the assets, liabilities, revenue, expenses and commitments recognized.

The most significant areas where critical judgment was required are:

- In a service concession agreement, determination of whether a grantor controls or regulates what services the operator must provide, to whom and at what price, are critical factors for the application of IFRIC 12 “Service Concession Arrangements” (see Note 3.d.1).
- The identification of Cash Generating Units (CGU) for impairment testing (see Note 3.e).

- The hierarchy of information used to measure assets and liabilities at fair value (see Note 3.h).
- The determination of the Group's functional currency (see Note 2.8).
- Application of the revenue recognition model in accordance with IFRS 15 (see Note 3.q).

The estimates refer to:

- The valuations performed to determine the existence of impairment losses in non-financial assets and goodwill (see Note 3.e).
- The assumptions used to calculate the actuarial liabilities and obligations with employees, such as discount rates, mortality tables, salary increases, etc. (see Notes 3.m.1 and 26).
- The useful lives of property, plant and equipment and intangible assets (see Notes 3.a and 3.d).
- The assumptions used to calculate the fair value of financial instruments (see Notes 3.h and 23).
- The energy supplied to customer whose meters have not yet been read (see Note 3.q).
- Certain assumptions inherent in the electricity system affecting transactions with other companies, such as production, customer billings, energy consumption, that allow for estimation of electricity system settlements that occur on the corresponding final settlement dates, but that are pending as of the date of issuance of the consolidated financial statements and could affect the balances of assets, liabilities, income and expenses recognized in the financial statements (see Appendix 3.2).
- The probability that uncertain or contingent liabilities will be incurred and their related amounts (see Note 3.m).
- Future disbursements for closure of facilities and restoration of land, as well as associated discount rates to be used (see Note 3.a).
- The tax results of the different Group subsidiaries that will be reported to the respective tax authorities in the future, and other estimates have been used as a basis for recording the different income tax related balances in these consolidated financial statements (see Note 3.p).
- The fair value of assets acquired, and liabilities assumed, and any pre-existing interest in an entity acquired in a business combination.
- Determination of expected credit losses on financial assets (see Note 3.g.3).
- In the measurement of lease liabilities, determination of the lease term of contracts with renewal options, as well as the rates to be used to discount lease payments (see Note 3.f).

In relation to the COVID-19 pandemic, the degree of uncertainty generated in the macroeconomic and financial environment in which the Group operates could affect the valuations and estimates made by Management to determine the carrying amounts of the more volatile assets and liabilities. As of December 31, 2022, according to the information available and considering a scenario in constant evolution, the main areas that required Management to use their judgment and make estimates were the following: i) measurement of expected credit losses on financial assets; ii) determination of impairment losses on non-financial assets; and iii) measurement of employee benefits, including actuarial assumptions.

Although these judgments and estimates have been based on the best information available as of the date of issuance of these consolidated financial statements, future events may occur that would require a change (increase or decrease) to these judgments and estimates in subsequent periods. This change would be made prospectively, recognizing the effects of this change in judgment or estimation in the related future consolidated financial statements.

2.4 Subsidiaries

Subsidiaries are defined as those entities controlled either, directly or indirectly by Enel Américas. Control is exercised if and only if the following conditions are met: the Company has i) power over the subsidiary; ii) exposure,

or rights to variable returns from these entities; and iii) the ability to use its power to influence the amount of these returns.

Enel Américas has power over its subsidiaries when it holds the majority of the substantive voting rights or, should that not be the case, when it has rights granting the practical ability to direct the entities' relevant activities, i.e., the activities that significantly affect the returns from the subsidiary.

The Group will reassess whether or not it controls a subsidiary if facts and circumstances indicate that there are changes to one or more of the control elements listed above.

Subsidiaries are consolidated as described in Note 2.7.

Appendix N° 1 to these Consolidated Financial Statements, entitled "Companies from the Enel Américas Group", describes the Company's relationships with each of its subsidiaries.

2.4.1. Changes in the scope of consolidation

2022

- i. Enel Brasil Central S.A. was incorporated in Brazil on January 19, 2022. It is 20% owned by Enel Brasil S.A. and 80% by our subsidiary Enel X Brasil S.A. This subsidiary is engaged in the performance of activities in the area of electric mobility.
- ii. On March 1, 2022, the merger by absorption of our subsidiaries Codensa S.A. ESP, Enel Green Power Colombia S.A.S. ESP and ESSA2 SpA into Emgesa S.A. ESP was completed. The new corporate name of the merged companies is Enel Colombia S.A. ESP, a company in which Enel Américas has interest of 57.345%.
- iii. During the first half of 2022, our subsidiary Enel Green Power Peru acquired 100% of the shares of SL Energy S.A.C. The acquired company is engaged in the evaluation and performance of energy projects and the production and sale of electric power.
- iv. On August 23, 2022, our subsidiary Enel Brasil sold 100% of its interest in Central Geradora Termelétrica Fortaleza S.A. (hereinafter Enel Generación Fortaleza S.A.). For additional information, see note 6.4.
- v. On September 26, 2022, Latamsolar Energías Renovables S.A.S. was incorporated, which is 100% owned by our subsidiary Enel Colombia S.A. ESP.
- vi. In 2022, the companies Luz de Macapá Energía S.A., Luz de Caruaru Energía S.A. and Luz de Jaboaão Energía S.A. were incorporated in Brazil for the development of public lighting projects. These companies are 51% owned by our subsidiary Enel X Brasil S.A.
- vii. On December 29, 2022, our subsidiary Enel Brasil completed the sale of 99.96% of Enel Distribucion Goiás S.A. For further information, see note 6.4.

- i. Moreover, in 2022, our subsidiary Enel Brasil acquired 100% of the following companies:
- viii. (1) Usina Fotovoltaica Arinos E 11 Ltda.; (2) Usina Fotovoltaica Arinos E 12 Ltda.; (3) Usina Fotovoltaica Arinos E 13 Ltda.; (4) Usina Fotovoltaica Arinos E 14 Ltda.; (5) Usina Fotovoltaica Arinos E 15 Ltda.; (6) Usina Fotovoltaica Arinos E 16 Ltda.; (7) Usina Fotovoltaica Arinos E 17 Ltda.; (8) Usina Fotovoltaica Arinos E 21 Ltda.; (9) Usina Fotovoltaica Arinos E 22 Ltda.; (10) Usina Fotovoltaica Arinos E 23 Ltda.; (11) Usina Fotovoltaica Arinos E 24 Ltda.; (12) Enel Green Power São Cirilo 01 S.A.; (13) Enel Green Power São Cirilo 02 S.A.; (14) Enel Green Power São Cirilo 03 S.A.; (15) Enel Green Power Morro Norte 01 S.A.; (16) Enel Green Power Morro Norte 02 S.A.; (17) Enel Green Power Morro Norte 03 S.A.; (18) Enel Green Power Morro Norte 04 S.A.; (19) Usina Eólica Pedra Pintada C Ltda.; (20) Ventos De São Cirilo Energias Renováveis S.A.; (21) Usina Eólica Pedra Pintada D Ltda.; (22) Usina Eólica Pedra Pintada B Ltda.; (23) Usina Eólica Pedra Pintada A Ltda.; and (24) Ventos De São Mário Energias Renováveis S.A. All these companies develop renewable energy projects.

2021

- ix. On January 20, 2021, the companies Fontibon ZE SAS and USME ZE SAS were incorporated in Colombia. These companies are 100% owned by the Company's subsidiary Bogotá ZE SAS. The main purpose of these companies is to perform any activities related to electric mobility and public transport in Colombia and abroad.
- x. On April 1, 2021, EGP Américas SpA (hereinafter "EGP Américas") merged with Enel Américas, which acquired all the assets and liabilities of EGP Américas, including the non-conventional renewable energy generation business and assets that EGP Américas owned in Central and South America (except Chile). As a consequence, all the shareholders and equity of EGP Américas were incorporated into Enel Américas, and EGP Américas was dissolved without liquidation (see Note 5).
- xi. On November 4, 2021, Enel Green Power Brasil Participacoes Ltda. merged with Enel Brasil S.A., with the latter becoming the legal successor company (see Note 5).
- xii. During the second half of 2021, the Company's subsidiary Enel Brasil acquired 100% interests in the companies Enel Green Power Lagoa do Sol 08 S.A., Enel Green Power Lagoa do Sol 09 S.A., Fazenda Aroeira Empreendimento de Energia Ltda., Enel Green Power Nova Olinda 01 S.A., Enel Green Power Nova Olinda 07 S.A., Enel Green Power Nova Olinda 05 S.A., Enel Green Power Nova Olinda 09 S.A., Enel Green Power Nova Olinda 04 S.A., Enel Green Power Nova Olinda 02 S.A. and Enel Green Power Nova Olinda 03 S.A., for the purpose of developing renewable energy projects.
- xiii. During the second half of 2021, the Company's subsidiary Enel Green Power Colombia S.A.S. ESP acquired 100% interests in the companies Guayepo Solar S.A.S., Latamsolar Fotovoltaica Fundación S.A.S., and Atlántico Photovoltaic S.A.S. ESP, for the purpose of developing renewable energy projects.

2.4.2. Consolidated companies with an economic equity interest of less than 50%

Prior to the merger in Colombia on March 1, 2022 (see Note 2.4.1.ii), Enel Américas owned an interest of less than 50% in the companies Codensa and Emgesa, representing 48.3% and 48.48%, respectively. However, these companies were considered "subsidiaries" because Enel Américas exercised control over them by virtue of a shareholders' agreement or as a result of its share structure, composition and classes. In this respect Enel Américas owned 57.15% and 56.43% of the voting shares of Codensa and Emgesa, respectively.

As a result of the aforementioned merger, Enel Américas acquired control of the subsidiary Enel Colombia S.A. ESP holding interest of 57.345%.

2.5 Investments in associates

Associates are those entities over which Enel Américas, either directly or indirectly, exercises significant influence.

Significant influence is the power to participate in the decisions related to the financial and operating policy of the associate but without having control or joint control over those policies. In assessing significant influence, the Group takes into account the existence and effect of currently exercisable voting rights or convertible rights at the end of each reporting period, including currently exercisable voting rights held by the Company or other entities. In general, significant influence is presumed to be present in those cases in which the Group has more than 20% of the voting power of the investee.

Associates are accounted for in the consolidated financial statements using the equity method of accounting as described in Note 3.i.

The detail of the companies that qualify as associates is the following:

Taxpayer ID No.	Company	Country	Functional Currency	12-31-2022			12-31-2021		
				Direct	Indirect	Total	Direct	Indirect	Total
Foreign	Yacylec S.A.	Argentina	Argentine peso	33.33%	-	33.33%	33.33%	-	33.33%
Foreign	Central Vuelta Obligada S.A.	Argentina	Argentine peso	-	40.90%	40.90%	-	40.90%	40.90%
Foreign	Enel X Way Brasil S.A. (i)	Brazil	Brazilian Real	-	20.00%	20.00%	-	-	-
Foreign	Crédito Fácil Codensa S.A. (ii)	Colombia	Colombian Peso	-	49.00%	49.00%	-	-	-
Foreign	Enel X Way Perú S.A. (iii)	Peru	Peruvian Sol	-	20.00%	20.00%	-	-	-

- (i) On May 13, 2022, the company AQWA View Servicios S.A. was incorporated, which is owned by 20% by our subsidiary Enel Brasil S.A. On June 1, 2022, this new company changed its corporate name to Enel X Way Brasil S.A.
- (ii) During the first half of 2022, our subsidiary Enel Colombia S.A. acquired 49% of the financing company Crédito Fácil Codensa S.A.
- (iii) On July 7, 2022, Enel X Way Perú S.A. was incorporated. This new company is owned by 20% by our subsidiary Enel Perú S.A.

2.6 Joint arrangements

Joint arrangements are defined as those entities in which the Group exercises control under an agreement with other shareholders and jointly with them, i.e., when decisions on the entities' relevant activities require the unanimous consent of the parties sharing control.

Depending on the rights and obligations of the participants, joint agreements are classified as:

- Joint venture: an agreement whereby the parties exercising joint control have rights to the entity's net assets. Joint ventures are included in the consolidated financial statements using the equity method of accounting, as described in Note 3.i.
- Joint operation: an agreement whereby the parties exercising joint control have rights to the assets and obligations with respect to the liabilities relating to the arrangement. Joint operations are included in the consolidated financial statements recognizing the proportional interest in the assets and liabilities impacted by such operation.

In determining the type of joint arrangement in which it is involved, the Group's Management assesses its rights and obligations arising from the arrangement by considering the structure and legal form of the arrangement, the terms agreed by the parties in the contractual arrangement and, when relevant, other facts and circumstances. If facts and circumstances change, the Group reassesses whether the type of joint arrangement in which it is involved has changed.

The detail of companies classified as joint ventures is as follows:

Taxpayer ID No.	Company	Country	Functional Currency	12-31-2022			12-31-2021		
				Direct	Indirect	Total	Direct	Indirect	Total
Foreign	Sacme S.A.	Argentina	Argentine peso	-	50.00%	50.00%	-	50.00%	50.00%

2.7 Basis of consolidation and business combinations

The subsidiaries are consolidated and all their assets, liabilities, revenues, expenses, and cash flows are included in the consolidated financial statements once the adjustments and eliminations of intra-group transactions have been made.

The comprehensive income from subsidiaries is included in the consolidated statement of comprehensive income from the date when the Parent Company obtains control of the subsidiary until the date on which it loses control of the subsidiary.

The Group records its business combinations using the acquisition method when the set of activities and assets acquired meet the definition of a business, and control is transferred to the Group. To be considered a business, a set of activities and assets acquired must include, as a minimum, an input and a substantive process applied to it which, as a whole, significantly contribute to the capacity to create products. IFRS 3 offers the option to apply a "concentration test" as a simplified evaluation of whether or not an acquired set of activities and assets is a business. The concentration test is positive if substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or group of similar identifiable assets.

The operations of the Parent Company and its subsidiaries have been consolidated under the following basic principles:

1. At the date the parent obtains control, the subsidiary's assets acquired, and its liabilities assumed are recorded at fair value, except for certain assets and liabilities that are recorded using valuation principles established in other IFRS standards. If the fair value of the consideration transferred plus the fair value of any non-controlling interests exceeds the fair value of the net assets acquired, this difference is recorded as goodwill. In the case of a bargain purchase, the resulting gain is recognized in profit or loss after reassessing whether all of the assets acquired, and the liabilities assumed have been properly identified and following a review of the procedures used to measure the fair value of these amounts.

For each business combination, IFRS allow valuation of the non-controlling interests in the acquiree on the date of acquisition: i) at fair value; or ii) for the proportional ownership of the identifiable net assets of the acquiree, with the latter being the methodology that the Group has systematically applied to its business combinations.

If the fair value of all assets acquired and liabilities assumed at the acquisition date has not been completed, the Group reports the provisional values accounted for in the business combination. During the measurement period, which shall not exceed one year from the acquisition date, the provisional values recognized will be adjusted retrospectively as if the accounting for the business combination had been completed at the acquisition date, and also additional assets or liabilities will be recognized to reflect new information obtained about events and circumstances that existed on the acquisition date, but which were unknown to Management at that time. Comparative information for prior periods presented in the financial statements is revised as needed, including making any change in depreciation, amortization or other income effects recognized in completing the initial accounting.

For business combinations achieved in stages, the Parent Company measures at fair value the participation previously held in the equity of the acquiree on the date of acquisition and the resulting gain or loss, if any, is recognized in profit or loss of the period.

2. Non-controlling interests in equity and in the comprehensive income of the consolidated subsidiaries are presented, respectively, under the line items "Total Equity: Non-controlling interests" in the consolidated statement of financial position and "Profit (loss) attributable to non-controlling interests" and "Comprehensive income attributable to non-controlling interests" in the consolidated statement of comprehensive income.
3. Balances and transactions between consolidated companies have been fully eliminated on consolidation.
4. Changes in the ownership interests in subsidiaries that do not result in the Group obtaining or losing control are recognized as equity transactions. The carrying amounts of the controlling and non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity attributable to shareholders of the Parent Company.
5. Business combinations under common control are accounted for using the "pooling of interest" method. Under this method, the assets and liabilities involved in the transaction remain reflected at the same carrying amounts at which they were recorded in the ultimate parent company, although subsequent accounting adjustments may be needed to align the accounting policies of the companies involved. The Group does not apply a retrospective item of business combinations under common control.

Any difference between assets and liabilities contributed to the consolidation and the consideration paid is recorded directly in equity, as a debit or credit to "Other reserves".

2.8 Functional currency

The functional and presentation currency of Enel Américas is United States dollar (US\$) for the Group's consolidated financial statements.

The functional currency has been determined, considering the economic environment in which the Company operates. This conclusion is based on the fact that the US\$ is the currency that fundamentally influences its financing, capital issuance and cash and cash equivalent activities. Accordingly, the US\$ reflects the underlying transactions, events and conditions for Enel Américas.

Any information presented in US\$ has been rounded to the closest thousand (ThUS\$) or million (MUS\$), unless indicated otherwise.

2.9 Conversion of financial statements denominated in foreign currency

Conversion of the financial statements of the Group companies that have functional currencies different than US\$, and do not operate in hyperinflationary economies, is carried out as follows:

- a. Assets and liabilities, using the exchange rate prevailing at the closing date of the financial statements.
- b. Comprehensive income statements using the average exchange rate for the period (unless this average is not a reasonable approximation of the cumulative effect of the exchange rate existing on the transaction dates, in which case the exchange rate on the date of each transaction is used).
- c. Equity is maintained at the historical exchange rate on the date of its acquisition or contribution, and at the average exchange rate as of the date of generation for retained earnings.
- d. Foreign currency translation differences generated in the conversion of the financial statements are recorded under "Foreign currency translation gains (losses)" in Other comprehensive income in the consolidated statement of comprehensive income (see Note 27.2).

The financial statements of subsidiaries the functional currency of which is that of a hyperinflationary economy, are first adjusted for inflation, recording any gain or loss in the net monetary position in profit or loss. Subsequently, all items (assets, liabilities, equity items, expenses and revenue) are converted at the exchange rate prevailing at the closing date of the most recent statement of financial position. Changes in the Company's net investment in the subsidiary operating in a hyperinflationary economy, arising from the application of the restatement/conversion method, are recorded as follows: (i) the effect of restatement due to inflation is recognized directly in Equity, under the account "Other reserves"; and (ii) the translation effect is recognized in Gains (losses) from foreign currency translation, in the consolidated statements of comprehensive income.

Argentine Hyperinflation

Beginning in July 2018, the Argentine economy has been considered to be hyperinflationary in accordance with the criteria established in IAS 29 "Financial Reporting in Hyperinflationary Economies". This determination was made on the basis of a number of qualitative and quantitative criteria, especially the presence of accumulated inflation in excess of 100% during the three previous years.

In accordance with IAS 29, the financial statements of investees in Argentina have been restated retrospectively, applying the general price index at historical cost, in order to reflect changes in the purchasing power of the Argentine peso, as of the closing date of these consolidated financial statements.

Non-monetary assets and liabilities were restated from February 2003, the last date on which an inflation adjustment was applied for accounting purposes in Argentina. Within this context, note that the Group carried out its transition to IFRS on January 1, 2004, and applied the deemed cost exception to property, plant and equipment.

For consolidation purposes in Enel Américas and as a result of the application of IAS 29, the results of our subsidiaries in Argentina were converted at the prevailing period-closing exchange rate (ARS/US\$), in accordance with IAS 21 “Effects of Changes in Foreign Exchange Rates”, when dealing with a hyperinflationary economy. Previously, the profit or loss of Argentine subsidiaries were converted using the average exchange rate for the period, as used for the other subsidiaries operating in other countries whose economies are not considered to be hyperinflationary.

The general price indexes used at the end of the reporting periods are as follows:

	General price index
From January to December 2020	36.13%
From January to December 2021	50.95%
From January to December 2022	94.79%

The effects of the application of this standard on these consolidated financial statements are detailed in Note 34.

Exchange rates

The exchange rates used to convert the financial statements of the different foreign subsidiaries are detailed as follows (local currency versus the US\$):

	12-31-2022		12-31-2021		12-31-2020
	Year End	Average	Year End	Average	Average
Argentine peso	177.16	177.11	102.72	102.69	84.07
Brazilian real	5.22	5.16	5.58	5.39	5.16
Peruvian sol	3.82	3.83	4.00	3.88	3.50
Colombian peso	4,810.20	4,247.75	3,981.16	3,743.86	3,693.52

Note: The functional currency of the Group’s subsidiaries in Central America is the U.S. dollar (US\$).

3. Accounting policies

The main accounting policies used in preparing the accompanying consolidated financial statements are the following:

a) Property, plant and equipment

Property, plant and equipment are generally measured at acquisition cost, net of accumulated depreciation and any impairment losses experienced. In addition to the price paid to acquire each item, the cost also includes, the following concepts, where applicable:

- Finance costs accrued during the construction period that are directly attributable to the acquisition, construction, or production of qualifying assets, which require a substantial period of time before being ready for use (e.g., electricity generation or distribution facilities). The Group defines “substantial period” as a period exceeding twelve months. The interest rate used is that of the specific financing or, if none exists, the weighted average financing rate of the company making the investment (see Note 17.b.1).
- Employee expenses directly related to construction in progress (see Note 17.b.2).
- Future disbursements that the Group will have to make to close its facilities are added to the value of the asset at fair value, recognizing the related provision for dismantling or restoration. The Group reviews its estimate of these future disbursements on an annual basis, increasing or decreasing the value of the asset based on the results of this estimate (see Note 25).

Assets under construction are transferred to operating assets once the testing period has been completed and they are available for use, at which time depreciation begins.

Expansion, modernization or improvement costs that represent an increase in productivity, capacity or efficiency, or a longer useful life are capitalized as an increase in the cost of the related assets.

The replacement or overhaul of entire components that increase the asset’s useful life or economic capacity are recorded as an increase in cost of the related assets, derecognizing the replaced or overhauled components.

Expenditures for periodic maintenance and repair are recognized directly as an expense for the year in which they are incurred.

Property, plant and equipment, net of its residual value, is depreciated by distributing the cost of the different items that comprise it on a straight-line basis over its estimated useful life, which is the period during which the Group expects to use the assets. Useful life estimates and residual values are reviewed on an annual basis and if appropriate adjusted prospectively.

In addition, the Group recognizes right-of-use assets for leases relating to property, plant and equipment in accordance with the criterion established in Note 3.f.

The following are the main categories of property, plant and equipment with their related estimated useful lives:

Class of property, plant and equipment	Years of estimated useful life
Buildings	10 – 85
Plant and equipment	10 – 85
IT equipment	3 – 15
Fixtures and fittings	3 – 75
Motor vehicles	5 – 20

In addition, for further information, the following is a more detailed breakdown of the plant and equipment classes:

Class plant and equipment	Years of estimated useful life
Generating plant and equipment:	
Hydroelectric plants	
Civil engineering works	10 – 85
Electromechanical equipment	10 – 60
Coal/Fuel power plants	10 – 40
Combined cycle power plants	10 – 50
Distribution plant and equipment:	
High-voltage network	15 – 50
Low- and medium-voltage network	30 – 50
Measuring and remote control equipment	10 – 30
Primary substations	20 – 40

Land is not depreciated since it has an indefinite useful life, unless it relates to a right-of-use asset in which case it is depreciated over the term of the lease.

Regarding the administrative concessions held by the Group's electric companies, the following table lists the remaining periods until expiration of the concessions that do not have an indefinite term:

Concession holder and operator	Country	Year concession started	Concession term	Remaining period to expiration
Empresa Distribuidora Sur S.A. - Edesur (Distribution)	Argentina	1992	95 years	65 years
Enel Generación El Chocón S.A. (Generation) (*)	Argentina	1993	30 years	8 months
Transportadora de Energía S.A. (Transmission)	Argentina	2002	85 years	65 years
Compañía de Transmisión del Mercosur S.A. (Transmission)	Argentina	2000	87 years	65 years
EGP Cachoeira Dourada S.A. (Generation)	Brazil	1997	30 years	5 years
Enel Generación Fortaleza S.A. (Generation)	Brazil	2001	30 years	9 years
Enel CIEN S.A. (Garabi I) (Transmission) (**)	Brazil	2000	22 years	3 months
Enel CIEN S.A. (Garabi II) (Transmission) (**)	Brazil	2002	20 years	3 months

(*) The Chocón Complex Concession Contract (Chocón and Arroyito plants) expires on August 11, 2023. This contract does not foresee any an extension of the concession or new call for proposals, but rather the restitution of the power plants to the licensor (Argentine government). However, in order to preserve the safety of the electrical system, the concessionaire must remain in charge of the Hydroelectric complex and comply with all its obligations during the term established by the Argentine regulatory entity, up to a maximum of 12 months from the date of contract termination.

(**) The main assets of our subsidiary Enel CIEN are the Garabi I and Garabi II energy interconnection systems, which through two frequency conversion stations and 2,200 MW transmission line transport energy between Brazil and Argentina. In June 2020, the Brazilian Ministry of Mines and Energy promulgated an ordinance that allowed Enel CIEN to operate the Garabi I and Garabi II lines until July 31, 2022. In December 2022, a new concession tender was opened, which was awarded to Transmissora Aliança de Energia Elétrica S.A. The signing of the new concession contracts is scheduled for March 31, 2023. Until such date, Enel CIEN will continue to operate Garabi I and Garabi II, with the option of assisted operation for up to 12 additional months. For further detail regarding the effects of the termination of this concession, see Note 6.3.

To the extent that the Group recognizes the assets as Property, plant and equipment, these are amortized over their economic life or the concession term, whichever is shorter, when the economic benefit from the asset is limited to its use during the concession term.

Any required investment, improvement or replacement made by the Group is considered in the impairment test to Property, plant, and equipment as a future contractual cash outflow that is necessary to obtain future cash inflows.

The Group's Management analyzed the specific contract terms of each of the aforementioned concessions, which vary depending on the by country, business activity and jurisdiction, and concluded that, with the exception of Enel CIEN, there are no determining factors indicating that the grantor, which in every case is a government entity, controls the infrastructure and, at the same time, can continuously set the price to be charged for the services. These requirements are essential for applying IFRIC 12, Service Concession Arrangements, an interpretation that establishes how to recognize and measure certain types of concessions (see Note 3.d.1).

On April 19, 2011, the Company's subsidiary Enel CIEN successfully completed its change in business model. Under the new agreement, the Brazilian government continues to control the infrastructure, but Enel CIEN receives fixed payments, which places it at an equal level with a public transmission concession (with regulated prices). Under this business model, its concessions fall within the scope of IFRIC 12; however, the infrastructure has not been derecognized due to the fact that Enel CIEN has not substantially transferred the significant risks and benefits to the Brazilian government (see Note 6.3).

An item of property, plant and equipment is derecognized when it is sold or otherwise disposed of, or when no future economic benefits are expected from its use, sale or other disposal.

Gains or losses arising from the sale or disposal of items of property, plant and equipment are recognized as "Other gains (losses)" in the statement of comprehensive income and calculated by deducting the amount received for the sale from the net carrying amount of the asset and the selling value.

b) Investment property

"Investment property" basically includes land and buildings that are kept for the purpose of obtaining gains from future sales or lease arrangements.

Investment property is measured at acquisition cost, net of accumulated depreciation and any impairment losses experienced. Investment property, excluding land, is depreciated by distributing the cost of the several elements that comprise it on a straight-line basis over the years of useful life.

An investment property is derecognized on disposal, or when no future economic benefits are expected from use or disposal.

Gains or losses arising from the sale or disposal of items of investment property are recognized as "Other gains (losses)" in the statement of comprehensive income and determined as the difference between the sales amount and the net carrying amount of the asset.

c) Goodwill

Goodwill arising from business combinations, and reflected upon consolidation, represents the excess value of the consideration paid plus the amount of any non-controlling interests over the Group's share of the net value of the assets acquired and liabilities assumed, measured at fair value at the acquisition date. If the accounting for a business combination is completed within the following year after the acquisition date, and thus the goodwill determination as well, the entity recognizes the related adjustments to the provisional amounts as if the accounting for the business combination had been completed at the acquisition date. If the accounting for a business combination is completed within the following year after the acquisition date, and thus the goodwill determination as well, the entity recognizes the related adjustments to the provisional amounts as if the accounting for the business combination had been completed at the acquisition date (see Note 2.7.1).

Goodwill arising from acquisition of companies with functional currencies other than the functional currency of the Parent is measured in the functional currency of the acquiree and translated to U.S. dollar using the exchange rate effective as of the date of the statement of financial position.

Goodwill is not amortized; instead, at the end of each reporting period or when there are indicators that an impairment might have occurred, the Group estimates whether any impairment loss has reduced its recoverable amount to an amount less than the carrying amount and, if so, an impairment loss is immediately recognized in profit or loss (see Note 3.e).

d) Intangible assets other than goodwill

Intangible assets are initially recognized at their acquisition cost or production cost, and are subsequently measured at their cost, net of their accumulated amortization and impairment losses experienced.

Intangible assets are amortized on a straight line basis during their useful lives, starting from the date when they are ready for use, except for those with an indefinite useful life, which are not amortized. As of December 31, 2022 and 2021, there are no significant amounts in intangible assets with an indefinite useful life.

The criteria for recognizing these assets' impairment losses and, if applicable, recovery of impairment losses recorded in previous periods are explained in Note e) below.

An intangible asset is derecognized when it is sold or otherwise disposed of, or when no future economic benefits are expected from its use, sale or other disposal.

Gains or losses arising from sales of intangible assets are recognized in profit or loss for the period and determined as the difference between the amount of the sale and the carrying amount of the asset.

d.1) Concessions

Public-to-private service concession agreements are recognized according to IFRIC 12: Service Concession Arrangements. This accounting interpretation applies if:

- a) The grantor controls or regulates what services the operator should provide with the infrastructure, to whom it must provide them, and at what price; and
- b) The grantor controls – through ownership, beneficial entitlement, or otherwise – any significant residual interest in the infrastructure at the end of the term of the arrangement.

If both of the above conditions are met simultaneously, the consideration received by the Group for the constructed infrastructure is initially recognized at its fair value, as either:

- An intangible asset when the Group receives the right to charge users of the public service, as long as these charges are conditional on the degree to which the service is used; or
- A financial asset when the Group has an unconditional contractual right to receive cash or another financial asset directly from the grantor or from a third party.

However, both types of considerations are classified as a contract asset during the construction or improvement period, in accordance with IFRS 15 (see Note 9).

The Group recognizes the contractual obligations assumed for maintenance of the infrastructure during its use, or for its return to the grantor at the end of the concession agreement within the conditions specified in the agreement, as long as it does not involve an activity that generates income, in accordance with the Group's accounting policy to recognize provisions (see Note 3.m).

Finance costs attributable to the concession arrangements are capitalized based on the criteria established in a) above, provided that the operator has a contractual right to receive an intangible asset.

The Company's subsidiaries that have recognized an intangible asset and/or a financial asset from their service concession arrangements are the following:

Concession holder and operator	Country	Year concession started	Concession term	Remaining period to expiration
Enel Distribución Río S.A. (Distribution) (*)	Brazil	1996	30 years	4 years
Enel Distribución Ceará S.A. (Distribution) (*)	Brazil	1997	30 years	6 years
Enel Green Power Proyectos I (Volta Grande) (Generation) (**)	Brazil	2017	30 years	25 years
Enel Distribución Sao Paulo S.A. (Distribution) (*)	Brazil	1998	30 years	6 years
P.H. Chucas S.A. (Generation) (*)	Costa Rica	2011	20 years	9 years

(*) Because part of the rights acquired by these subsidiaries are unconditional an intangible asset and financial asset at fair value through profit and loss have been recognized for the concession (See Notes 3.g.1 and 8).

(**) Because all of the rights acquired by this subsidiary are unconditional, only a financial asset measured at amortized cost has been recognized for this concession (see Notes 3.g.1 and 8).

At the end of each concession period, this can be renewed at the discretion of the granting authority, otherwise all assets and facilities will be returned to the government or its assignee, upon reimbursement for investments made and not yet amortized.

d.2) Research and development expenses

The Group recognizes the costs incurred in a project's development phase as intangible assets in the statement of financial position as long as the project's technical feasibility and future economic benefits have been demonstrated.

Research costs are recorded as an expense in the consolidated statement of comprehensive income in the period in which they are incurred.

d.3) Incremental costs of obtaining a contract

The Group recognizes as intangible assets the costs to obtain a contract with a customer, only if:

- Costs are incremental; i.e., they are directly attributable to an identified contract and the Group would not have incurred them had the contract not been obtained; and
- The Group expects to recover them, through reimbursements (direct recoverability) or from the margin (indirect recoverability).

Particularly, costs capitalized by the Group as of December 31, 2022 and 2021 are mainly related to acquisition costs of supply PPAs and commissions paid to sales agents, which meet capitalization criteria (see Note 15).

Capitalized costs of obtaining a contract are systematically amortized, in a way consistent with the pattern of transferring goods or services to the customer to which they relate. The Group amortizes recognized assets on a straight-line basis over the expected benefit period of the contract. In addition, capitalized costs are tested for impairment to identify any impairment loss to the extent that the carrying amount of the asset recognized exceeds the recoverable amount.

d.4) Other intangible assets

These assets correspond to computer software, water rights, and easements. They are initially recognized at acquisition or production cost and are subsequently measured at cost less accumulated amortization and impairment losses, if any.

Computer software is amortized (on average) over five years. Certain easements and water rights have indefinite useful lives and are therefore not amortized, while others have useful lives ranging from 40 to 60 years, depending on their characteristics, and they are amortized over that term.

e) Impairment of non-financial assets

During the period, and mainly at the end of each reporting period, the Group evaluates whether there is any indication that an asset has been impaired (or reversed of impairment). If any such indication exists, the Group estimates the recoverable amount of that asset to determine the amount of the impairment loss. For identifiable assets that do not generate cash flows independently, the Group estimates the recoverable amount of the Cash Generating Unit (CGU) to which the asset belongs, which is understood to be the smallest identifiable group of assets that generates independent cash inflows.

Notwithstanding the preceding paragraph, for CGUs to which goodwill or intangible assets with indefinite useful life have been allocated, a recoverability analysis is performed routinely at each year-end.

The criteria used to identify the CGUs are based, in line with Management's strategic and operating vision, within the specific characteristics of the business, the operating rules and regulations of the market in which the Group operates and corporate organization.

Recoverable amount is the higher of fair value less costs of disposal and value in use, which is defined as the present value of the estimated future cash flows. In order to calculate the recoverable amount of Property, plant, and equipment, as well as of goodwill and intangible assets, the Group uses value in use criteria in practically all cases.

To estimate value in use, the Group prepares future pre-tax cash flow forecasts based on the most recent budgets available. These budgets include Management's best estimates of a CGU's revenue and costs using sector forecasts, past experience and future expectations.

In general, these projections cover the next three years, estimating cash flows for subsequent years by applying reasonable growth rates which, in no case, are increasing rates nor exceed the average long-term growth rates for the particular sector and country in which the Group operates. The growth rates used to extrapolate the projections as of December 31, 2022 and 2021 were the following:

Country	Currency	12-31-2022		12-31-2021	
		Minimum	Maximum	Minimum	Maximum
Argentina	Argentine peso		14.3%		10%
Brazil	Brazilian real		3.6%		3.0%
Peru	Peruvian sol	2.0%	2.4%		2.5%
Colombia	Colombian peso		3.0%		3.0%
Costa Rica	U.S. Dollar		2.0%		2.0%
Guatemala	U.S. Dollar	2.0%	4.0%		2.0%
Panama	U.S. Dollar		2.0%		2.0%

Future cash flows are discounted to calculate their present value at a pre-tax rate that covers the cost of capital for the business activity and the geographic area in which it is being carried out. The time value of money and risk premiums generally used among analysts for the business activity and the geographic zone are taken into account to calculate the pre-tax rate.

The following are the pre-tax discount rates applied as of December 31, 2022 and 2021 expressed in nominal terms:

Country	Currency	12-31-2022		12-31-2021	
		Minimum	Maximum	Minimum	Maximum
Argentina	Argentine peso	67.9%	112.3%	36.6%	66.1%
Brazil	Brazilian real	9.6%	22.4%	9.3%	60.5%
Peru	Peruvian sol	8.7%	15.4%	6.7%	11.9%
Colombia	Colombian peso	12.6%	14.2%	8.5%	11.3%
Costa Rica	U.S. Dollar	9.3%	12.3%	9.0%	11.7%
Guatemala	U.S. Dollar	9.3%	10.4%	7.8%	8.6%
Panama	U.S. Dollar	8.8%	13.4%	7.3%	11.1%

The pre-tax discount rates are calculated using the iterative method, by which a discount rate is determined, thereby ensuring that the value in use calculated with the pre-tax cash flows is equal to that which was calculated with the after-tax cash flows, discounted at the after-tax discount rate.

The Company's approach to allocate value to each key assumption used to project cash flows, considers:

- Evolution of demand: the growth estimate has been calculated based on the projected increase in the Gross Domestic Product (GDP), in addition to other assumptions used by the Company regarding the evolution of consumption. For instance, the number of customers.

- Energy purchase and sale prices: based on specifically developed internal projection models. The price of the planned “pool” is estimated by considering a number of determining factors, such as the different technology costs and productions and energy demand, among other items.
- Regulatory measures: an important part of the Company’s business is regulated and subject to extensive standards, which could undergo revisions, either as a result of new laws or the amendment of existing laws, and therefore the projections include adequate application of the current standards those that are currently being developed, and those expected to be effective during the projected period.
- Installed capacity: in the estimating of the Group’s installed capacity, the existing facilities are taken into account, as well as the plans for both increasing capacity and capacity closure. The investment plan is constantly updated based on the evolution of the business, quality of service regulations determined by the regulator and changes in the business development strategy adopted by management. In the generation area, the investments necessary to maintain the installed capacity in adequate operating conditions are taken into account, in the distribution activity the investments for maintenance, improvement and strengthening of the network are considered.
- Hydrology and NCRE: the projections are made from historical series of meteorological conditions and projecting an average year, based on these.
- Fuel costs: to estimate fuel costs, existing supply contracts are taken into account and long-term projections of oil, gas or coal prices are made, based on forward markets and available analyst estimates.
- Fixed costs: these are projected considering the foreseen level of business activities, both in terms of the evolution of the workforce (considering salary raises in line with the CPI), and in term of other operating and maintenance costs, the level of projected inflation and long-term existing maintenance or other contracts. The efficiencies that the Group is adopting over time are also considered, such as those that arise from the initiatives for the digitalization for the internal processes.
- External sources: are always considered to verify the assumptions related to the macroeconomic environment such as price evolution, GDP growth, demand, inflation, interest rates and exchange rates, among others.

Past experience has demonstrated the reliability of the Company’s forecasts, which allows it to base key assumptions on historical information. During 2022, the deviations observed with respect to the projections used to perform impairment testing as of December 31, 2021, were not significant and cash flows generated in 2022 remained in a reasonable variance range compared to those expected for that period.

If the recoverable amount of the CGU is less than the net carrying amount of the asset, the related impairment loss is recognized for the difference, and charged to “Impairment loss (impairment reversals) recognized in profit or loss” in the consolidated statement of comprehensive income. The impairment is first allocated to the CGU’s goodwill carrying amount, if any, and then to the other assets comprising it, prorated on the basis of the carrying amount of each one, limited to the fair value less costs of disposal, or value in use, where no negative amount could be obtained.

Impairment losses recognized in prior periods for an asset other than goodwill are reversed, if and only if, there has been a change in the estimates used to determine the asset’s recoverable amount since the last impairment

loss was recognized. If this is the case, the carrying amount of the asset is increased to its recoverable amount with a credit to profit or loss, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset. For goodwill, impairment losses are not reversed in subsequent periods.

f) Leases

In order to determine whether an arrangement is, or contains, a lease, the Company assesses the economic substance of the agreement, assessing whether the agreement conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is considered to exist if the customer has: i) the right to obtain substantially all the economic benefits arising from the use of an identified asset; and ii) the right to direct the use of the asset.

f.1) Lessee

When the Group acts as a lessee at the commencement of the lease (i.e. on the date on which the underlying asset is available for use) it records a right-of-use asset and a lease liability in the statement of financial position.

The Group initially recognizes right-of-use assets at cost. The cost of right-of-use assets comprises: (i) the amount of the initial measurement of the lease liability; (ii) lease payments (made until the commencement date less lease incentives received), (iii) initial direct costs incurred; and (iv) the estimate of decommissioning or restoration costs.

Subsequently, the right-of-use asset is measured at cost, adjusted by any re measurement of the lease liability, less accumulated depreciation and accumulated impairment losses. A right-of-use asset is depreciated on the same terms as other similar depreciable assets, as long as there is reasonable certainty that the lessee will acquire ownership of the asset at the end of the lease. If no such certainty exists, the leased assets are depreciated over the shorter of the useful lives of the assets and their lease term. The same criteria detailed in Note 3.e are applied to determine whether the right-of-use asset has become impaired.

The lease liability is initially measured at the present value of the lease payments, discounted at the Company's incremental borrowing rate, if the interest rate implicit in the lease cannot be readily determined. The incremental borrowing rate is the interest rate that the company would have to pay to borrow over a similar term, and with similar security, the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment. The Group determines its incremental borrowing rate using observable data (such as market interest rates) or by making specific estimates when there are no observable rates available (e.g., for subsidiaries that do not carry out financing transactions) or when they must be adjusted to reflect the terms and conditions of the lease (e.g., when the leases are not in the functional currency of the subsidiary).

Lease payments included in the measurement of liabilities comprise: i) fixed payments, less any lease incentive receivable; ii) variable lease payments that depend on an index or a rate; iii) residual value guarantees; iv) the exercise price of a purchase option, if the Group is it is reasonably certain to exercise that option; and v) penalties for terminating the lease, if any.

After the commencement date, the lease liability increases to reflect the accrual of interest and is reduced by the lease payments made. In addition, the carrying amount of the liability is remeasured if there is a change in the

terms of the lease (changes in the lease term, in the amount of expected payments related to a residual value guarantee, in the evaluation of a purchase option or in an index or rate used to determine lease payments). Interest expense is recognized as finance cost and distributed over the years making up the lease period, so that a constant interest rate is obtained in each year on the outstanding balance of the lease liability.

Short-term leases of one year or less or leases of low value assets are exempt from the application of the recognition criteria described above, with the payments associated with the lease recorded as an expense on a straight-line basis over the term of the lease.

Right-of-use assets and lease liabilities are presented separately from other assets and liabilities, respectively in the consolidated statement of financial position.

f.2) Lessor

When the Group acts as a lessor, it classifies at the commencement of the agreement whether the lease is an operating or finance lease, based on the substance of the transaction. Leases in which all the risks and rewards incidental to ownership of an underlying asset are substantially transferred are classified as finance leases. All other leases are classified as operating leases.

For finance leases, at the commencement date, the Company recognizes in its statement of financial position the assets held under finance leases and presents them as an account receivable, for an amount equal to the net investment in the lease, calculated as the sum of the present value of the lease payments and the present value of any accrued residual value, discounted at the interest rate implicit in the lease. Subsequently, finance income is recognized over the term of the lease, based on a model that reflects a constant rate of return on the net financial investment made in the lease.

For operating leases, lease payments are recognized as income on a straight-line basis, over the term of the lease unless another type of systematic basis of distribution is deemed more representative. The initial direct costs incurred in obtaining an operating lease are added to the carrying amount of the underlying asset and are recognized as expense throughout the lease period, applying the same basis as for rental income.

g) Financial instruments

Financial instruments are contracts that give rise to both a financial asset in one entity and a financial liability or equity instrument in another entity.

g.1) Financial assets other than derivatives

The Group classifies its non-derivative financial assets, whether permanent or temporary, excluding investments accounted for using the equity method (see Notes 3.i and 14) and non-current assets and disposal groups held for sale or distribution to owners (see Note 3.k), into three categories:

(i) Amortized cost

This category includes the financial assets that meet the following conditions (i) the business model that supports the financial assets seeks to maintain such financial assets to obtain contractual cash flows, and (ii) the contractual terms of such financial assets give rise on specific dates to cash flows that are solely payments of principal and interest (SPPI criterion).

Financial assets that meet the conditions established in IFRS 9, to be valued at amortized cost in the Group are: cash equivalents, accounts receivable and, loans. Such assets are recorded at amortized cost, which is the initial fair value, less repayments of principal, plus uncollected accrued interest, calculated using the effective interest method.

The effective interest method is a method for calculating the amortized cost of a financial asset or a financial liability (or a group of financial assets or financial liabilities) and allocating the finance income or finance costs throughout the relevant period. The effective interest rate is the discount rate that exactly matches the estimated cash flows to be received or paid over the expected useful life of the financial instrument (or when appropriate in a shorter period of time), with the net carrying amount of the financial asset or financial liability.

(ii) Financial Assets Recorded at Fair Value through Other Comprehensive Income

This category includes the financial assets that they meet the following conditions: (i) they are classified in a business model, the purpose of which is to maintain the financial assets both to collect the contractual cash flows and to sell them, and (ii) the contractual conditions meet the SPPI criterion.

These financial assets are recognized in the consolidated statement of financial position at fair value when this can be determined reliably. For the holdings in unlisted companies or companies with low liquidity, it is usually not possible to determine the fair value reliably. Therefore, when this occurs, such holdings are valued at their acquisition cost or for a lower amount if there is evidence of their impairment.

Changes in fair value, net of their tax effect, are recorded in the consolidated statement of comprehensive income: Other comprehensive income, until the disposal of these financial assets, where the accumulated amount in this section is fully allocated to profit or loss for the period except for investments in equity instruments where the accumulated balance in other comprehensive income is never reclassified to profit or loss.

In the event that the fair value is lower than the acquisition cost, if there is objective evidence that the asset has suffered an impairment that cannot be considered as temporary, the difference is recorded directly in the loss for the period.

(iii) Financial Assets Recorded at Fair Value through Profit or Loss

This category includes the trading portfolio of the financial assets that have been allocated as such upon their initial recognition and which are managed and assessed according to the fair value criterion, and the financial assets that do not meet the conditions to be classified in the two categories indicated above.

These are measured at fair value in the consolidated statement of financial position and any changes in value are recorded directly in profit or loss when they occur.

g.2) Cash and cash equivalents

This item within the consolidated statement of financial position includes cash and bank balances, time deposits, and other highly liquid investments (with original maturity of less than or equal to 90 days) that are readily convertible into cash and are subject to insignificant risk of changes in value.

g.3) Impairment of financial assets

Under IFRS 9, the Group applies an impairment model based on expected credit losses, based on the Group's past history, existing market conditions, and prospective estimates at the end of each reporting period. The impairment model is applied to financial assets measured at amortized cost or those measured at fair value through other comprehensive income, except for investments in equity instruments.

Expected credit loss is the difference between the contractual cash flows that are due in accordance with the contract and all the cash flows that are expected to be received, i.e. all cash shortfalls), discounted at the original effective interest rate. It is determined considering: i) the probability of default (PD); ii) loss given default (LGD), and iii) exposure at default (EAD).

To determine the expected credit losses the Group applies two separate approaches:

- > **General approach:** applied to financial assets other than trade accounts receivable, contractual assets or lease receivables. This approach is based on the evaluation of significant increases in the credit risk of financial assets, from the date of initial recognition. If on the reporting date of the financial statements the credit risk has not increased significantly, the impairment losses are measured related to the expected credit losses in the next 12 months; if, on the contrary, the credit risk has increased significantly, the impairment is measured considering the expected credit losses throughout the lifetime of the asset.

In general, the measurement of expected credit losses for financial assets other than trade accounts receivable, contractual assets or lease receivables, are performed separately.

- > **Simplified approach:** The Group applies a simplified approach for trade receivables, contract assets and lease receivables so that the impairment provision is always recognized related to the lifetime expected credit losses for the asset. This is the approach that the Group has mostly most applied because trade receivables represent the main financial asset of Enel Américas and its subsidiaries.

For trade accounts receivable, contractual assets and lease receivables, the Group applies two types of evaluations of expected credit losses:

- **Collective evaluation:** based on grouping accounts receivable into specific groups or "clusters", taking into account each business and the local regulatory context. Accounts receivable are grouped according to the characteristics of customer portfolios in terms of credit risk, maturity information and recovery rates. The Group considers a specific definition of default, applicable to all clusters.

To measure the expected credit losses collectively, the Group considers the following assumptions:

PD: average default estimate, calculated for each group of trade receivables, taking into account a minimum of 24-month historical data.

LGD: calculated based on the recovery rates of a predetermined section, discounted at the effective interest rate; and

EAD: accounting exposure on reporting date, net of cash deposits, including invoices issued, but not due and invoices to be issued

- Analytical or individual evaluation: if accounts receivables are considered individually significant by Management and there is specific information regarding any significant increase in the credit risk, the Group applies an individual evaluation of accounts receivable. For the individual evaluation, the PD is obtained mainly from an external supplier, when it is possible to do so, and the LGD through an internal model that considers the recovery rate and other contractual and financial characteristics of accounts receivable. The expected credit loss is obtained by multiplying both factors by the EAD, which is defined as the accounting exposure at the reporting date, including the invoices issued but not due and invoices to be issued for services rendered, net of potential cash deposits obtained as guarantees.

On the basis of the benchmark market and the regulatory context of the sector, as well as the recovery expectations after 90 days, for those accounts receivable, the Group mainly applies a predetermined definition of 180 days overdue to determine expected credit losses, since this is considered an effective indicator of a significant increase in credit risk and, accordingly, in the impairment of receivables.

Based on specific evaluations performed by Management, the prospective adjustment can be applied considering qualitative and quantitative information to reflect possible future events and macroeconomic scenarios, which may affect the risk of the portfolio or the financial instrument.

g.4) Financial liabilities other than derivatives

General financial liabilities are initially recognized, at fair value net of any costs incurred in the transaction. In subsequent periods, these obligations are measured at their amortized cost using the effective interest method (see Note 3.g.1).

Lease liabilities are initially measured at the present value of future lease payments, determined in accordance with the criteria described in Note 3.f.

In the particular case that a liability is the hedged item in a fair value hedge, as an exception, such liability is measured at its fair value for the portion of the hedged Risk.

In order to calculate the fair value of debt, both when it is recorded in the statement of financial position and for fair value disclosure purposes as shown in Note 23, debt has been divided into fixed interest rate debt (hereinafter "fixed-rate debt") and floating interest rate debt (hereinafter "floating-rate debt"). Fixed-rate debt is that on which fixed-interest coupons established at the beginning of the transaction are paid explicitly or implicitly over its term. Floating-rate debt is that debt issued at floating interest rate, i.e., each coupon is established at the beginning of each period based on the benchmark interest rate. All debt has been measured by discounting expected future cash flows with a market interest rate curve based on the payment currency.

g.5) Derivative financial instruments and hedge accounting

Derivatives held by the Group are transactions entered into to hedge interest and/or exchange rate risk, intended to eliminate or significantly reduce these risks in the underlying transactions being hedged.

Derivatives are recorded at fair value at the end of each reporting period as follows: if their fair value is positive, they are recorded within "Other financial assets" and if their fair value is negative, they are recorded within "Other financial liabilities". For derivatives on commodities, positive fair value is recorded in "Trade and other receivables", and negative fair value, if any, is recognized in "Trade and other liabilities."

Changes in fair value are recorded directly in profit or loss, except when the derivative has been designated for hedge accounting purposes as a hedging instrument and all of the conditions for applying hedge accounting established by IFRS are met, including that the hedge is highly effective. In this case, changes are recognized as follows:

- **Fair value hedges:** The underlying portion for which the risk is being hedged and the hedging instrument are measured at fair value, and any changes in the value of both items are recognized in the statement of comprehensive income offsetting the effects in the same caption of the statement comprehensive income.
- **Cash flow hedges:** Changes in the fair value of the effective portion of the hedged item and hedging instrument are recognized in other comprehensive income and accumulated in an equity reserve referred to as "Hedging reserve." The cumulative loss or gain in this caption is transferred to the consolidated statement of comprehensive income to the extent that the hedged item impacts the consolidated statement of comprehensive income offsetting the effect in the same comprehensive income statement caption. Gains or losses from the ineffective portion of the hedging relationship are recognized directly in the statement of comprehensive income.

Hedge accounting is discontinued only when the hedging relationship (or a part of the relationship) fails to meet the required criteria, after making any rebalancing of the hedging relationship, if applicable. If it is not possible to continue the hedging relationship, including when the hedging instrument expires, is sold, settled or exercised, any gain or loss accumulated in equity at that date remains in the equity until the forecast transaction affects the statement of comprehensive income. When a forecast transaction is no longer expected to occur, the gain or loss accumulated in equity is immediately transferred to the statement of income.

The Group does not apply hedge accounting to its investments abroad.

As a general rule, long-term commodity purchases or sales agreements are recognized in the statement of financial position at their fair value at the end of each reporting period, recognizing any differences in value directly in profit or loss, except for, when all of the following conditions are met:

- The sole purpose of the agreement is for its own use, which is understood as: for fuel purchase agreements such use is to generate electricity; for electrical energy purchased for sale, its sale is to the end-customers; and for electricity sales its sale is to the end-customers.
- The Group's future projections evidence the existence of these agreements for own use.
- Past experience with agreements shows that they have been used for the Group's "own use", except for certain isolated cases when for exceptional reasons or reasons associated with logistical issues, these have been used for other purposes beyond the Group's control and expectations.
- The agreement does not establish net settlement of differences and there has been no practice to settle similar differences in similar contracts in the past.

The long-term commodity purchase or sale agreements maintained by the Group, which are mainly for electricity, fuel, and other supplies, meet the conditions described above. Accordingly, the purpose of fuel purchase agreements is to use them to generate electricity, electricity purchase contracts for use in sales to end-customers, and electricity sale contracts for sale of the Group's own products.

The Group also evaluates the existence of derivatives embedded in contracts or financial instruments to determine if their characteristics and risk are closely related to the host contract, provided that when taken as a whole they are not being accounted for at fair value. If they are not closely related, they are recorded separately and changes in value are accounted for directly in the statement of comprehensive income.

g.6) Derecognition of financial assets and liabilities

Financial assets are derecognized when:

- The contractual rights to receive cash flows from the financial asset expire or have been transferred or, even when, the Group has assumed a contractual obligation to pay these cash flows to one or more recipients.
- The Group has substantially transferred all the risks and rewards of their ownership, or, if it has neither assigned nor retained substantially all the risks and rewards, when it does not retain control of the financial asset.

For transactions in which the Group retains substantially all the inherent risks and rewards of ownership of the financial asset assigned, it recognizes them as a financial liability for the consideration received. Transactions costs are recognized in profit and loss by using the effective interest method (see Note 3.g (i)).

Financial liabilities are derecognized when they are extinguished; i.e., when the obligation arising from the liability has been paid or cancelled, or has expired. An exchange for a debt instrument with substantially different conditions, or a substantial modification in the current conditions of an existing financial liability (or a part thereof), is recorded as a cancellation of the original financial liability, and a new financial liability is recognized.

g.7) Offsetting of financial assets and financial liabilities

The Group offsets financial assets and liabilities and the net amount is presented in the statement of financial position only when:

- there is a legally binding right to offset the amounts recognized; and
- the Group intends to settle them on a net basis, or to realize the asset and settle the liability simultaneously.

Such rights may only be legally enforceable in the normal course of business, or in the event of default, or in the event of insolvency or bankruptcy, of one or all the counterparties.

g.8) Financial guarantee contracts

The financial guarantee contracts, defined as the guarantees issued by the Group to third parties, are initially measured at their fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee.

Subsequent to initial recognition, financial guarantee contracts are recognized at the higher of:

- the amount of the liability determined in accordance with the accounting policy described in Note 3.m; and

- the amount of the asset initially recognized less, if applicable, any accumulated amortization recognized in accordance with the revenue recognition policies described in Note 3.q.

h) Fair value measurement

The fair value of an asset or liability is defined as the price that would be received from the sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Fair value measurement assumes that the transaction to sell an asset or transfer a liability occurs in the principal market, namely, the market with the greatest volume and level of activity for that asset or liability. In the absence of a principal market, it is assumed that the transaction is carried out in the most advantageous market available to the entity, namely, the market that maximizes the amount that would be received to sell the asset or minimizes the amount that would be paid to transfer the liability.

In estimating fair value, the Group uses valuation techniques that are appropriate for the circumstances and for which there is sufficient data to perform the measurement where it maximizes the use of relevant observable data and minimizes the use of unobservable data.

Given the hierarchy explained below, data used in the valuation techniques, assets and liabilities measured at fair value can be classified at the following levels:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices included in Level 1 that are observable for the assets or liabilities, either directly (i.e. as prices) or indirectly (i.e. derived from prices). The methods and assumptions used to determine the fair values at Level 2 by type of financial assets or financial liabilities take into consideration estimated future cash flows discounted at market rates. Future cash flows for financial assets and financial liabilities are discounted with the zero coupon interest rate curves for each currency (these valuations are performed using external tools such as Bloomberg); and.

Level 3: Inputs for assets or liabilities that are not based on observable market data (unobservable inputs).

The Group takes into account the characteristics of the asset or liability when measuring fair value, in particular:

- For non-financial assets, fair value measurement takes into account the ability of a market participant to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset at its highest and best use.
- For liabilities and equity instruments, the fair value measurement assumes that the liability would not be settled and an equity instrument would not be cancelled or otherwise extinguished on the measurement date. The fair value of the liability reflects the effect of non-performance risk, namely, the risk that an entity will not fulfill the obligation, which includes but is not limited to, the Company's own credit risk.
- For derivatives not traded in active markets, the fair value is determined by using the discounted cash flow method and generally accepted options valuation models, based on current and future market conditions as of the closing date of the financial statements. This methodology also adjusts the value based on the Company's own credit risk (Debt Valuation Adjustment, DVA), and the counterparty risk (Credit Valuation Adjustment, CVA). These CVA and DVA adjustments are measured on the basis of the potential future exposure of the instrument (asset or liability position) and the risk profile of both the counterparties and the Group itself; and

- For financial assets and financial liabilities with offsetting positions in market risks or counterparty credit risks, measuring the fair value on a net basis is allowed. However, this must be consistent with the manner in which market participants would price the net risk exposure at the measurement date.

Financial assets and financial liabilities measured at fair value are shown in Note 23.3.

i) Investments accounted for using the equity method

The Group's interests in joint ventures and associates (see Notes 2.5 and 2.6 respectively) are recognized using the equity method of accounting.

Under the equity method of accounting, an investment in an associate or joint venture is initially recognized at cost. As of the acquisition date, the investment is recognized in the statement of financial position based on the share of equity that the Group's interest represents in capital, adjusted for, if appropriate, the effect of transactions with the Group plus any goodwill generated in acquiring the company. If the resulting amount is negative, zero is recorded for that investment in the statement of financial position, unless the Group has a present obligation (either legal or constructive) to reinstate the Company's equity position, in which case a provision is recognized.

The financial statements of associates or joint ventures are prepared for the same reporting period as the Group. When necessary, adjustments are made to align the accounting policies with those of the Group.

Goodwill from the associate or joint venture is included in the carrying amount of the investment. It is not amortized but is subject to impairment testing as part of the overall investment carrying amount when there are indicators of impairment.

Dividends received from these investments are deducted from the carrying amount of the investment, and any profit or loss obtained from them to which the Group is entitled based on its ownership interest is recognized under "Share of profit (loss) of associates accounted for using the equity method of accounting."

j) Inventories

Inventories are measured at their weighted average acquisition cost or the net realizable value, whichever is lower.

The net realizable value is the estimated selling price in the ordinary course of business less the applicable costs to sell.

The cost of inventories includes all costs of purchase and all necessary costs incurred in bringing the inventories to their present location and condition net of trade discounts and other rebates.

k) Non-current assets (or disposal groups of assets) held for sale or held for distribution to owners and discontinued operations

Non-current assets, including property, plant and equipment; intangible assets; investments accounted for using the equity method of accounting and joint ventures and disposal groups (a group of assets for disposal or distribution together with liabilities directly associated with those assets), are classified as:

- Held for sale, if their carrying amount will be recovered mainly through a sale transaction rather than through continuing use, or
- Held for distribution to owners, when the entity is committed to distribute the assets (or disposal groups) to the owners.

For the above classifications, the assets must be available for immediate sale or distribution in their present condition and their sale or distribution must be highly probable. For a transaction to be considered highly probable, management must be committed to the sale or distribution and actions to complete the transaction must have been initiated and should be expected to be completed within one year from the date of classification.

Actions required to complete the sale or distribution plan should indicate that it is unlikely that significant changes to the plan can be made or that the plan will be cancelled. The probability of shareholders' approval (if required in the jurisdiction) should be considered as part of the assessment of whether the sale or distribution is highly probable.

The assets or disposal groups classified as held-for-sale or held for distribution to owners are measured at the lower of their carrying amount and fair value less costs to sell or costs to distribute, as appropriate.

Depreciation and amortization on these assets cease when they meet the criteria to be classified as non-current assets held for sale or held for distribution to owners.

Assets that are no longer classified as held for sale or held for distribution to owners, or are no longer part of a disposal group, are measured at the lower of their carrying amounts before being classified as held for sale or held for distribution, less any depreciation, amortization or revaluation that would have been recognized had they had not been classified as held for sale or held for distribution to owners and their recoverable amount at the date of reclassification as non-current assets.

Non-current assets held for sale and the components of the disposal groups classified as held for sale or held for distribution to owners are presented in the consolidated statement of financial position as a single line item within assets referred to as "Non-current assets or disposal groups held for sale or for distribution to owners", and the related liabilities are presented as a single line item within liabilities referred to as "Liabilities included in disposal groups held for sale or for distribution to owners".

The Group classifies as discontinued operations those components of the Group that either have been disposed of, or are classified as held for sale and

- represent a separate major line of business or geographical area of operations;
- is part of a single coordinated plan to dispose of a separate major line of business or geographical area of operations; or
- is a subsidiary acquired exclusively with a view to resale it.

The after-tax results of discontinued operations are presented in a single line of the statement of comprehensive income referred to as "Profit (loss) from discontinued operations", as well as the gain or loss recognized from the measurement at fair value less costs to sell or from the disposal of the assets or groups for disposal comprising the discontinued operation.

l) Treasury shares

Treasury shares are presented deducting the caption "Total equity" in the consolidated statement of financial position and measured at acquisition cost.

Gains and losses from the disposal of treasury shares are recognized directly in "Total Equity – Retained earnings (losses)", without affecting profit or loss for the period.

m) Provisions

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material). The unwinding of the discount is recognized as finance cost. Incremental legal costs expected to be incurred in resolving a legal claim are included in measuring of the provision.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed.

A contingent liability does not result in the recognition of a provision. Legal costs expected to be incurred in defending a legal claim are expensed as incurred. Significant contingent liabilities are disclosed unless the likelihood of an outflow of resources embodying economic benefits is remote.

m.1) Provisions for post-employment benefits and similar obligations

Certain of the Group's companies have entered into pension and other similar commitments with their employees. Those defined benefit and defined contribution commitments are basically through pension plans, except for those related to certain benefits in lieu of payment, basically commitments to supply electric energy, which, due to their nature have not been outsourced and their coverage is provided through the related internal provision.

For defined benefit plans, the companies record the related expense for these commitments following the accrual criteria over the service life of the employees through timely actuarial studies performed as of the reporting date calculated applying the projected credit unit method. The cost of past services which correspond to variances in benefits is recognized immediately.

The defined benefit plan obligations in the statement of financial position represent the present value of the accrued obligations, upon deduction of the fair value of the different plans' assets, if any.

For each defined benefit plan, if the difference between the actuarial liability for past services and the plan assets is positive, it is recognized under line item "Provisions for employee benefits" in liabilities in the consolidated statement of financial position, and if such difference is negative is recognized under line item "Other financial

assets” in the consolidated statement of financial position, provided that is recoverable for the Group, usually through a reduction in future contributions and taking into consideration the limit established in IFRIC 14, IAS 19 The Limit on a Defined Benefit Asset, Minimum Funding Requirements, and their interaction.

Actuarial gains and losses arising from measurements of both the plan liabilities and the plan assets, including the limit in IFRIC 14, are recognized directly as a component of other comprehensive income.

Contributions to defined contribution benefit plans are recognized as an expense when the employees have rendered provide their services.

n) Translation of balances in foreign currency

Transactions performed by each entity in a currency other than its functional currency are recognized using the exchange rates prevailing as of the date of the transactions. During the period, differences arising between the prevailing exchange rate at the date of the transaction and the exchange rate as of the date of collection or payment are recognized as “Foreign currency translation differences” in the consolidated statement of comprehensive income.

Likewise, at the end of each reporting period, balances receivable or payable denominated in a currency other than each entity’s functional currency are remeasured using the closing date exchange rate. Any differences are recorded as “Foreign currency translation differences” in the consolidated statement of comprehensive income.

The Group has established a policy to hedge the portion of revenue from its consolidated entities that is directly linked to variations in the U.S. dollar, through obtaining financing in such currency. Exchange differences related to this debt, which is regarded as the hedging instrument in cash flow hedge transactions, are recognized, net of taxes, in other comprehensive income and are accumulated in an equity reserve and recorded in profit or loss in the term in which the cash flows hedged will be realized. This term has been estimated as ten years.

o) Classification of balances as current or non-current

In these consolidated statements of financial position, balances are classified according to their maturity, i.e., those maturing within twelve months are classified as current (except for provisions for post-employment obligations and other similar ones). Balances maturing in more than twelve months are classified non-current. Deferred tax assets and liabilities are classified as non-current.

When the Group has any obligations that mature in less than twelve months but can be refinanced over the long term at the Group’s discretion, through unconditionally available loan agreements with long-term maturities, such obligations are classified as non-current liabilities.

p) Income taxes

Income tax expense for the period is determined as the sum of current taxes from each of the Group’s subsidiaries and results from applying the tax rate to the taxable income for the period, after deductions allowed have been made, plus any changes in deferred tax assets and liabilities and tax credits, both for tax losses and deductions. Differences between the carrying amount and tax basis of assets and liabilities generate deferred tax assets and liabilities, which are calculated using the tax rates expected to be applied when the assets and liabilities are realized or settled, based on tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets are recognized for all deductible temporary differences, tax losses and unused tax credits to the extent that it is probable that sufficient future taxable profits exist to recover the deductible temporary differences and use the tax credits. Such deferred tax asset is not recognized if the deductible temporary difference arises from the initial recognition of an asset or liability that:

- did not arise from a business combination; and
- at initial recognition provide it affected neither accounting profit nor taxable profit (loss).

With respect to deductible temporary differences associated with investments in subsidiaries, associates and joint arrangements, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profits will be available against which the temporary differences can be utilized.

Deferred tax liabilities are recognized for all temporary differences, except for those derived from the initial recognition of goodwill and those that arose from investments in subsidiaries, associates and joint ventures in which the Group can control their reversal and where it is probable that they will not be reversed in the foreseeable future.

Current tax and changes in deferred tax assets or liabilities are recorded in profit or loss or in equity, depending on where the gains or losses that triggered these tax entries have been recognized.

Any tax deductions that can be applied to current tax liabilities are credited to earnings within the line item "Income tax expenses", except when uncertainty exists about their tax realization, in which case they are not recognized until they are effectively realized, or when they relate to specific tax incentives, in which case they are recorded as grants.

At the end of each reporting period, the Group reviews the deferred tax assets and liabilities recognized, and makes, any necessary adjustments based on the results of this analysis.

Deferred tax assets and deferred tax liabilities are offset in the consolidated statement of financial position if the Group has a legally enforceable right to set off current tax assets against current tax liabilities, and only when the deferred taxes relate to income taxes levied by the same tax authority.

q) Revenue and expense recognition

Revenue is recognized when (or as) the control over a good or service is transferred to the customer. Revenue is measured based on the consideration to which the Group is expected to be entitled for said transfer of control, excluding the amounts collected on behalf of third parties.

The Group analyzes and takes into consideration all the relevant facts and circumstances for revenue recognition, applying the five step model established by IFRS 15: 1) Identifying the contract with a customer; 2) Identifying the performance obligations; 3) Determining the transaction price; 4) Allocating the transaction price; and 5) Recognizing revenue.

The following are the criteria for revenue recognition by type of good or service provided by the Group:

- Electricity supply (sale and transportation): Corresponds to a single performance obligation that transfers to the customer a number of different goods/services that are substantially the same and that have the same transfer pattern. Since the customer receives and simultaneously consumes the benefits provided by the Company, it is considered a performance obligation met over time. In these cases, the Group applies an output method to recognize revenue in the amount to which it is entitled to bill for electricity supplied to date.
 - Generation: revenue is recorded according to the physical deliveries of energy and power, at the prices established in the respective contracts, at the prices established in the electricity market by the current regulations, or at the marginal cost of energy and power, depending on whether they are unregulated customers, regulated customers or energy trading in the spot market are involved, respectively.
 - Distribution of electricity: revenue is recognized based on the amount of energy supplied to customers during the period, at prices established in the related contracts or at prices stipulated in the electricity market by applicable regulations, as appropriate.

These revenues include an estimate of the service provided and not invoiced, at the reporting date (see Notes 2.3 and 28 and Appendix 3.2).

- Other Services: mainly the provision of supplementary services to the electricity business, construction of works and engineering and consulting services. Customers control committed assets as they are created or improved. Therefore, the Company recognizes this revenue over time based on the progress, measuring progress through output methods (percentage of completion through the present date, milestones reached, etc.), or costs incurred (resources consumed, hours of labor spent, etc.), as appropriate in each case.
- Sale of goods: revenue from the sale of goods is recognized at a certain time, when control of the goods has been transferred to the customer, which generally occurs at the time of the physical delivery. Revenues are measured at the independent sale price of each good, and any type of applicable variable compensation.

In contracts in which multiple committed goods and services are identified, the recognition criteria will be applied to each of the identifiable performance obligations of the transaction, based on the control transfer pattern of each good or service that is separate and an independent selling price allocated to each of them, or jointly to two or more transactions, when these are linked to contracts with customers that are negotiated with a single business purpose and the goods and services committed represent a single performance obligation and their selling prices are not independent.

Enel Américas determines the existence of significant financing components in its contracts, adjusting the value of the consideration if applicable, to reflect the effects of the time value of money. However, the Group applies the practical expedient provided by IFRS 15, and will not adjust the value of the consideration committed for the purpose of a significant financing component, if it expects, at the beginning of the contract, that the period between the payment and the transfer of goods or service to the customer is one year or less.

The Group excludes the gross revenue of economic benefits received when acting as an agent or broker on behalf of third parties from the revenue amount. The Group only records as revenue the payment or commission to which it expects to be entitled.

Because the Group mainly recognizes revenue for the amount to which it has the right to invoice, it has decided to apply the disclosure practical expedient provided in IFRS 15, through which it is not required to disclose the aggregate amount of the transaction price allocated to the performance obligations not met (or not met partially) at the end of the reporting period.

In addition, the Group evaluates the existence of incremental costs of obtaining a contract and costs directly related to the fulfillment of a contract. These costs are recognized as an asset, if their recovery is expected, and amortized in a manner consistent with the transfer of the related goods or services (see Note 3.d.3). As a practical expedient, the incremental costs of obtaining a contract are recognized as an expense, if the depreciation period of the asset that has been recognized is one year or less. Costs that do not qualify for capitalization are recognized as expenses at the time they are incurred, unless they are explicitly attributable to the customer.

Interest income (expenses) are recorded considering the effective interest rate applicable to the principal pending amortization, during the related accrual period.

r) Earnings per share

Basic earnings per share are calculated by dividing net income attributable to shareholders of the Parent Company by the weighted average number of ordinary shares outstanding during the period, excluding the average number of shares of the Company held by other subsidiaries within the Group, if any.

Basic earnings per share for continuing and discontinued operations are calculated by dividing net income from continuing and discontinued operations attributable to shareholders of the Company (the numerator) by the weighted average number of shares of common stock outstanding (the denominator) during the year, excluding the average number of shares of the Company held by other subsidiaries within the Group.

Diluted earnings per share is calculated by dividing profit attributable to shareholders of the Parent Company by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares of that would be issued on conversion of all the potential dilutive securities into common shares, if any.

s) Dividends

Article No. 79 of Law No. 18,046 (the Chilean Corporations Law) establishes that, unless unanimously agreed otherwise by the shareholders of all issued shares, listed corporations must distribute a cash dividend to shareholders on an annual basis, pro rata among the shares owned or the proportion established in the Company's by-laws if there are preferred shares, of at least 30% of profit for each year, except when accumulated losses from prior years must be absorbed.

As it is practically impossible to achieve a unanimous agreement given Enel Américas' highly fragmented share ownership, at the end of each reporting period the amount of the minimum statutory dividend obligation to its shareholders is determined, net of interim dividends approved during the period, and then accounted for in "Trade and other payables, current" and "Current accounts payable to related parties", as appropriate, and recognized in equity.

The interim and final dividends are deducted from equity when approved by the relevant authority, which in the first case is normally the Board of Directors and in the second case is the responsibility of the shareholders as agreed at a General Shareholders' Meeting.

t) Share issuance costs

Share issuance costs, only when they represent incremental expenses directly attributable to the transaction, are recognized directly in net equity as a deduction from "Share premiums," net of any applicable taxes.

If the share premium account has a zero balance or if the costs described exceed the balance, they are recognized in "Other reserves". Subsequently, these costs must be deducted from paid-in capital, and this deduction must be approved at the closest Extraordinary Shareholders' Meeting, which occurs immediately after the date on which the disbursements were incurred.

Share issuance and placement expenses directly related to a probable future transaction are recorded as prepaid expenses in the statement of financial position. These expenses are recorded in equity upon issuance and placement of the shares, or in profit or loss when the conditions change and the transaction is no longer expected to occur.

u) Statement of cash flows

The statement of cash flows reflects changes in cash and cash equivalents that took place during the period, determined with the direct method. It uses the following definitions and related meanings:

- > **Cash flows:** inflows and outflows of cash or cash equivalents, which are defined as highly liquid investments maturing in less than three months with a low risk of changes in value.
- > **Operating activities:** the principal revenue-producing activities of the Group and other activities that cannot be considered investing or financing activities.
- > **Investing activities:** the acquisition and disposal of long-term assets and other investments not included in cash and cash equivalents.
- > **Financing activities:** activities that result in changes in the size and composition of the total equity and borrowings of the Group.

4. Sector regulation and electricity system operations

i. Regulatory Framework:

a) Argentina

The Argentine electric regulatory framework is established up by Law No. 24,065, which defines vertical segmentation for electricity generation, transmission, and distribution activities.

Law No. 24,065 established the bases for the creation of the Electricity Regulatory Body ("ENRE"), management of the Wholesale Electricity Market ("MEM"), the setting of spot prices and regulated tariffs.

Despite Law No. 24,065 and its subsequent regulations, the continuous economic crises that Argentina has been experiencing has led the government to intervene in the electricity market.

The electricity generation segment consists of companies that own electricity generation plants. These companies sell electricity to the market, at a price set by the regulatory body, which also carries out pricing updates and indexation. The latest indexation to generators' tariffs reached 29% and was established for the year 2021 by Resolution No. 440, published on May 21, 2021. This indexation has been applied retrospectively on the tariffs rates identified in Resolution SE No. 31/2020, beginning in February 2021, the indexation for 2022 was established by Resolution No. 238 of April 21, 2022, with an adjustment of 30% on the tariffs of Resolution No. 440 of 2021, retrospective to February 2022 and 10% in June.

On November 2, 2021, Resolution SE No. 1,037/21 was passed, which gives a transitional compensation benefit in addition to that established in Resolution No. 440 for thermal and hydraulic power generators based on export energy to interconnected neighboring countries performed by CAMMESA, and which will cover transactions between September 1, 2021, and February 28, 2022.

Through SE Resolution No. 826/2022, the Secretariat of Energy approved two increases for generation companies for 2023, totaling 60%. This increase is in line with the inflation projected in the 2023 Budget.

- Increases in remuneration for 2023:
 - February 2023 = 25%
 - August 2023 = 28%
- In addition, retrospective increases for 2022 were approved: 20% from September to November and 10% from December and thereafter.
- A change was established in the current Remuneration fees for Availability of Capacity during Peak hours requiring the generation from thermal origin.
- The price of remuneration of the rate from the thermal units for non-compliance with the DIGO is no longer affected.
- CAMMESA will perform availability controls to verify the adequate operation of the machines.

The revenue collected by CAMMESA from such exports were assigned to a stabilization fund for the MEM to pay the additional fees mentioned in the above paragraph and also to fund energy infrastructure works, which will be assigned at the time as established by the Secretariat of Energy.

The electricity transmission sector is a public service that operates under monopolistic conditions and is made up of several companies to which the Argentine government grants concessions. A concessionaire operates and maintains the highest voltage facilities, and eight concessionaires operate and maintain the medium and high voltage facilities, to which generating companies, distribution companies and large customers are connected. Transmission companies are authorized to charge different tariffs for their services.

Electricity distribution is a public service that operates under monopolistic conditions and is made up of companies that the Argentine government has granted concessions to. Distribution companies have the obligation to supply electricity to individual customers within a specific concession area, whether or not these customers have a contract with the distribution company or directly with a generating company. Distribution companies have regulated tariffs and are subject to quality standards. Distribution companies can purchase electricity on the Argentine "MEM" spot market, at the so-called "seasonal price" defined by the Argentine SEE as "the maximum cost of electricity purchased by distributors that can be passed on to regulated customers".

Electricity tariffs are regulated by the Argentine "ENRE", based on the Comprehensive Tariff Review ("RTI") process, which determines tariff charts, their duration and relevant adjustments over time.

On February 1, 2017, the ENRE published Resolution No. 64/2017 in the Argentine Official Gazette, by which the tariff charts resulting from the Comprehensive Tariff Review (RTI) process were approved. Subsequently, in December 2019, the administration have been postponing and freezing electricity tariffs throughout 2020, and part of 2021, by means of Law No. 27,541 on Social Solidarity and Productive Reactivation. This is due to the economic crises experienced by the country, which have been aggravated by the Covid-19 pandemic.

On December 20, 2019, the National Congress passed Law No. 27,541 (Law of Social Solidarity and Productive Reactivation), which declares a public emergency in economic, financial, fiscal, administrative, pension, tariff, energy, health, and social matters until December 31, 2020. In its article 5, this law authorizes the Executive Power to maintain federal electricity and gas rates the same and to initiate a renegotiation of the Comprehensive Tariff Review in force (or initiate an extraordinary review as of the law effective date and for a period of up to 180 days). This Law aims to reduce the tariffs for homes, businesses and industries during the year 2020. Likewise, article 6 authorizes the Executive Power to administratively intervene the ENRE for one year.

On March 17, 2020, through DNU Decree No. 287/2020, the Argentine Government declared a health emergency from March 12 to March 20; and through Decree DNU No. 297/2020 mandatory and preventive lockdown was declared.

A series of measures have been taken by the Argentine authorities to manage different issues caused by the Covid-19 pandemic. Note that measures such as the prohibition to cut off electricity supply to certain customers, the temporary suspension of the issuance of Debit Notes and Complementary Settlements for unrecorded consumption, among others, have been lifted. In addition, regularization mechanisms for debts maintained by the distributors with CAMMESA have been extended. Finally, an agreement was signed to allocate the debts that the Province of Buenos Aires and the Argentine Government have payable to Edesur for electricity supply to popular neighborhoods with collective meters, improvement works and maintenance of the network that supplies these neighborhoods and other sensitive areas.

DNU No. 1,020 recognizes that under Law No. 27,541 there has been a tariff reduction (maintenance of tariffs in an inflationary environment), that was necessary to mitigate the emergency economic situation. At the same time, DNU No. 1,020 recognizes that a tariff readjustment mechanism must be established to guarantee the normal provision of services. Consequently, this DNU establishes the obligation to start a Comprehensive Tariff Renegotiation Process that results in a Definitive Renegotiation Agreement, in a period less than 2 years. On December 7, 2022, Decree No. 815/2022 was published in the Official Gazette, which extends the expiration established in Article 2 of DNU No. 1020/20 for 1 year. This Decree addresses the tariff transition regime and a renegotiation process of the Comprehensive Rate Review. The ENRE and the ENARGAS (Argentine regulators) will be in charge of adjusting the tariffs of the concessionaires during the transition and conducting the Integral Tariff Renegotiation.

Until a definitive RTI is reached, under the new scenario according to DNU No. 1,020, the ENRE is authorized to establish transitory tariff readjustments, thus ensuring stability to the provision of services.

In this context, on January 21, 2021, the Secretariat of Energy issued Resolution No. 40, establishing a "Special Regime for Obligation Regularization" for debts incurred by distribution companies with CAMMESA arising from energy consumption, power, as well as interest and/or penalties accumulated as of September 30, 2020. This Resolution initiates the regularization process established by Article No. 87 of Law No. 27,591. On April 28, 2021, the Secretariat of Energy issued Resolution No. 371/2021, which establishes the criteria that must be considered in agreements for the regularization of obligations with the MEM to which the Distribution Agents will adhere. All the above is established within the provisions of Article 87 of Law No. 27,591 on the 2021 National Budget, which establishes a recognition of credits in favor of Distributing Agents for up to five times the average monthly invoicing of the last year or sixty six percent (66%) of the debt accumulated with CAMMESA as of September 30, 2020. Likewise, mechanisms that promote investments in energy efficiency and improvements to the quality of electric power distribution services can be agreed upon and executed. Subsequently, on May 14, 2021, the SE was instructed to carry out a new extension (until May 30, 2021) of the term provided by Article No. 6 of Resolution S.E. No. 40/2021 within the same framework, and to apply the same treatment of terms and reduced interest rates to debts taken out after September 30, 2020 and until April 30, 2021. As a result of a Public Hearing held on February 24, the Secretariat of Energy's Resolution No. 105 was issued, which amends the Stabilized Seasonal Prices for energy and power transport beginning on March 1, 2022. On September 13, the Secretariat of Energy's Resolution No. 642 was published in the Official Gazette, which regulates DNU No. 88/22 and extends article No. 87° of the previous Budget Law regarding the debts of distributors payable to CAMMESA. Such resolution establishes an extension until December 31, 2022, of the Special Regime for Regularization of Obligations (debts) maintained with CAMMESA, established by Article No. 87° of Law No. 27,591 (2021 Budget). On December 29, 2022, an agreement was signed between the Secretariat of Energy, the ENRE and the distributors EDENOR and EDESUR to implement the "Special Regime for Regularization of Obligations" for debts maintained with CAMMESA (article No 87 Law 27591, DNU No. 88/22 and Resolution SE 642/22). Through this agreement, credits are recognized for distributors of up to 5 mid invoices from 2020, by virtue of the measures taken to mitigate the economic effects of the pandemic. The agreement also states that, for the remaining obligations pending payment to CAMMESA generated up to August 31, 2022, surcharges for late payment will not apply and a payment plan of 96 monthly instalments with a 6-month grace period and an interest rate of up to 50% of that in force in the MEM will be implemented.

On December 22, 2022, a new agreement was signed between the Argentine Government, the Province of Buenos Aires and the distribution companies EDENOR and EDESUR for the recognition of unpaid consumption in deprived neighborhoods during the year 2021 (the Framework Agreement). By virtue of this framework agreement, the Argentine Government promised to repay the amounts owed to the distributors through a credit on their invoices for energy purchased from CAMMESA, which will be effective during the first few days of 2023.

In 2021 there were 3 changes in the tariff charts, two of them related to the Price of Electricity to be transferred to users and one referred to the added value of distribution. On April 30, 2021, the added value of distribution was indexed by 21.8% (equivalent to a 9% in the user tariff), pending the Integral Tariff Renegotiation Process.

On February 4, ENRE's Resolution No. 42/22 transferred the new seasonal energy prices to segments with demand greater than 300 kW a month (large businesses and industries). Prices will be effective beginning on February 1, and EDESUR's Distribution Own Cost or Distribution Value Added will not be amended. Consequently, customers recording consumption higher than 300 kW (T3 BT) will have an increase of 14%, whereas MT & AT customers an increase of 16%. The remaining tariffs will remain unchanged. The resolution informs the new average tariff to be considered for calculation of fines, which is \$5.362/kWh.

On February 26, 2022, ENRE's Resolution No. 75/22 was published, which adjusts the values of the Tariff Table as of March 1, 2022. The Resolution states that the new average tariff for Edesur is ARS\$6.24/kWh (+16.4%). The Cost of Distribution, in turn, will increase by 8%.

On May 10, through Resolution No. 145, the ENRE approved the new values of the Tariff Table for EDESUR, which is effective beginning on May 1, 2022. The tariff table includes the new seasonal prices established in the Secretariat of Energy's Resolution No. 305/22 for the customer segment recording consumption higher than 300 kW a month (large businesses and industries). These customers experienced increases of 58% and 73%, as seasonal prices applied to them are based on the actual supply cost.

On May 31, 2022, through Resolution No. 172/22, the ENRE approved a new Tariff Table for EDESUR, which is effective beginning on June 1, 2022. The tariff table includes the new seasonal prices established in the Secretariat of Energy's Resolution No. 405/22 for residential segments (an increase of approximately 13%) and for non-residential segments (with consumptions under 300 kW a month), which increase by approximately 17%. As a result, EDESUR's average rate became ARS\$7.838/kWh (+10.5%). Finally, no adjustments were applied to EDESUR's VAD participation.

On August 1, 2022, through Resolution No. 221/22, the ENRE approved a new Tariff Table for EDESUR, which is effective beginning on August 1, 2022. The tariff table includes the new seasonal prices established in the Secretariat of Energy's Resolution No. 605/22 for GUDIS customers, which will experience a 0.3% or 0.4% decrease (depending on their category), with no changes to the VAD fee. The resolution also states that EDESUR's new average tariff slightly decreases to ARS\$7.832/kWh (-0.1%). With this resolution, the Distribution Own Cost now represents 28% of this average tariff, net of taxes.

On September 9, 2022, through Resolution No. 314/22, the ENRE approved a new Tariff Table, which is effective beginning on September 1, 2022. This tariff table includes the new seasonal prices established in the Secretariat of Energy's Resolutions No. 627 and 629/2022 for LEVEL 1, General Public Lighting, T2/Toll and T3/Toll customers (less than 300 kW a month of consumption). The resolution states that the tariff table approved by ENRE's Resolution No. 221/2022 continues in force for residential users of Levels 2 and 3 and Public Entities. In addition, the resolution establishes an average increase in prices of 40% for the residential customers, whereas an increase between 21% and 33% will be applied to the remaining Company's customer categories. Finally, the distributor's VAD participation remains unchanged, at 26% of the average tariff.

On September 21, the ENRE's Resolution No. 435/22 established the new tariff table and billing scheme for LEVEL 3 residential customers and a new average rate with retroactive effect, as of September 1, 2022. The resolution also states that EDESUR's new average tariff will be ARS\$8.808/kWh (+12.4% compared to August 2022).

On September 26, the Secretariat of Energy's Resolution No. 661/22 established that users that are not recorded in the RASE will be automatically considered as Level 1 customers (high-income customers).

On September 28, in Note No. 2,022-103311985-APN-SE#MEC, the Secretariat of Energy exceptionally provided instructions to CAMMESA to bill all residential customers at the LEVEL 2 price (lower-income customers), regardless of the level they have been classified at. The Secretariat also requested certain information from distributors regarding customers and instructed them that each invoice must indicate the actual classification of the customer, despite the effective application of the Note being transferred to October 1st.

On October 6, ENRE's Resolution No. 484/22 changed EDESUR's average tariff to ARS\$8.501/kWh as a result of the postponement of the application of the residential segmentation scheme, which is only effective for September 2022.

On November 3, the ENRE's Resolution No. 555 approved new tariff schedules to be applicable beginning on November 1, 2022, which reflect the increases in the seasonal price of energy and the effect of the National Energy Fund established by the Secretariat of Energy's Resolution No. 719/22.

- Consequently, residential users increased consumption by an average of 27%; General and T2, by 17%; T3 customers increased low and medium voltage between 18% and 21%; whereas GUDIS customers (whose demand is higher than 300 kW per month) decreased low voltage consumption by 15% and medium and high voltage by 16%.
- The distributor's average tariff remains around ARS\$9.401/kWh (+7%, and accumulated +20%, compared to August 2022) and VAD participation remains at 24% (net of taxes).

b) Brazil

The electricity regulatory entity in Brazil is the National Electric Energy Agency ("ANEEL"). Its role includes inspecting concessions and authorizations for the generation, transmission and distribution of electric power, the promulgation of the sectorial regulatory framework, and the establishment of bidding processes under the supervision of the Ministry of Mines and Energy ("MME"), among other responsibilities.

The National Electric System Operator (“ONS”) is responsible for the coordination and supervision in the Brazil’s National Interconnected System “SIN” electric power generation and transmission facilities. The Electric Power Trading Chamber (“CCEE”) operates the electricity purchase and sales market in Brazil through carrying out the financial settlement of the market, which includes contracts negotiated in the free and regulated market.

The electric power generation sector is organized on a competitive basis by energy contracts in the regulated market with regulated distributors through centralized energy auctions or in the free market, with retailers or non-regulated marketers or customers through bilateral contracts. Differences between production and sales (demand) are traded in the short term or in cash at the “Settlement Price for Differences” (“PLD”).

There is a mechanism called the Electricity Relocation Mechanism (“MRE”) used by hydroelectric generators to reallocate the hydrological risk by compensating differences between the established production capacity of a hydrological plant and its actual production.

The electricity transmission sector operates under public/private monopoly conditions with concession contracts granted through bids. The ANEEL sets the annual revenues of all electricity transmission companies operating in Brazil. Transmission revenue considers a fixed tariff for the availability of transmission assets, which does not depend on the amount of electricity that flows through the transmission lines. The transmission network comprises any transmission asset that operates above 138 kV.

Distribution is a public service that operates under the conditions of natural monopoly. The companies authorized to distribute electricity have been granted a concession to operate in a geographically defined concession area. Electricity concession holders must acquire electric power from the regulated market.

These regulatory mechanisms ensure the creation of regulatory assets/liabilities, whose tariff adjustment for possible deficits will occur from in the subsequent tariff adjustments. This mechanism is called the Securities Compensation Account – Part A (CVA in its Portuguese acronym) which is aimed at maintaining consistent operating margins for the concessionaire in order to avoid tariff gains or losses due to Parcel A costs (costs not managed by the distributor).

The final tariff revisions of Enel distributors were performed in 2018 (Enel Distribución Río S.A.) and 2019 (Enel Distribución Ceará S.A. and Enel Distribución São Paulo S.A.). The Enel distributors’ next revisions will be performed in 2023.

The latest tariff modifications are summarized as follows:

Company	Tariff adjustment date	Average gain setting	
		High voltage	Low voltage
Enel Distribución Río	March 2022	+15.38%	+17.39%
Enel Distribución Ceará	April 2022	+24.16%	+25.09%
Enel Distribución Ceará (RTE)	July 2022	-2.96%	-3.02%
Enel Distribución Sao Paulo	July 2022	+18.03%	+10.15%

On June 27, 2022, Law No. 14,385 was enacted, which establishes that ANEEL must add the total amounts of the PIS/COFINS credit reimbursement from the final and unappealable judgments that deal with the exclusion of ICMS from the tariff calculation basis. In addition, the Law promotes an extraordinary tariff review (RTE) for distributors that have already made indexation prior to the enactment of the Law. In this regard, Enel Distribución Ceará S.A.’s and Enel Distribución Río’s tariffs were indexed on July 12, 2022, through Resolutions No. 3,061 and No. 3,064, respectively.

On August 4, 2022, ANEEL's ordinary Note No. 2,104, suspended an extraordinary review of Enel Distribución Rio's tariffs, since ANEEL had not yet judged Enel Distribución Rio's request for an extraordinary review due to the pandemic (COVID-19).

In January 2015, based on the mismatches between the energy costs recognized in tariffs and actual costs other than those related to operations of distribution entities, ANEEL began the application of a Pricing System known as "Tariffs Flags" of additional monthly charges over the tariff to the customers, provided that the marginal cost of the system is higher than the regulatory standard.

The Tariff Flags System is comprised of three levels of colored flags: Red, Yellow and Green. In conclusion, under this tariff system the generation cost that is currently transferred to the customer only once a year (when the annual tariff adjustment is performed), will have a variation on a monthly basis and the customer will be able to better manage its electricity consumption.

Regulatory updates in the distribution business: On January 7, 2022, Law No. 14,300/2022 was enacted, which establishes the Legal Framework for Energy Generation Distribution (GD) in Brazil. The Law provides for gradual changes in the energy compensation system (net metering) for new GD systems and guarantees the maintenance of current rules for plants in operation or those which were installed in the subsequent 12 months, until 2045. In addition, the Law creates a transition period for new power generation plants that connect to the national grid between January 7, 2023 and July 7, 2023. After this transition period, GD consumers will have to pay 100% of the grid charge (distribution network usage fee), net of the systemic benefits generated by GD, which must be calculated by the Regulator during the 18 months following publication of the Law.

Enel Goiás' corporate control transfer

On December 6, 2022, ANEEL's Board of Directors approved the transfer plan from Enel Distribución Goiás to Equatorial Participações e Investimentos S.A. (Equatorial Energia).

On December 29, 2022, Enel Brasil completed the sale of its interest of approximately 99.9% in the distributor CELG Distribuição ("Enel Goiás") to Equatorial Participações e Investimentos S.A.

The Methodology approved to improve the location signal of Transmission Rates - TUST

On September 20, ANEEL's Board of Directors approved a new methodology for calculating the rates for using the Transmission System (TUST) and the tariffs for use of the Distribution System for power generation plants. During five tariff cycles (2023 to 2028), the Agency will promote a gradual intensification of the location signal, i.e., a realignment of transmission costs to balance the charge for using the National Interconnected System (SIN), thereby increasing the transmission cost for generators that are further from the loading site.

Result of the 2022 Capacity Auction (in the form of energy)

On September 30, the "2022 Capacity Reserve Auction" was performed to acquire a natural gas sourced energy reserve in the North and Northeast of Brazil. In aggregate, 753.8 MW of power were acquired in the Northern Region alone. There were no contracts for energy from other sources in the Northeast Region (Maranhão and Piauí). The average price was BR\$ 444.00 per MWh, which represented a 0% discount compared to the initial price.

Opening of the Market – Ordinance No. 50/2022

On September 28, the Ministry of Mines and Energy published Ordinance No. 50/2022, which allows consumers who have a binomial rate (i.e., those who contract demand and energy), to purchase electricity from any supplier from January 2024 and thereafter. This group includes customers connected to voltages over 2.3 kV and those served by underground distribution systems. Accordingly, around 106,000 new units could migrate to the free market.

CIEN concession auction

On December 22, the concession of the CIEN interconnection asset Brazil-Argentina (Garabi I and Garabi II) was auctioned. The new operator is TAESA, who assumes the management of the asset beginning on March 31, 2023, which is when Enel CIEN's operations will cease.

The new operator will sign the concession contract before March 31, 2023. Enel will receive compensation of €163.2 million (calculated as of August 2022) for the value of the unamortized assets. All values will be updated upon the effective date of payment.

After the transfer of the asset, the new operator has the option of contracting ENEL CIEN to provide assistance to the operation for up to 12 months, and the fee will be €1.14 million per month.

Itaipu tariff update: On December 29, the National Electric Energy Agency (ANEEL) approved the transfer tariff for energy produced by the Itaipu Binacional hydroelectric plant. The transfer fee is the value that distributors must pay for acquiring energy from the Itaipu hydroelectric plant. The new value represents a variation of - 34.53% in comparison with the 2022 tariff, totaling EUR\$15.15 /kW per month (US\$16.19/ kW per month), effective beginning on January 1, 2023.

As the value of Itaipu's transfer fee is denominated in US dollars, there may be fluctuations in the tariffs for distributors due to exchange differences between the tariffs and the value of the US dollar to be traded during 2023

Demand response: In October 2022, the demand response (DR) structural program began. DR is considered an additional resource for the electrical system and not only a replacement resource for thermal generation of electricity. Initially, the program only sells the following day's energy (D-1). Free consumers and load aggregators can participate in the program by offering weekly demand reductions, which must be confirmed the day before delivery.

In the same period, ANEEL published Resolution No. 12,600/2022, which created a "sandbox environment" for testing the DR product for availability (D-Disp). This program has a term of 2 years, in which the system operator will engage the resources from consumers and aggregators via an auction system. At the end of the trial period, ANEEL will evaluate the results in order to establish structural rules for the pay-per-availability product.

Physical Guarantee ordinary review for hydroelectric plants

On November 30, the MME published ordinance No. 709/2022 including the ordinary review of the Physical Guarantee for hydroelectric plants that supply the National Interconnected System (SIN). This review is performed every 5 years. The Cachoeira Dourada and Volta Grande hydroelectric plants obtained a 5% reduction in the current Physical Guarantee (374.6 and 219.1 MW average, respectively). The Company was expecting a review of these plants.

Import and export of electricity

As a result of the MME's Public Consultation No. 142/2022, on December 30, the MME's Regulation No. 60/2022 was published, which establishes the guidelines for one-way, interruptible import of electricity from Argentina or Uruguay. This can be performed throughout the year and the National Operator of the Electric System (NOES) will receive offers (regarding quantity and price) from interested marketing agents. The Regulation also extends import and export ordinances No. 339/2018 and No. 418/2019, as well as authorizations currently effective until March 31, 2023.

The MME Public Consultation No. 144/2022, containing suggested guidelines for the export of energy, closed on December 19 and is currently being analyzed by the MME.

Law No. 14,514/2022

On December 30, 2022, Law No. 14,514/2022 was enacted, which modifies article 1 of Law No. 9,991/2000 and defines the percentages of net operating income (NOI) that will be invested in Research and Development and Energy Efficiency programs. It was expected that the Law would extend the altered percentages for distributors from 2026 onwards, however, the Law foresees an increase in the percentage from 0.5% to 1% of Net Operating Income in 2023 (0.75% in Research and Development and 0.25% in Energy Efficiency programs).

The 0.75% which is destined for the distributors' Research and Development Program is distributed as follows: 40% to the National Fund for Scientific and Technological Development (NFSTD); 40% for research and development projects, in conformity with the standards established by the National Electric Energy Agency (ANEEL); 20% for the Ministry of Energy, in order to finance studies and research for planning the expansion of the energy system, as well as feasibility studies to increase hydroelectric potential.

c) Colombia

In 1994, Article 142 of the Public Utility Act (Ley de Servicios Públicos Domiciliarios) and Article 143 of the Electricity Act (Ley Eléctrica) were issued, which established the general criteria and policies regulating the public utility service provision in Colombia, as well as the procedures and mechanisms for its regulation, monitor and oversight. The Electricity Act makes the constitutional approach viable, regulates the generation, transmission, distribution and sale of electricity, creates a market and competitive environment, strengthens the industry and delimit the government intervention. There are general guidelines that would allow free competition in the business of generation and commercialization of electricity; for the transmission and distribution business, these activities were treated as monopolies.

The main institution in the electricity sector is the Ministry Mining and Energy, which through the Mining Energy Planning Unit (Unidad de Planeación Minero Energética, or UPME) develops the national Energy Plan and the Generation and Transmission Expansion Plan. The Energy and Gas Regulatory Commission (Comisión de Regulación de Energía y Gas, or CREG) and the Public Service Superintendency (Superintendencia de Servicios Públicos, or SSPD) regulate and monitor, respectively, the companies in the industry. In addition, the Superintendency of Industry and Commerce is the national authority for free trade protection issues.

The electricity generation market includes companies that have power generation plants. Electricity generators sell their energy to the wholesale energy market (MEM) at the price resulting from free competition processes, in the case of regulated users, or to large customers referred to as free customers, through bilateral contracts.

Energy transactions in the electricity industry operates on the basis of electricity-selling companies and the large consumers are able to buy and sell energy through bilateral contracts or on a short-term energy exchange market, called the "energy exchange" that operates freely according to supply and demand conditions.

In addition, there are two mechanisms to promote the expansion of the system, as well as to guarantee the availability of the energy supply: i) auctions of Firm Energy Obligation or "OEF" (OEF in its Spanish acronym) within a "Reliable Charge" scheme and ii) long-term auctions to enhance the Non-conventional Renewable Energy Sources (FRNCE in its Portuguese acronym).

The OEFs are regulated by different resolutions from the Energy and Gas Regulatory Commission (CREG), which regulate auctions of existing plants or future projects. Some examples are CREG's resolution No. 101-017 from 2022, which gives natural-gas sourced generating plants the option to participate; CREG's resolution No. 101-004 of 2022, which establishes the opportunity in which the Reliability Charge OEF will be assigned to the representatives existing plants for the periods from December 1, 2023 to November 30, 2024 and from December 1, 2024 to November 30 2025. Another example is CREG's resolution No. 133 of 2021 that suggests a competitive scheme for the assignment of Firm Energy Obligations to existing plants. This resolution is still in the discussion stage.

In August 2022, CREG's Resolution No. 101-020 of 2022 was published, establishing a new contract mechanism for the Wholesale Energy Market, to meet the demands of the regulated and non-regulated markets. This resolution, submitted by Derivex S.A. E.S.P. and the Central Counterparty Risk Chamber, provides that generators and traders can participate through stockbrokers. In August 2022, through CREG's Resolution No. 101 018 of 2022, the Energy and Gas Regulatory Commission (CREG) created the Wholesale Energy Market Information System (SIMEM), in order to have a centralized information system to report the behavior of variables in the wholesale energy market, to unify and publish relevant information for decision-making between market participants and third party stakeholders.

In the same month, the CREG defined the procedures and other provisions for the reliability charge auctions that will be carried out from the effective date onwards, through Resolution No. 101-024 of 2022. This resolution also established additional provisions for assignees of firm energy obligations.

It is important to note that Resolution No. 101-025, 2022, (through which the CREG amended Resolution No. 075 of 2021), established measures that make the previous standard more flexible regarding the amendment of the Commissioning Date (FPO) for the agents, when the projects have a material percentage of completion (higher than 60%).

In December 2022, the Commission published CREG Resolution No.101 035, 2022, which amends CREG Resolution No. 101 010, 2022. This resolution refers to the transmission capacity allocation schedule for class 1 projects addressed through CREG Resolution No. 075 of 2021, in particular, related to the pronouncement of the UPME on the position assigned to each project in rows 1 and 2, and the requirements for these projects from December 30, 2022 to February 28, 2023. Likewise, the resolution extends the term of implementation of the "single window" from December 31, 2022 to June 30, 2023.

Also, note CREG Resolution No. 143 of 2021, published in August 2022. Although this resolution was still under discussion at the end of 2022, it is important as it establishes the bases for the next modernization of the Wholesale Energy Market.

In December 2022, through CREG's Circular No. 123 of 2022, the Commission brought the 2023 Indicative Regulatory Agenda to the attention of users and providers of public residential services of electricity, fuel gas, liquid fuels and other stakeholders. The following topics related to electricity are highlighted in this Circular: i) Review of rules for assigning OEF to existing plants (Project Resolution No. 133 of 2021) ii) Review of stock price (Final resolution with the approved proposal for consultation, Project 701 025) iii) Study of new trading models (energy communities, marginal producers, P2P, distributed energy resources, responsibilities) vi) Regulatory harmonization of the Colombia-Panama interconnection (CAN No. 816 Regulations). For the natural gas market: i) Unregulated user limits; ii) Marketing of regasification and cross-cutting services; iii) Indexer: Continuing the work performed with Banco de la República and DANE for definition of an indexer that reflects the particular features of the industries regulated by the CREG. We also highlight the issuance of the Smart Metering (AMI) for the first half of 2023 and the bases for the methodology for the distribution activity, as well as a new fee methodology for the trading activity.

FRNCE long-term contract auctions are supported by Law No. 1,715 of 2014, Decree No. 2,469, of 2014 and Law No. 1,955, of 2019. In article No. 296, the latter establishes the obligation of marketing agents to acquire a minimum percentage of this type of energy (between 8 and 10%). The current legislation was streamlined by Law No. 2,099 of 2021, which establishes the legal framework for the development of non-conventional renewable energies including tax benefits as incentives, among others.

In February 2022, CREG published Resolution No. 101 002 of 2022, which allows retailers to supply regulated demand, as part of the application of CREG's Resolution 114 of 2018. In the same month, the Commission published CREG Resolution No. 101004, which establishes the allocation of Firm Energy Obligations on the Reliability Charge for existing plants, for the periods 2023-2024, and 2024-2025.

In March 2022, the National Planning Department published the document "CONPES No. 4075 Energy Transition Policy", whose general objective is to propose the design and implementation of cross-sectoral strategies to improve energy supply reliability and encourage energy transition and sustainable, efficient, technological, environmental and socially responsible growth.

In April 2022, the Ministry of Mines and Energy published the "Offshore Coast Wind Energy Roadmap", as part of a project between this Ministry and the World Bank. The document explains that Colombia has a potential for development of 50 GW in 12,200 km² off the Atlantic, Bolivar, Magdalena, and Guajira coasts. The goals include 1 GW installed by 2030, 3 GW by 2040, and 9 GW by 2050, with an estimated investment required of US\$27 billion. From November 2021, through CREG Resolution No. 148 of 2021, the connection and operation of SDL solar photovoltaic and wind plants have been regulated, with a net effective capacity or maximum power that is equal to or greater than 5 MW.

In August 2022, through Resolution No. 40,283 of 2022, the Ministry of Mines and Energy published the guidelines to promote the incorporation of distributed energy resources in the Colombian electricity system. Distributed energy resources relate to Demand Response mechanisms, electric vehicles, distributed generation, storage and self-generation systems. Any new customer can access the distribution network by paying a connection and/or a user charge.

In October, the Ministry of Mines and Energy published the Investment Plan for Colombia under the Climate Investment Funds' Renewable Energy Integration Program (CIF-REI). The plan aims to support the Colombia's energy transition. The CIF-REI budget for Colombia will be up to US\$70 million (by means of co-financing). It is expected that approximately US\$230 million will be mobilized from multilateral development banks, domestic development banks (Bancóldex and FDN), carbon finance markets and public and private entities, providing concessional financing and non-reimbursable technical assistance.

During the same month, the Ministry of Mines and Energy published the document "Social Dialogue to define the roadmap for an equitable energy transition in Colombia." This document established the methodology to conduct a discussion from which the new energy transition roadmap will emerge. The document establishes a period of 24 weeks to conduct such dialogue.

As a result of debates in Congress, two modifications to the Tax Reform project were proposed to make energy generators pay higher taxes. One of these proposals was approved and included in the bill passed (currently Law No. 2,277 of 2022). Under this law, hydroelectric plants will be taxed at an increased rate of 3% from 2023 to 2026.

Transmission companies operate networks that are equal to or greater than 220 kV and comprise the National Transmission System (STN). These transmission companies must give access to third parties on equal terms, and receive regulated revenue for their services. Transmission revenue includes a connection charge that covers installation costs, and a charge for usage.

Distribution companies are natural regional monopolies. Their fees are regulated by the CREG and is supported by quality and efficiency criteria regarding the provision of services.

The Energy and Gas Regulatory Commission (CREG) defines the fee methodology for distribution companies. Distribution charges are reviewed every five years and updated on a monthly basis in conformity with the Producer Price Index (IPP), in addition to other regular updates established in the regulation contract.

Fees received by distributors include fees for investments that have been properly approved by the regulator. For Enel Colombia, the last investment plan was approved via Resolution No. 68 of June of 2021 issued by CREG.

In December 2021, the Energy and Gas Regulation Commission issued Resolution No. 215 of 2021, modifying the return rate for electricity distribution activities, and passed by CREG Resolution No. 016 of 2018, which shall be 12.09% starting in 2022.

In March 2022, CREG published resolution No. 101 001, 2022, on the Implementation of Advanced Metering Infrastructure. The resolution is final and based on the regulatory drafts previously issued by CREG, particularly on CREG's resolution No. 219 of 2020. It also incorporates the content of article No. 56 of Law No. 2,099 of 2021. Under this resolution, the implementation of AMI remains under the responsibility of the regulator. It also includes the proposal for the incorporation of the Data Manager-GIDI and requires the regulator to present an AMI implementation plan based on a Benefit/Cost analysis, as well as incorporating general guidelines for user empowerment. It assigns up to 15% of the base cost of commercialization to the AMI project, (not including the meters and the development phases), for both existing and new users. The resolution will be reviewed by CREG to incorporate judgment C-186/22 of June 1, through which the Constitutional Court declares that article 56 of Law No. 2,099 of 2021 is unenforceable. This article did not allow the transfer of users and did not include any costs related to the acquisition, installation, maintenance or repair of smart meters.

As a result of a national debate regarding the high energy tariffs paid by Colombian users, which has also occurred in Congress, the CREG issued Resolutions No. 101-027, 101-028, 101-029 and 101 -031 in September 2022, which include measures that seek to: (i) mitigate the high impact of inflationary indexes on energy transmission

and distribute components of the tariff; (ii) establish an optimization of start-up and stoppage costs of thermal sourced plants, in order to reduce the cost of restrictions; (iii) open a voluntary mechanism so that retailers that serve end users and generators are able to renegotiate the prices, times and indexes in bilateral electric power contracts, and; (iv) establish a mechanism to allow traders to defer their payments due to transmitters and network operators.

In December 2022, the Communication Regulation Commission (CRC) released a Regulatory Agenda for the period 2023–2024, which includes 26 initiatives (including regulatory projects, activities and studies), which are framed in five strategic pillars: (i) User and audience rights and wellbeing, (ii) Markets and competition, (iii) Innovation and regulatory improvement, (iv) Value group management (v) Institutional strengthening.

In December 2022, the CREG established the criteria and conditions for application controls on the regulation of service quality in the Local Distribution Systems, through Resolution No. 101 032, 2022.

In December 2022, the UPME published its regulatory agenda, which includes a list of general regulatory projects that will be issued in 2023, among which are i) a declaration of an urgent project for the National Transmission System (STN) and the Regional Transmission System (STR) ii) a determination of areas of influence for network operators (exclusively for matters related to the connection of users who are far from their market) and a definition of criteria for the inclusion and concept of projects in connection with logistics networks as part of coverage expansion plans by network operators (PECOR submitted to the UPME), and iii) a determination of tariffs to be charged for the provision of planning services and advisory on connections to the SIN by the UPME.

The Government of the new President Gustavo Petro has prepared the next National Development Plan, which must be submitted for approval by Congress no later than February 7, 2023. This Plan is the road map of the Government for the next 4 years. The bases of the document include the strengthening of the Energy Transition Plan.

d) Costa Rica

The activities of generation, transmission, distribution, and marketing of electricity are classified by Law No. 7,593 as public services, therefore, the participation of different agents in this sector is highly concentrated in the State. In Costa Rica, there are eight electricity distribution companies, two of which belong to the State and account for three-quarters of demand, another two are municipal companies and the remaining four are cooperatives. The participation of private entities (other than cooperatives) only occurs at the level of electricity generation, which is regulated by Laws No. 7,200 and 7,508.

The Ministry of the Environment and Energy (MINAE in its Spanish acronym) is in charge of preparing and coordinating public policies and programs related to the environmental and energy sectors, particularly the electricity sector, which is in charge of the Energy Subsector Planning Secretariat (SEPSE in its Spanish acronym). The SEPSE is the entity in charge of establishing and promoting national energy planning, through policies and strategic actions that guarantee the timely supply and quality of energy, thus contributing to the sustainable development of the country. According to Law No. 7,593, the Public Service Regulatory Authority (ARESEP in its Spanish acronym) is responsible for regulating and overseeing the quality and price of public electricity services. Law No. 7,593 grants ARESEP sufficient powers to exercise the regulation of public services provided in the country, including electricity supply for the generation, transmission, distribution, and marketing phases. The Costa Rican Electricity Institute (ICE in its Spanish acronym) is a State company that provides electricity generation, transmission, and distribution services. It is the largest electricity generator in the country and is the sole purchaser of the energy generated by private generating companies under Laws No. 7,200 and 7,508.

According to its foundational Law (No. 449 of April 8, 1949), the ICE is responsible for satisfying the domestic demand for electricity. For this reason, it has the largest capacity among the country's generating plants, mainly of a hydrological nature. In addition, the National Center for Energy Control (CENCE in its Spanish acronym) is dependent on the ICE to fulfill its responsibility for dispatching all the electricity generated for national consumption. Lastly, the ICE, the generating companies under Laws Nos. 7,200, 7,508 and 8,345 and any distribution companies that have their own generation capacity are obligated to provide the System Operator with the required information regarding their generation plants that have a capacity equal to or greater than 5 MW.

As mentioned above, the State company "Costa Rican Electricity Institute" (ICE) is the largest generator in the country and the only purchaser of the energy that is produced. To date, only rural electrification cooperatives and municipal companies can sell the energy they generate directly to customers in their concession area, as provided in Law No. 8,345.

Law No. 7,200, authorizes the private generation of electricity in Costa Rica by plants with up to 20 MW of installed capacity, as well as from hydroelectric and unconventional sources. In addition, this law establishes that it is not permitted for private electricity generation projects to exceed 15% of the total power plants that comprise the National Electric System. As an additional requirement, at least 35% of the total stock capital of any private company that wishes to generate electricity to sell to the ICE must be owned by Costa Rican citizens.

However, a second regime of private participation in electricity generation was created by Law No. 7,508, which corresponds to the second chapter of Law No. 7,200. Through a regime of "Building, Operation and Transfer" (BOT), (granted by means of a public tender), the ICE can buy up to 15% of the energy in addition to that which is authorized by Law No. 7,200, thereby amounting to 30% of the national installed capacity. The process for negotiating electric power purchase and sales contracts with private generators is carried out through the Investment Strategies Process of the National Center for Electricity Planning (CENPE in its Spanish acronym), which is dependent on the ICE. As ICE is the price setter and the only purchaser of electricity, there is no spot market or free customers.

Because of the Government scheme of ICE as the sole purchaser of electricity and price setter in Costa Rica, there are no spot markets or free customers for public or private generators in Costa Rica.

The electricity transmission system meets all the characteristics of a natural monopoly. The administration of this system is carried out by ICE, in accordance with the expansion programs of electricity generation and distribution companies. Electricity transmission is the responsibility of the Electricity Business and Production Strategic Unit (UENPE in its Spanish acronym), which is dependent on the ICE.

In addition, Law No.10,086, 2021, on Promotion and Regulation of Distributed Energy Resources from Renewable Sources, aims to establish the necessary conditions to promote and regulate activities related to access, installation, connection, interaction and control of distributed energy resources based on renewable energies.

On March 29, 2022, the Government and Administration Commission of the Costa Rican Assembly approved bill No. 22,561, which is the Authorization Law for the Sale of Energy Surpluses in the Regional Electricity Market for Electricity Generators. This bill seeks to enable electricity generators to be agents in the Regional Electricity Market so that they can sell energy, as the Costa Rican Electricity Institute is currently the only agent authorized to sell energy in Costa Rica. The bill must continue its approval process during two debates by the Legislative Plenary.

Costa Rica's electricity transportation network consists of substations, lines, transformers, and reactive power compensation equipment. The network operates at two main voltage levels. The most important is the 230 kV network, which allows the transportation of large amounts of energy from the north and the Atlantic Ocean. The 138 kV network is mainly located in the central zone (in the shape of a ring).

The role of the distribution companies is to operate as the sole seller of energy in their assigned service area as intermediaries. The purchase cost of the energy that the distributors acquire from the Generation System is transferred to the tariffs charged by the Distribution System. From 2013, a methodology has been applied to recognize the impact of fuels on tariffs on a quarterly basis. The generation rate is adjusted beforehand to avoid duplicating this impact.

On September 29, 2022, the Ministry of Environment and Energy (MINAE) published the Regulation of Chapter III of Law No. 9,518 on Incentives and Promotion for Electric Transportation, (as amended m by Law No. 10,209 on Green Transportation Incentives). This Law regulates the application of temporary tax incentives for electric vehicles and their inputs, as well as a temporary exemption for property tax on electric vehicles.

In October 2022, the Governing Council submitted a bill for the standardization of the national electricity system. The following aspects of the project are noteworthy: (i) Taking advantage of the strengths of the Costa Rican electrical system; (ii) Prioritization of the use of energy surpluses at the domestic level (instead of using them in the MER); (iii) an integrated approach when optimizing the national system, which could lower the average cost of electricity, (iv) Strengthening decarbonization and transport electrification, and; (v) it favors the access and benefits of the MER.

e) Guatemala

The Guatemalan electricity market is operated by public and private institutions. At the public level, the Ministry of Energy and Mines (MEM) dictates the National Energy Policy, the Generation and Transmission Expansion Plans and applies the General Electricity Law (LGE in its Spanish acronym). This sector's regulatory body is the National Electric Energy Commission (CNEE in its Spanish acronym), which enforces the law and imposes sanctions, ensures compliance by awardees and concessionaires, protects users, establishes regulated tariffs, settles disputes and issues technical standards, among other responsibilities.

The system operator and market administrator act as a private non-profit company called the Wholesale Market Administrator (AMM in its Spanish acronym), by means of their Rules and Regulations. The AMM consists of electricity generators, transmitters, distributors, traders, importers, exporters and large users.

In 1996, the energy industries were divided. The General Electricity Law established a separation of activities in the electricity sector and determined that generation, transmission, and distribution should be performed by different companies. Transmission and distribution are regulated activities, in which both private and public companies may participate. To that end, concessions are granted by public tender.

The electric power system consists of the National Electric System (SEN), which comprises the National Interconnected System (SNI) and some isolated systems.

Generators can make direct sales to traders or Large Users. Large Users are customers whose demands exceed 100 kW, who can become free customers by voluntarily agreeing on tariffs with the Company. Another source of revenue from the sale of electricity is the wholesale market, which is governed by the rules issued by the Wholesale Market Administrator (AMM).

Two products are traded in the Wholesale Market: 1. Capacity (monthly billing) and 2. Energy (hourly billing).

The electricity transmission system comprises the main system and the secondary system. The main system includes the national interconnected trunk system, the Guatemala–El Salvador interconnection, the Guatemala–Mexico interconnection, and the interconnection with Central America (SIEPAC). The secondary system consists of the electrical infrastructure used by the generators to supply the main system and the infrastructure that goes from the main system to the distribution centers. Transmission lines essentially operate at four voltage levels: 400 kV, 230 kV, 138 kV and 69 kV.

The distribution system consists of distribution infrastructure (distribution lines, substations and networks) that operates at voltages of less than 34.5 kV. The main components of the distribution system are coordinated by the AMM and operated by the distribution companies.

The Distribution Value Added (VAD) is the fee received by companies that distribute electricity to end consumers for allowing the use of their distribution facilities, including (but not limited to), medium and low voltage distribution networks, transformers, connections and meters. The VAD also includes the costs of administration, marketing, operation and maintenance of these facilities. Overall, the VAD corresponds to the average cost of capital and operation of an efficient distribution network of reference.

On March 29, 2022, Congress passed a law to strengthen the social contribution of the Electricity Tariff. This Law broadens the social tariff range so that it applies to users who consume up to 100 kWh per month (previously it was up to 88 kWh). This law will be effective for the entire 2022.

On July 18, 2022, the Ministry of Energy and Mines published Ministerial Agreement No. 180-2022, which qualifies green hydrogen as a renewable energy resource. Consequently, this resource is now covered by the Law of Incentives for the Development of Renewable Energy Projects. This will allow new green hydrogen projects to be exempt from import duties and taxes, including Value Added Tax, and consular charges and fees on the import of machinery and equipment. In addition, these projects will be exempt from Income Tax and IEMA for 10 years.

On August 29, 2022, the Law of Incentives for Electric Mobility was published, by means of Decree No. 40-2022. The main objective of this Law is to promote the import, sale and use of electric, hybrid, hydrogen and electric transport systems in Guatemala, seeking to contribute to the diversification of the energy matrix and the mitigation of greenhouse gas emissions. The Law also declares the promotion and use of electric and hydrogen vehicles and other electric transport systems to be in the public interest, and it promotes investment in infrastructure and the production of electric power. In addition, it encourages efficiency in public and private transport and enhances diversification of the matrix energy and promotes vehicle decarbonization.

In November 2022, the Ministry of Energy and Mines published Government Agreement No. 295-2022 containing the Regulations of the Electric Mobility Incentives Law. The purpose of this document is to regulate the necessary procedures for the application of this Law in connection with the request, analysis, validation, classification and approval of tax incentives for electric vehicles and spare parts for electric vehicles (engines, chargers and batteries). In addition, it includes incentives for the acquisition of equipment and materials for load centers in the pre-investment and execution periods.

f) Panama

Different players in the Panamanian electricity system make up the National Interconnected System (SIN in its Spanish acronym).

Law No. 6, dated February 1997, and its amendments, establishes the regulatory and institutional framework for the provision of the public electricity service. This Law states that the activities Transmission, Distribution, Marketing and Generation of electric power regulated. The National Authority of Public Services (ASEP in its Spanish acronym) is the entity in charge of regulating, supervising and ensuring the adequate provision of these public services, thereby guaranteeing that regulated companies and customers and/or end users comply with current legal regulations, as well as exercising their rights and fulfilling their obligations.

In November 2020, the Cabinet Council approved Resolution No.93, which includes the Strategic Guidelines for the Energy Transition proposed by the National Energy Secretariat. The aim of these measures is to encourage investment in the industry, improve competitiveness and bring electricity to the communities specified in the Colmena Plan. The five key strategies are: universal access, rational, efficient use of energy, electricity mobility, distributed generation, innovation of the national grid and a comprehensive strategy to strengthen institutions.

In January 2022, the Cabinet Council approved Resolution No.5, which includes the National Strategy for Distributed Generation (ENGED). Three possible development scenarios were projected to 2030 to consider the several DG development trajectories: trends (250 MW, 2%), conservative (950 MW, 7%), and optimistic (1700 MW, 14%). The strategy contemplates six lines of action, which include the simplification and digitization of procedures for GD facilities, increasing installed capacity limits, implementing the possibility of selling or marketing surpluses, regulating communication and remote facilities, modifying self-supply, expanding limits and assessing, customizing and implementing technical standards.

In April 2022, Law No. 295 was enacted, which establishes the regulatory framework for the development and operation of electric mobility, promoting energy transition for land vehicles from internal combustion to electric mobility through the implementation of measures and incentives for the public, private and academic sectors. The Law establishes minimum goals for 2030 regarding the migration of the vehicle fleet: 40% of the Government fleet and 33% for public transport. The law includes exemptions from import tax, exemption from license plate payment for 5 years (green plate) and preferential parking. This Law will also allow individuals to resell energy to charge electric vehicles.

In June 2022, the Cabinet Council approved Resolution No.66, which includes the National Strategy for Rational and Efficient Energy Use (ENUREE). The aim of this rule is to reduce electricity consumption by 15% and fuel consumption by 3% by 2030. Some of the recommendations of the roadmap include the implementation of a fund to support the availability of "green" credit facilities for the private sector, the incorporation of renewable energies in the design of new and built buildings, the development of an energy service market and the reinforcement of information campaigns.

In Panama, Empresa de Transmisión Eléctrica S.A. (ETESA) is the Government entity that acts as a purchasing manager. This entity regulates the Electricity Contract Market, and the contract of power and energy for end customers of distribution companies. Distribution companies must be engaged by 100% two years before the provision of services, and minimum engagement percentages are established gradually.

ETESA transport high voltage electric power from the point of delivery of the generators to the point of reception by the distribution company or the Large Customer, as appropriate. ETESA also coordinates the operations and transactions between the participants of the Wholesale Electricity Market through the National Dispatch Center (CND), a subsidiary of ETESA.

When producers (including generators, self-generators and co-generators based in the Republic of Panama) sell their own-generated surpluses to third parties, they have various options: i) selling energy and capacity in the

short-term market (or spot market) with a price defined by the CND, ii) participating in the contract market, and; iii) selling to free customers for those whose demand is higher than 100 kW.

For the promotion of small generation plants that use new renewable, clean energy sources, legal incentives have been established. These include several fiscal benefits such as an exemption from distribution and transmission charges, and exemption from import taxes, tariffs, rates, contributions and liens. They are also exempt from Tax on the Transfer of Personal Property and Provision of Services. These tax benefits are focused on the construction, operation and maintenance of renewable, clean energy source plants with installed capacity of up to 500 kW.

The electricity distribution service includes transporting electricity through the distribution networks, as well as delivering and marketing energy to end customers. Distribution is a monopolistic activity and therefore, it is regulated.

Electricity sales to end consumers are receive regulated tariffs. These tariffs cover the costs incurred by each distribution company to provide the service to each category of customers, according to their consumption features.

In October 2022, the Secretariat of Energy of Panama (SNE) published Resolution No. 2022-0037359, through which it informs the agents of certain recommendations to adopt measures for engaging electric transmission companies. Based on article 83 of the Single Text of Law No. 6 of 1997, as amended by Law No. 194 of 2021, the new regulation establishes that ETESA may enter into contracts for the purchase of capacity and/or energy with special tariffs, approved by the National Public Services Authority. These documents will be subject to the energy policy guidelines issued by the SNE.

g) Regional Electricity Market (REM) for Central American Companies

The Central American Electricity Market includes two essential elements:

The creation and implementation of the Regional Electricity Market (the REM), which is a supranational wholesale market that serves as the basis for investment in the integrated electricity transmission system; and

The development and construction of the first regional transmission system. This system delivers the physical assets for the operation of the REM.

The regulation of the REM is contained in a series of legal and administrative instruments, including the Central American Electricity Market Framework Treaty and its Protocols; the Regulation of the Regional Electricity Market ("RREM") and the Normative Resolutions of the Regional Electric Interconnection Commission ("REIC"). These instruments define the operating principles for the REM and establish: (i) the creation of the "REIC", as the entity that is responsible for regulating commercial relations between public and private agents that are connected to the regional electricity system, and setting the remuneration and pricing mechanisms of the exchange and transportation of energy, among other functions; (ii) the creation of the Regional Operator Entity ("ROE") which is in charge of coordinating the technical and commercial operation of energy exchanges between the agents of the Central American countries in its capacity as operator and administrator of the system and the regional electricity market; and (iii) the creation of the Regional Electricity Market Directive Council ("REMDC"), which is a political entity that is responsible for promoting the development of the REM and facilitating compliance with the objectives of the Central American Electricity Market Framework Treaty and its Protocols, as well as coordinating relations with the other regional stakeholders.

These regulations have defined the REM as a regional wholesale electricity market whose organization and operation are based on the following principles:

- Its commercial electricity transactions may arise from: i) occasional transactions resulting from a specific offer, and ii) contracts between market agents.
- With the exception of transmitters, Market agents can buy and sell electricity freely, thereby guaranteeing the free transit of electricity through the networks of the REM member countries.
- Market agents can install generation plants in any of the REM member countries for trade and access to regional transmission networks (except for Costa Rica, which only recognizes the Costa Rican Electricity Institute as agent).
- Although the REM is a market with its own rules (independent from those of the national markets in the member countries), its operations are carried out through the infrastructure of the Regional Transmission Network ("RTN"), which includes the national networks.
- REM electricity transactions are carried out in two types of market:

Regional Contracts Market: This market comprises all the contracts for the injection and withdrawal of electricity in the REM that agents have entered into. Depending on their supply priority, these contracts can be Firm Contracts or Non-Firm Physical-Flexible Contracts ("NFPFC"). Firm Contracts entail being a holder of Firm Transmission Rights ("FTR"). These FTR assign their holder the right (but not the obligation) to inject power into a node and to withdraw it in another node of the RTN during a valid period. These rights will essentially depend on the operational capacity of the regional transmission network, for which monthly and annual auctions are held where Agents registered in the Regional Electricity Market can bid to acquire them. The Minimum Prices for the acquisition of FTR are set by the ROE, according to the current methodology. In cases where two or more FTR offers have the same RTN injection and withdrawal nodes, the rights will be assigned according to the established optimization model.

When FTR are not available, electricity transactions can still be made through Non-Firm Physical-Flexible Contracts ("NFPFC"), which are subject to Variable Transmission Costs resulting from network congestion.

The Regional Contract Market provides agents with instruments that allow them to manage energy supply and price risks in the REM and enables long-term investments in regional infrastructure. In addition, agents are free to set prices and other contractual conditions.

Regional Opportunity Market: This is a short-term market based on daily offers of electricity injection and withdrawal in the enabled nodes of the RTN during a "Market Period" (which lasts one hour). The Regional Opportunity Market includes specific transactions that are scheduled one day in advance, as well as transactions that occur as a result of real-time deviations of scheduled electricity injections and withdrawals in each Market Period.

Electrical Interconnection System for Central American Countries ("EISCAC"): The Electrical Interconnection System for Central American countries consists of 230 kV infrastructure through 1,800-kilometer transmission lines that cross Guatemala, El Salvador, Honduras, Nicaragua, Costa Rica and Panama, with a total transmission capacity of 300 MW. The EISCAC has been developed by the Network Owner Company ("NOC"), a company whose main shareholders are the state electricity companies of each of the MEM countries and some minority private interests.

In November 2022, the Regional Operating Entity (EOR) informed all Regional Electricity Market Agents about the publication of its updated guidance. Their purpose is to provide a better understanding of the procedures that must be followed to establish, increase, decrease and request the return of guarantees; to support payment obligations in the Regional Electricity Market (MER), Transmission Rights and related concepts.

h) Peru

The main laws that regulate the Peruvian electricity market are the Electricity Concession Law (Law No. 25,844), its regulations and the Law ensuring the Efficient Development of Electricity Generation (Law No. 28,832).

Law No. 25,844, the Electricity Concession Law, indicates that the Peruvian electricity sector is divided into three large segments: generation, transmission and distribution, such that no more than one activity can be developed by the same company. The Peruvian electricity system is known as the National Interconnected Electricity System (SEIN), in addition to some isolated electricity systems.

The operation of power generation companies is subject to the provisions and policies of the Economic Operation Committee of the National Interconnected System (COES). The aim of this entity is to coordinate efficient operations, to guarantee the safety, reliability and continuity of the supply of electrical energy to secure the best use of energy resources.

The sale of energy by generators to distributors for the purpose of the public supply of electricity is performed through bids or bilateral contracts (with a regulated maximum price established by the Peruvian electricity regulator, the OSINERGMIN – bar tariff). The bid mechanism has the purpose of establishing a system that promotes investments in new generation capacity through long-term electricity supply contracts and firm tariffs with distribution companies. In addition, generation companies can engage directly from free customers, with whom they agree on energy sales prices.

Electricity transmission consists of transmission lines, substations, and equipment for the transportation of electricity from the generating plants to the consumption or distribution centers. In Peru, electricity transmission is defined as all lines and substations with a capacity higher than 60 kV. The Peruvian transmission system is overseen by the regulator "OSINERGMIN".

The electricity distribution activity is subject to a regulated tariff and a concession to operate within a geographic zone.

The process for determining the distribution rate in Peru is referred to as "Distribution Value Added Determination" ("VAD"), and is performed every 4 years. Note that the Peruvian regulation follows the regulatory scheme of a Model Company. Accordingly, the investment, operations, and maintenance costs required to supply the concession area are established in each tariff process. Each electricity supply company will use these recognition parameters under the criteria defined by the OSINERGMIN. The VAD is determined individually for each distributor which has more than 50,000 customers.

The last tariff process corresponds to the period between 2018 to 2022. The current process for the 2022-2026 period is in progress.

In addition, MINAM's Supreme Decree No. 003-2022 declared the climate emergency in Peru to be of public interest. This Decree assigned a number of tasks to all Peruvian sectors in order to build consistent policies and take actions against climate change, particularly in connection with the promotion of renewable energies and energy efficiency practices, the promotion of electromobility and green hydrogen, as well as the evaluation of

carbon pricing. In addition, a target of 20% of non-conventional, renewable energy participation in the production of electricity was set for 2030. The actions promoted by this regulation were controlled in October 2022, and all sectors involved showed efforts to accomplish the requirements of the Decree.

ii. Limits on integration and concentration

In general, every country has legislation for the defense of free competition, which, together with the specific regulations on the electricity market, define criteria to avoid excessive levels of economic concentration and/or abusive market practices. However, this is not the case in Costa Rica, where electricity generation, transmission and distribution are concentrated in State-owned companies, with a very limited space for private companies in the generation sector. This is subject to restrictions such as the fact that they cannot exceed 15% of the total generation capacity and 35% of the property of these private companies must remain in Costa Rican hands.

In principle, the regulators allow the participation of companies in different activities (e.g. generation, distribution, and commercialization) as long as there is an adequate separation of each activity, for both accounting and company purposes.

Nevertheless, most of the restrictions imposed involve the transmission sector mainly due to its nature and to the need to guarantee adequate access to all agents. In Argentina and Colombia, there are specific restrictions if generation or distribution companies want to become majority shareholders in transmission companies. In the case of Central America, to the strong estatal concentration of Costa Rica is added the also concentrated transmission activity in Panama.

Regarding concentration in a specific sector, in Argentina, there are specific limits that affect the vertical integration of a company. In Peru, integration is subject to the authorization of the Instituto Nacional de Defensa de la Competencia y Protección de la Propiedad Intelectual ("INDECOPI"), an antitrust authority that is able to establish commercial conduct. In Colombia, no company may have a direct or indirect market share of over 25% in electricity sale activities. In May 2019, Law No.1,955 of the National Development indicates that in order to ensure the sustainability of the provision of the service on the Caribbean Coast, the limits on the participation in the commercialization activity may be higher, than the current regulatory limit by possibly as much as 10 additional percentage points.

One of these relates to participation limits depending on market concentration (HHI) and the size of the players according to their Firm Energy, and the other relates to pivotally conditions in the market depending on the availability of resources to meet system demand. In addition, Colombian companies created after the Public Service Law was enacted in 1994 can only engage in activities that complement generation/sales and distribution/sales. Finally, in Brazil, with the changes taking place in the power industry under Law No. 10,848/2004 and Decree No. 5,163/2004, the ANEEL gradually perfected regulations, eliminating concentration limits as no longer compatible with the prevailing regulatory environment. However, regulatory approval is required for consolidations or mergers to take place between players operating within the same business segment.

iii. Unregulated customers market

In all of the countries where the Group operates, distributing companies can supply their customers under regulated or freely-agreed conditions. The supply limitations imposed on the unregulated market are as follows:

Country	kW threshold
Argentina	> 30 kW
Brazil	> 1,000 kW or > 500 kW (1)
Colombia	> 100 kW or 55 MWh-month
Costa Rica	Not applicable (2)
Guatemala	>100 kW
Panamá	>100 kW
Peru	>200 kW (3)

(1): The > 500 kW limit is applied if energy from renewable sources is purchased, which is encouraged by the government through a toll discount.

(2): In Costa Rica there is only one electricity purchaser, which is the ICE, therefore, there is no concept of a free customer.

(3): D.S. 018-2016-EM established that:

- The demand of customers that can opt between the regulated and free market (those with demand from 200 to 2,500 kW) is measured at each point of supply.
- Customers whose demand at each point of supply is greater than 2,500 kW are necessarily free customers.

5. Business combination under common control

Reorganization and corporate integration of non-conventional, renewable energy generating companies in Central and South America (except for Chile)

On September 21, 2020, the Board of Directors of Enel Américas unanimously decided to initiate the merger process for the incorporation of EGP Américas SpA (“EGP Américas”) into Enel Américas (the “Merger”). By virtue of this Merger, Enel Américas would acquire all of EGP Américas’ assets and liabilities and succeed to all of EGP Américas’ rights and obligations, allowing the Company to control and consolidate the ownership of the business and the non-conventional renewable energy generation assets developed and held by Enel Green Power S.p.A. in Central and South America (except for Chile).

This Merger became effective on April 1, 2021 and is in line with the Group’s strategy and development plans, considering the high priority of the development of renewable energies in the region. The Merger also enables accelerating the positioning of Enel Américas in the energy transition scenario, making it the leading company in Central and South America in power generation and distribution. As a result, Enel Américas has strengthened its renewable energy generation and also diversified it geographically through the incorporation of assets in Costa Rica, Guatemala and Panama, as well as including new assets in other South American countries where it was already operating. Consequently, Enel Américas has increased its capacity in the region by 5 GW (including operating capacity and under-construction). A pipeline will also be assessed during the course of operating activities.

i) Capital increase

At the extraordinary shareholders’ meeting held on December 18, 2020, the shareholders approved the following:

In order to complete the Merger, the Board approved a capital increase at Enel Américas of ThUS\$ 6,036,421 through the issuance of 31,195,387,525 new common shares of a single-series as existing shares and with no par value. These will be fully subscribed and paid for in exchange for the incorporation of the EGP Américas equity, as the absorbed company, upon the Merger’s effectiveness. For this purpose, 0.41 Enel Américas shares will be delivered for each share of EGP Américas held by EGP Américas’ single shareholder, not considering fractions of shares (see Note 27.1).

The Merger was subject to compliance with certain suspensive and connected conditions precedent agreed at the Shareholders’ Meeting, which also established that it would become effective on the first day of the month following the date on which the Merger was declared, by means of a single public deed, to be granted by Enel Americas and EGP Américas, unless such deed was granted after March 31, 2021, in which case, the effective date of the Merger would be the day after the date of execution of the deed of merger.

On March 5, 2021, compliance with all conditions precedent has been verified and Enel Américas and EGP Americas confirmed the deed of merger. As a result, the merger by absorption of EGP Americas into Enel Américas was completed on April 1, 2021 and the following companies were incorporated as new subsidiaries of Enel Américas:

- Enel Green Power Brasil Participacoes Ltda.
- Enel Green Power Costa Rica S.A.

- Enel Green Power Colombia S.A.S ESP.
- Enel Green Power Guatemala S.A.
- Enel Green Power Panamá S.R.L.
- Enel Green Power Perú S.A.C.
- Enel Green Power Argentina S.A.
- Energía y Servicios South América SpA.
- ESSA2 SpA.

On the same date, all the amendments to Enel Américas' bylaws approved by the aforementioned Shareholders' Meeting became effective. These amendments include the capital increase, the elimination of the limitations and restrictions established in the bylaws by application of Title XII of Decree Law No. 3,500 from 1980 (except solely for the Investment and Financing Policy, which remains in force). These also included the amendment that establishes that a shareholder and their related persons cannot concentrate more than 65% of Enel Américas' voting shares.

After the merger of Enel Américas S.A. and EGP Americas was completed, Enel SpA became the owner of 75.18% of Enel Américas' share capital.

The accounting record of this Merger was recognized in accordance with the accounting criteria established in Note 2.7.5. This gave rise to a credit in "Other miscellaneous reserves", in Enel Américas' consolidated equity, of ThUS\$1,259,422 (see Note 27.5.c).

From the date of the Merger, the companies that were part of the EGP Americas have contributed revenues of ThUS\$832,030 and after-tax profits of ThUS\$109,226 to Enel Américas' consolidated results for the nine-month period ended on December 31, 2021. Management has estimated that had the Merger been performed on January 1, 2021, Enel Américas' consolidated revenues as of December 31, 2021 would have increased by ThUS\$1,013,717, and consolidated after-tax profits would have decreased by ThUS\$96,153.

ii) The right to withdraw

In accordance with the provisions of Article 69 of Chilean Law No. 18,046 on Public Companies, shareholders who disagreed with the Merger had the right to withdraw from Enel Américas, receiving payment for the value of their shares. On January 17, 2021, the legal period available to dissenting shareholders expired and they exercised their right to withdraw a total of 1,809,031 shares issued by the Company, equivalent to 0.002% of the total share capital. In accordance with current legislation and the terms and conditions approved by the Shareholders' Meeting, the price of these shares was paid by Enel Américas for ThUS\$272 on March 8, 2021, including adjustments and interest. Consequently, one of the conditions precedent to which the effectiveness of the Merger was submitted was met, i.e., that the right to withdraw duly exercised by dissenting shareholders should not exceed 10% of the voting shares.

iii) Public Offer for Share Acquisition

In connection with the Merger, Enel SpA formally announced the start of the voluntary public tender offer for the acquisition of up to 7,608,631,104 shares issued by Enel Américas S.A. on March 15, 2021, (including shares represented by American Depositary Shares "ADS") equivalent to 10% of the Company's share capital as of such date (the "Offer"). This Offer began on March 15 and ended on April 13, 2021 and resulted in Enel SpA's acquisition of 6,903,312,254 shares (including 705,246,850 shares represented by 14,104,937 ADS).

Following the purchase of the shares and ADS through the Offer, Enel SpA increased its interest in Enel Américas' stock capital from 75.18% to approximately 82.3%.

iv) Total carrying amount of assets acquired and liabilities of EGP Américas at the date of the merger:

In thousands of U.S. dollars – ThUS\$

ASSETS	04-01-2021	LIABILITIES	04-01-2021
CURRENT ASSETS		CURRENT LIABILITIES	
Cash and cash equivalents	1,022,668	Other current financial liabilities	82,246
Other current financial assets	30,763	Current lease liabilities	3,330
Other current non-financial assets	214,326	Trade and other payables, current	229,345
Trade and other receivables, current	132,704	Current accounts payable to related parties	309,110
Current accounts receivable from related parties	203,814	Other current provisions	1,160
Inventories	12,846	Current tax liabilities	13,967
Current tax assets	16,804	Other current non-financial liabilities	23,802
Non-current assets or disposal groups held for sale or for distribution to owners	1,697	TOTAL CURRENT LIABILITIES	662,960
TOTAL CURRENT ASSETS	1,635,622		
		NON-CURRENT LIABILITIES	
NON-CURRENT ASSETS		Other non-current financial liabilities	843,254
Other non-current financial assets	164,550	Non-current lease liabilities	27,762
Other non-current non-financial assets	47,805	Trade payables, non-current	21,315
Trade and other non-current receivables	23,081	Non-current accounts payable to related parties	134,333
Intangible assets other than goodwill	333,605	Other long-term provisions	28,990
Goodwill	587,357	Deferred tax liabilities	91,753
Property, plant and equipment	3,952,409	Non-current provisions for employee benefits	1,237
Right-of-use assets	31,039	Other non-current non-financial liabilities	8,590
Deferred tax assets	67,780	TOTAL NON-CURRENT LIABILITIES	1,157,234
TOTAL NON-CURRENT ASSETS	5,207,626		
TOTAL ASSETS	6,843,248	TOTAL LIABILITIES	1,820,194
		TOTAL NET ASSETS ACQUIRED	5,023,054

6. Non-current assets held for sale

The composition and movements in non-current assets held for sale for the year ended December 31, 2022 is as follows:

In thousands of U.S. dollars – ThUS\$

ASSETS	1-1-2022	Reclassification to / from current and non-current assets	Impairment	Disposals and changes in the scope of consolidation	Other movements	12-31-2022
CURRENT ASSETS						
Cash and cash equivalents	-	96,261	-	(70,983)	18,548	43,826
Other current financial assets	-	78,094	(12,929)	-	(41,649)	23,516
Other current non-financial assets	-	173,239	-	(150,463)	(9,785)	12,991
Trade and other current receivables	-	584,491	-	(545,983)	36,720	75,228
Current accounts receivable from related parties	-	604	-	-	(604)	-
Inventories	-	203,466	-	(173,072)	14,276	44,670
Current tax assets	-	18,230	-	(8,772)	3,800	13,258
TOTAL CURRENT ASSETS	<i>(Subtotal)</i>	1,154,385	(12,929)	(949,273)	21,306	213,489
NON-CURRENT ASSETS						
Other non-current financial assets	-	207,112	-	(151,760)	79,997	135,349
Other non-current non-financial assets	-	881,718	-	(883,081)	2,376	1,013
Trade and other non-current receivables	-	74,369	-	(14,387)	698	60,680
Investments accounted for using the equity method	-	83	-	-	-	83
Intangible assets other than goodwill	-	1,675,553	(781,782)	(918,285)	39,504	14,990
Property, plant and equipment	520	549,659	(391,776)	(48,634)	4,221	113,990
Right-of-use assets	-	10,399	-	(4,522)	4,522	10,399
Deferred tax assets	-	292,945	-	(270,322)	6,525	29,148
TOTAL NON-CURRENT ASSETS	<i>(Subtotal)</i>	520	3,691,838	(1,173,558)	137,843	365,652
TOTAL ASSETS		520	4,846,223	(1,186,487)	159,149	579,141

In thousands of U.S. dollars – ThUS\$

LIABILITIES	1-1-2022	Reclassification to / from current and non-current assets	Impairment	Disposals and changes in the scope of consolidation	Other movements	12-31-2022
CURRENT LIABILITIES						
Other current financial liabilities	-	777,128	-	(773,259)	-	3,869
Current lease liabilities	-	-	-	-	1,273	1,273
Trade and other payables, current	-	451,713	-	(333,882)	(65,657)	52,174
Current accounts payable to related parties	-	271,227	-	(252,665)	5,722	24,284
Other current provisions	-	2,584	-	-	(219)	2,365
Current tax liabilities	-	8,772	-	(11,273)	8,452	5,951
Other current non-financial liabilities	-	365,645	-	(267,645)	(86,553)	11,447
TOTAL CURRENT LIABILITIES	<i>(Subtotal)</i>	-	1,877,069	(1,638,724)	(136,982)	101,363
NON-CURRENT LIABILITIES						
Other non-current financial liabilities	-	43,090	-	(10,919)	704	32,875
Non-current lease liabilities	-	-	-	-	9,494	9,494
Trade payables, non-current	-	54,559	-	(54,559)	-	-
Non-current accounts payable to related parties	-	241,103	-	(245,468)	4,365	-
Other long-term provisions	-	245,937	-	(245,974)	219	182
Deferred tax liabilities	-	27,188	-	(8,386)	3,405	22,207
Non-current provisions for employee benefits	-	30,268	-	(25,312)	(901)	4,055
Other non-current non-financial liabilities	-	505,435	-	(622,252)	127,396	10,579
TOTAL NON-CURRENT LIABILITIES	<i>(Subtotal)</i>	-	1,147,580	(1,212,870)	144,682	79,392
TOTAL LIABILITIES		-	3,024,649	(2,851,594)	7,700	180,755
NET VALUE OF ASSETS AND LIABILITIES		520	1,821,574	(1,186,487)	151,449	398,386

(1) see Note 6.4

6.1 Sale of Colombia ZE, Bogota ZE, Usme ZE and Fontibón ZE

The Colombian subsidiaries Usme ZE and Fontibón ZE were incorporated to be engaged in entering into and performing concession contracts in the public land passenger transport service of the Integrated Public Transport System (SITP). In this regard, a concession contract with Empresa de Transporte del Tercer Milenio-Transmilenio S.A. (hereinafter TMSA), was entered into on January 27, 2021.

The sole shareholder of both companies is Sociedad Bogota ZE, which is engaged in electric and sustainable mobility in Colombia and abroad. The shareholders of Sociedad Bogota ZE are Enel Colombia S.A. E.S.P and Colombia ZE. In its turn, the sole shareholder of Colombia ZE is Enel Colombia S.A. E.S.P.

Enel Colombia S.A. E.S.P. notified AMPCI EBUS DEVELOPMENTS LLC ("AMP") of compliance with the conditions for the sale of 80% of its interest in Bogota ZE and Colombia ZE, according to the awarding of these concession contracts, under the complementary business strategy agreement, on June 16, 2022. Under this agreement, "AMP" will pay the equivalent of 80% of share capital and share premium of these companies.

Accordingly, beginning on the closing date of the first half, the Company reclassified the assets and liabilities of Colombia ZE, Bogota ZE, Usme ZE and Fontibon ZE as held for sale; measuring the former at the lower of carrying amount and fair value, in conformity with the provisions of IFRS 5 "Non-Current Assets Held for Sale and Discontinued Operations" and the accounting criteria described in note 3.k). This implied recognizing an impairment loss of ThUS\$12,929 (see note 31.b).

6.2 Sale of Enel Generación Costanera and Inversora Dock Sud

At the end of 2022, the Group was engaged in advanced negotiations for the sale of its interest in the subsidiaries Enel Generación Costanera and Inversora Dock Sud, which is the parent of Central Dock Sud. These subsidiaries operate in the electricity generation business in Argentina, specifically with thermal assets.

The Management of Enel Américas believes it is highly probable that the sale of its interest in these subsidiaries will be completed during 2023.

Enel Generación Costanera is located in the city of Buenos Aires. It has six turbo-steam units of 1,062 net MW, which run on natural gas or oil. The plant operates two net combined cycles of 851 MW and 297 MW, totaling net installed capacity of 2,210 MW.

Central Dock Sud is located in the Avellaneda neighborhood, in the province of Buenos Aires, and has a thermal power plant with net total capacity of 847 MW. This plant has four gas turbines and one steam turbine. Two gas turbines and one steam turbine are a "combined cycle."

Considering that indicated in the preceding paragraphs, the Company reclassified the assets and liabilities of Enel Generación Costanera and Inversora Docksud as held for sale; by measuring the former at the lower of carrying amount and fair value, in conformity with the provisions of IFRS 5 "Non-Current Assets Held for sale and Discontinued Operations", following the accounting criteria described in note 3.k); as of the closing date of 2022.

This implied recognizing an impairment loss of ThUS\$165,585 in Enel Generación Costanera, and of ThUS\$149,603 in Inversora Docksud (see note 31.b)).

6.3 Sale of assets of the Enel CIEN concession

In December 2022, Transmissora Aliança de Energia Elétrica S.A. (TAESA) was awarded lot 5, during ANEEL's Transmission Auction. As a result, TAESA was awarded the public transmission service of the Garabi I and Garabi II power supply lines.

Under the terms of the concession contract, remuneration for the goods and services provided is payable to the winner of the auction from the date on which the concession contract is entered into. Considering that this contract will be entered into on March 31, 2023, through such date Enel CIEN is responsible for the provision of services.

Enel CIEN will recognize the effect of derecognition of the assets linked to the transmission line concession when the new contract is entered into. However, the announcement states that Enel CIEN will be compensated for the transfer of these assets for BR\$886 million (ThUS\$167,811). BR\$6 million (ThUS\$1,136) will be discounted as monthly depreciation beginning on August 30, 2022. The balance receivable will be updated according to the CPI. As of December 31, 2022, the carrying amount of Enel CIEN's concession assets amounts to ThUS\$65,074.

The contract also establishes that Enel CIEN can be subcontracted during the transition period, (which can take up to 12 months), in order to continue providing transmission services. Enel CIEN must receive BR\$6,177 million per month (ThUS\$1,170), which will be adjusted considering the CPI up to the date of payment. The aim of the transition period is that the new concessionaire complete all the necessary asset transfer procedures.

Considering the foregoing, as of December 31, 2022, the Company has reclassified the assets and liabilities of Enel CIEN as held for sale, in conformity with IFRS 5 "Non-Current Assets Held for Sale and Discontinued Operations", and the accounting criteria described in note 3.k).

6.4 Sale of Enel Generación Fortaleza S.A. and Enel Distribución Goiás S.A.

(1) Sale of Enel Generación Fortaleza S.A.

On August 23, 2022, Enel Brasil S.A. completed the sale of 100% of its shares in Enel Generación Fortaleza S.A. to ENEVA S.A. As consideration, Enel Brasil received BR\$489,755,891.94, equivalent to ThUS\$95,624 (see note 7.e), after complying with all the conditions set forth in the Purchase Agreement. The sale resulted in a loss of ThUS\$130,727, of which ThUS\$94,457 correspond to exchange differences arising from the consolidation of CGTF and Enel Américas, which were accumulated in Other Comprehensive Income through the date of the sale (see note 2.9).

Note that the Company reclassified the assets and liabilities of Enel Generación Fortaleza S.A. as held for sale; measuring the former at the lower between the carrying amount and fair value, as of the closing date of the first half, following the accounting criteria described in note 3.k. This implied recognizing an impairment loss of ThBR\$395.457 (ThUS\$76.588) as of that date (see note 31.b).

(2) Sale of Enel Distribución Goiás S.A.

On December 29, 2022, the Brazilian subsidiary Enel Brasil S.A. completed the sale of 99% of its shares in Enel Distribución Goiás S.A. to Equatorial Participações e Investimentos S.A. a subsidiary of Equatorial Energia S.A. (hereinafter "Equatorial"). As consideration, Enel Brasil received BR\$1,513,129,051.11 equivalent to ThUS\$293,046 (see note 7.e), after compliance with all the conditions set forth in the Purchase Agreement. The sale resulted in a loss of ThUS\$219,417, of which ThUS\$215,982 correspond to exchange differences arising from the consolidation of Goiás in Enel Américas, which were accumulated in Other Comprehensive Income up to the date of the sale (see note 2.9).

Note that in October 2022, the Company reclassified the assets and liabilities of Enel Distribución Goiás S.A. as held for sale; measuring the former at the lower of carrying amount and fair value in, following the accounting criteria described in note 3.k). This implied recognizing an impairment loss of ThBR\$4,036,694 (ThUS\$781,782) as of that date (see note 31.b).

At the time of the sale, Enel Distribución Goiás had a debt with our subsidiary Enel Brasil of ThUS\$1,293,750, which, as part of the sale, must be paid during 2023. See notes 10(a) and 41.

7. Cash and cash equivalents

- a) The detail of cash and cash equivalents as of December 31, 2022, and 2021 is as follows:

In thousands of U.S. dollars – ThUS\$

	12-31-2022	12-31-2021
Cash balances	383	290
Bank balances	535,032	518,572
Time deposits	580,113	841,039
Other fixed-income instruments	6,165	36,352
Total	1,121,693	1,396,253

Time deposits have a maturity of three months or less from their date of acquisition and accrue the market interest for this type of short-term investment. Other fixed-income investments are mainly comprised of resale agreements maturing in 90 days or less from the date of investment. There are no restrictions for significant amounts of cash availability.

- b) The detail of cash and cash equivalents by currency is as follows:

In thousands of U.S. dollars – ThUS\$

	12-31-2022	12-31-2021
Chilean peso	563	1,589
Argentine peso	6,963	8,025
Colombian peso	156,180	150,799
Brazilian real	746,192	757,658
Peruvian sol	71,521	129,607
U.S. dollar	140,208	348,413
Euros	66	162
Total	1,121,693	1,396,253

For further detail on the Statement of Cash Flows, see below.

- c) detail of cash and cash equivalents presented in the Statement of Financial Position and the Statement of Cash Flows as of December 31, 2022, 2021 and 2020 is as follows:

In thousands of U.S. dollars – ThUS\$

	2022	12-31-2021	12-31-2020
Cash and cash equivalents (statement of financial position)	1,121,693	1,396,253	1,506,993
Cash and cash equivalents attributable to assets held for sale (*)	43,826	-	-
Cash and cash equivalents (statement of cash flows)	1,165,519	1,396,253	1,506,993

(*) See Note 6.

- d) The following table records the components of “Other payments for operating activities” line item in the Statement of Cash Flows:

In thousands of U.S. dollars – ThUS\$

	12-31-2022	12-31-2021	12-31-2020
Payments of other taxes (VAT, ICMS, PIS/COFINS, Sales taxes, Customs duties, taxes on bank transfers) (1)	(2,675,499)	(2,704,477)	(2,587,437)
Payments for collections made under Codensa Hogar and Codensa Servicios contracts (2)	(495,217)	(480,921)	(349,481)
Payments for the Energy Development Account (CDE) (3)	(1,328,685)	(839,175)	(736,116)
Other miscellaneous itemized payments for operating activities (4)	(312,494)	(455,381)	(340,754)
Total other payments from operating activities	(4,811,895)	(4,479,954)	(4,013,788)

- (1) The main components of payments for other taxes are the following:

- ICMS: This is a state value added tax (VAT) in Brazil, applied on the sale of telecommunications and transportation goods and services. The ICMS payments amounted to ThUS\$ 2,164,268, ThUS\$ 2,254,373 and ThUS\$2,025,223 for the years ended December 31, 2022, 2021 and 2020, respectively.

- PIS/COFINS taxes. In Brazil, the “Programa de Integração Social” (PIS) is a social contribution tax, payable by corporations, targeted to finance the payment of unemployment insurance and allowance for low paid employees, while the “Contribuição para o Financiamento da Seguridade Social” (COFINS) is a federal contribution tax, based on gross revenues of business sales. The total amounts paid for PIS/COFINS were ThUS\$ 327,587, ThUS\$ 327,634 and ThUS\$ 442,734 for the years ended December 31, 2022, 2021 and 2020, respectively.
- Payment for taxes on sales in Peru for ThUS\$ 92,595, ThUS\$ 83,107 and ThUS\$ 86,768 for the years ended December 31, 2022, 2021 and 2020, respectively

(2) Our Colombian subsidiary Enel Colombia entered into arrangements with a third party that develops a business with customers of Enel Colombia. By virtue of these arrangements, Enel Colombia manages the collection of that third party’s receivables, since they are billed as part of the Enel Colombia’s invoices issued monthly. The payments are related to the monthly collected amounts under the collection management contract, whereas the collections are presented in the line item “Other collections from operating activities.”

(3) In Brazil, Law No. 10,438/2002 created the “Conta de Desenvolvimento Energético” (“CDE”). The CDE is a government fund that aims to promote the development of alternative energy sources, promote globalization of energy services and subsidizes low-income residential customers. The fund is financed through charges included in consumers and generators tariffs and government contributions.

(4) Other miscellaneous payments for operating activities includes several types of individually non-significant payments related to operating activities.

e) The following table includes the detail of "Cash flows from loss of control of subsidiaries or other businesses" in the Statement of Cash Flows as of December 31, 2022, 2021 and 2020:

In thousands of U.S. dollars – ThUS\$

	2022	2021	2020
Amounts received for the sale of Enel Generación Fortaleza S.A.	95,624	-	-
Amounts received for the sale of Enel Distribución Goiás S.A.	293,046	-	-
Amounts of cash and cash equivalents of Enel Generación Fortaleza S.A., which is not a part of the Group	(61,671)	-	-
Amounts of cash and cash equivalents of Enel Distribución Goiás S.A., which is not a part of the Group	(10,465)	-	-
Total	316,534	-	-

f) Reconciliation of liabilities arising from financing activities as of December 31, 2022, 2021 and 2020:

In thousands of U.S. dollars – ThUS\$

	Financing Cash Flows				Movements that do not represent cash flows						12-31-2022	
	01-01-2022	From	Used	Interest paid	Total	Acquisition of subsidiaries	Movements in fair value	Exchange differences	Financial costs (1)	New financial leases		Other movement
Short-term loans	1,665,154	1,327,791	(2,095,694)	(615,186)	(1,383,089)	-	(6,075)	(16,390)	685,216	-	1,267,130	2,111,746
Long-term loans	6,009,769	1,977,059	(550,059)	(139,322)	1,287,678	-	30,018	(36,968)	176,613	-	(1,306,663)	6,160,447
Lease liabilities	248,578	-	(60,095)	(3,647)	(63,742)	-	-	(4,075)	22,342	76,312	(67,824)	211,591
Assets held to cover liabilities arising from financing activities	(200,499)	1,505	-	-	1,505	-	(1,664)	43,150	(20,920)	-	27,834	(150,594)
Total	7,623,002	3,306,355	(2,706,048)	(758,155)	(157,848)	-	22,279	(14,283)	863,251	76,312	(79,523)	6,333,180

In thousands of U.S. dollars – ThUS\$

	Financing Cash Flows				Movements that do not represent cash flows						12-31-2021	
	01-01-2021	From	Used	Interest paid	Total	Acquisition of subsidiaries	Movements in fair value	Exchange differences	Financial costs (1)	New financial leases		Other movement
Short-term loans	1,975,028	1,306,898	(3,301,621)	(334,975)	(2,329,698)	219,817	7,455	(22,726)	457,536	-	1,357,742	1,565,164
Long-term loans	4,018,731	2,695,229	(12,711)	-	2,682,518	972,354	14,233	(334,779)	16,249	-	(1,359,537)	6,009,769
Lease liabilities	142,560	-	(65,009)	(4,003)	(69,012)	31,092	-	(12,934)	2,918	135,283	18,671	248,578
Assets held to cover liabilities arising from financing activities	(114,309)	114,230	-	-	114,230	(134,315)	(12,366)	(63,350)	24,942	-	(15,331)	(200,499)
Total	6,022,010	4,116,367	(3,379,341)	(338,978)	398,038	1,088,948	9,322	(633,789)	501,645	135,283	1,545	7,623,002

In thousands of U.S. dollars – ThUS\$

	Financing Cash Flows				Movements that do not represent cash flows						12-31-2020	
	01-01-2020	From	Used	Interest paid	Total	Acquisition of subsidiaries	Movements in fair value	Exchange differences	Financial costs (1)	New financial leases		Other movement
Short-term loans	1,422,681	1,359,012	(1,689,240)	(320,948)	(651,176)	-	3,990	(80,673)	323,080	-	957,126	1,975,028
Long-term loans	4,818,468	582,583	(91,207)	-	491,376	-	9	(516,196)	9,757	-	(784,683)	4,018,731
Lease liabilities	190,269	-	(77,292)	(5,755)	(83,047)	-	-	(15,290)	9,286	45,639	(4,297)	142,560
Assets held to cover liabilities arising from financing activities	(67,937)	114,004	-	-	114,004	-	9,691	(152,874)	(15,286)	-	(1,907)	(114,309)
Total	6,363,481	2,055,599	(1,867,739)	(326,703)	(128,843)	-	13,690	(765,033)	326,837	45,639	166,239	6,022,010

(1) This relates to accrual of interest.

8. Other financial assets

The detail of other financial assets as of December 31, 2022 and 2021 is as follows:

In thousands of U.S. dollars – ThUS\$

	Current		Non-Current	
	12-31-2022	12-31-2021	12-31-2022	12-31-2021
Financial assets at fair value through profit or loss (1)	157,617	156,171	3	26,193
Financial assets measured at amortized cost (1)	2,412	50,941	41,543	-
Financial assets at fair value through profit or loss under IFRIC 12 (2)	-	-	3,665,495	2,978,228
Financial assets at fair value through other comprehensive income	-	-	22,180	2,155
Financial assets measured at amortized cost IFRIC 12 (3)	13,265	72,226	316,817	294,695
Hedging derivatives (4)	35,266	32,689	123,771	171,905
Non-hedging derivatives (5)	6,741	3	-	-
Total	215,301	312,030	4,169,809	3,473,176

- (1) The amounts included in financial assets measured at fair value through profit or loss and financial assets at amortized cost mainly correspond to time deposits and other highly liquid investments that are easily convertible in cash and are subject to low risk of change in their value but that do not strictly meet the definition of cash equivalents as defined in Note 3.g.2 (for example with maturity date above 90 days at the time of investment).
- (2) Corresponding to concession agreements that include Enel Distribución Río S.A., Enel Distribución Ceará S.A., Enel Distribución Sao Paulo S.A. and PH Chucás S.A. with balances as of December 31, 2022 of ThUS\$ 1,214,636 (ThUS\$ 949,250, as of December 31, 2021), ThUS\$ 934,426 (ThUS\$ 702,439 as of December 31, 2021), ThUS\$ 1,406,112 (ThUS\$ 1,134,209 as of December 31, 2021), and ThUS\$ 110,321 (ThUS\$ 114,235 as of December 31, 2021) respectively. In December 2021, it also includes Enel Distribución Goiás S.A. (ThUS\$ 78,095). The current legislation in effect, among other aspects, establishes that the government in its capacity of grantor will use the New Replacement Value (VNR) in order to pay the applicable amounts to concession companies as compensation for those assets not amortized at the end of the concession term. On a monthly basis, distributors adjust the carrying amount of financial assets, once the present value of the estimated cash flows have been computed, using the rate of interest in effect for the payment corresponding to the end of concession; see Note 2.2.c and 3.d.1. For Chucás, financial assets relate to the rights receivable from Instituto Costarricense de Electricidad (ICE), generated under the context of the application of the concession agreement with such entity.
- (3) Related to the concession agreement in Enel Green Power Volta Grande, Luz de Angra Energía S.A., EGP Paranapanema, Luz De Jaboaão Energia S.A., Luz De Caruaru Energia S.A., and EGP Mourao. In December 2021 also includes Usme ZE S.A.S and Fontibon ZE S.A.S.; see Note 3.d.1.
- (4) See Note 23.2.a)
- (5) See Note 23.2.b)

9. Other non-financial assets and liabilities

a) The detail of other non-financial assets as of December 31, 2022 and 2021, is as follows:

In thousands of U.S. dollars – ThUS\$	Current		Non-Current	
	12-31-2022	12-31-2021	12-31-2022	12-31-2021
VAT Credit and Other Taxes	119,917	121,759	119,621	130,510
Contributions fund to Enel Distribución Goiás (1)	-	26,823	-	129,126
Ongoing services provided by third parties	25,275	15,891	-	-
Ongoing I & D and Energy Efficiency service	100,385	96,449	-	-
Judicial Deposits	-	-	246,997	267,838
Assets under construction IFRIC 12 (2)	-	-	525,607	585,715
Recoverable taxes - Pis/Cofins (3)	341,380	411,066	1,351,028	1,952,001
Prepaid expenses	23,660	31,310	-	-
Other	116,770	125,462	72,340	80,231
Total	727,387	828,760	2,315,593	3,145,421

(1) Through Law No. 17,555 of January 20, 2012, the state of Goiás in Brazil created the Contribution Fund for Enel Distribución Goiás (Fundo de Aporte à CELG D - FUNAC), regulated by Decree No. 7,732, dated September 28, 2012, with the purpose of collecting and allocating financial resources for reimbursement to Enel Distribución Goiás of the payments of contingencies of any nature which had taken place up until the transfer of equity control to Eletrobrás, which occurred during January 2015, according to the terms of the agreement between the shareholders and the management, as well as FUNAC's cooperation terms. The resources of the aforementioned fund depend on the contributions made by the government of the State of Goiás and the credits received for lawsuits won by Enel Distribución Goiás, which occurred during January 2015, which are reimbursed to the related fund.

During 2019, the State of Goiás enacted a law, which limits the period of coverage of Law No. 17,555, from January 2015 to April 2012. The Group is taking all appropriate measures to maintain the rights acquired at the time of the purchase of Enel Distribución Goiás, which are guaranteed by the State of Goiás itself, as established in the purchase and sale agreement signed on February 14, 2017. The appeals presented by the Group argue that the right to the guarantee is legal and contractual, given that the actions of the State of Goiás are clearly illegal, and the possibility that the legal actions will not result in a favorable ruling for the Company are considered remote.

In addition, as resources are not final, as of 2022, 2021 and 2020 year-end an impairment loss was recognized in the amount of ThUS\$ 32,106, ThUS\$ 16,786 and ThUS\$ 14,479, respectively, corresponding to the amount of accounts receivable generated from April 2012 to January 2015.

On December 29, 2022, the sale of Enel Distribución Goiás was completed (see note 6.4).

(2) Corresponds to assets under construction referring to concessions of the subsidiaries Enel Distribución Río S.A., Enel Distribución Ceará S.A., and Enel Distribución Sao Paulo S.A. In December 2021 also includes Enel Distribución Goiás S.A.

(3) In March 2017, the Federal Supreme Court of Brazil (STF) resolved a matter of general applicability, related to the calculation of PIS and COFINS taxes. The STF confirmed the view that the ICMS tax should not be part of the base for calculation of PIS and COFINS taxes; however, the Brazilian federal government filed an appeal, in order to determine the temporary effects and make some clarifications.

In May 2021, the Brazilian Federal Supreme Court (BFSC) ruled the appeal and confirmed that the ICMS tax that should be considered corresponds to invoiced ICMS and not paid-in ICMS. In addition, the Court established that the effects of this ruling will be backdated to the March 2017 ruling, except for taxpayers who filed an individual claim before such date. The BSFC is expected to publish this ruling in the Official Gazette in the next few months.

Our subsidiaries in Brazil that were affected by the resolution of the STF, filed legal actions in this sense, in the related Federal Regional Courts. In 2019, Enel Distribución Sao Paulo and Enel Distribución Ceará, S.A. were notified of the final decisions issued by those Courts, recognizing their right to deduct the ICMS applied to their own operations from the calculation bases of the PIS and COFINS, for the periods from December 2003 to December 2014 for Enel Distribución Sao Paulo, and from May 2001 and thereafter for Enel Distribución Ceará, S.A. In March 2020, Enel Distribución Sao Paulo received a similar notification for the period from January 2015 and thereafter. In March 2021, Enel Distribución Goiás received the same communication for the period between 2006 and 2021. Finally, during September 2021 Enel Distribución Río received the same notification, covering the rights arising for the period from December 2003 and thereafter.

Considering several analyses both internal and provided by legal advisors, as well as the best estimates available, Enel Distribución Sao Paulo, S.A., Enel Distribución Ceará, S.A., and Enel Distribución Río, S.A. recognized assets in the amount of ThUS\$ 944,651, ThUS\$ 148,432 and ThUS\$ 599,325, respectively, as of December 31, 2022 (ThUS\$ 1,064,948, ThUS\$ 187,727, and ThUS\$ 576,568, respectively, as of December 31, 2021). In December 2021 also includes Enel Distribución Goiás S.A. of ThUS\$ 533,824 (see note 6.4)

As the excess payment of the PIS and COFINS taxes was passed down to the end customers at the time, simultaneous to recognizing these recoverable taxes, our subsidiaries have recognized a regulatory liability for the same amounts indicated above, net of any cost incurred or to be incurred by the Companies in these legal proceedings. These liabilities represent the obligation to reimburse the taxes recovered to the end customers.

The Group will adopt the tax credit recovery procedures in accordance with legal provisions. The transfer to consumers will depend on the effective use of the tax credit by the Companies and will take place in accordance with the regulations of the Agencia Nacional de Energía Eléctrica (ANEEL).

It is important to note that the PIS and the COFINS are federal contributions paid by companies in Brazil intended to finance programs for employees, public health, social assistance and social security and are applied to the gross income of the companies. The "tax on movement of goods and services" (ICMS) is a state value-added tax (VAT) in Brazil, applied to the sale of telecommunications and transportation goods and services. (See Notes 24 and 36.3.b.38).

b) The detail of other non-financial liabilities as of December 31, 2022 and 2021, is as follows:

In thousands of U.S. dollars – ThUS\$	Current		Non-Current	
	12-31-2022	12-31-2021	12-31-2022	12-31-2021
VAT Credit and Other Taxes	221,759	251,358	32,839	75,814
Other	42,647	34,914	35,600	58,758
Total	264,406	286,272	68,439	134,572

10. Trade and other receivables

a) The detail of trade and other receivables as of December 31, 2022, and 2021, is as follows:

In thousands of U.S. dollars – ThUS\$	Current		Non-Current	
	12-31-2022	12-31-2021	12-31-2022	12-31-2021
Trade and Other Receivables, Gross	5,327,039	4,550,361	508,120	784,354
Trade receivables, gross	3,856,896	4,307,971	297,157	497,193
Accounts receivable from finance leases, gross	1,526	913	25,369	13,742
Other receivables, gross	1,468,617	241,477	185,594	273,419

In thousands of U.S. dollars – ThUS\$	Current		Non-Current	
	12-31-2022	12-31-2021	12-31-2022	12-31-2021
Trade and Other Receivables, Net	4,434,832	3,711,141	479,627	724,851
Trade receivables, net	2,964,771	3,469,608	292,234	464,855
Accounts receivable from finance leases, net	1,499	889	24,857	13,377
Other receivables, net	1,468,562	240,644	162,536	246,619

In thousands of U.S. dollars – ThUS\$	Current		Non-Current	
	12-31-2022	12-31-2021	12-31-2022	12-31-2021
Detail of other accounts receivable, net (1)				
Advances to suppliers	50,723	85,139	-	6,203
Accounts receivable "low income" (i)	11,944	17,971	-	-
Accounts receivables from employees	8,503	7,769	9,573	11,857
Receivables VOSA project (ii)	29,999	44,898	123,264	226,047
Accounts receivable from Enel Goiás (iii)	1,293,750	-	-	-
Other	73,643	84,867	29,699	2,512
Total	1,468,562	240,644	162,536	246,619

(i) Accounts receivable from "low income" consumers to which a social discount is applied creating a "low income" final tariff, in which the Brazilian government replenishes such discount to our subsidiaries Enel Distribución Río S.A., Enel Distribución Ceará S.A., and Enel Distribución Sao Paulo S.A. through a government subsidy.

(ii) Accounts receivable related to the Argentina project, which as of December 31, 2022 includes Enel Generación Chocón S.A. and as of December 31, 2021 also includes Central Dock Sud S.A. and Enel Generación Costanera S.A. (see note 6).

(iii) This item corresponds to loans that Enel Distribución Goiás S.A. owes to our subsidiary Enel Brasil S.A. as part of the sale of the former, these balances must be paid during 2023 (see notes 6.4 and 41, Enel Brasil).

Brazilian sector assets

Regulatory (or industry-wide) assets and liabilities are recorded as a result of the signing in December 2014 of significant amendments to the original concession agreements entered into by our electricity distribution subsidiaries in Brazil. These amendments established that, in addition to the compensation amounts derived from investments not amortized during the respective concession periods (see Note 8 (2)), the balances of regulatory assets and liabilities that had not been recovered or returned through the tariff cycles will also be subject to compensation or return by the Brazilian government. This implies that the realization of these assets or the settlement of liabilities does not depend on the invoicing made to customers during the concession period.

These regulatory assets and liabilities arise from the differences between the actual cost and the cost considered in the tariff adjustments and generate an asset to the extent that the actual cost is greater than the one considered in the tariff, or a liability when the actual costs are lower than those considered in the tariff. These differences are considered by ANEEL, which is the government entity that regulates electricity tariffs in Brazil, in the subsequent tariff adjustment process of each concessionaire.

In general, as a result of the normal operation of the companies, these regulatory assets and liabilities are collected or settled through invoices to customers over a period that is on average between 10 and 24 months.

There are no significant trade and other receivables balances held by the Group that are not available for its use.

The Group does not have customers to which it has sales representing 10% or more of its operating revenue for the years ended December 31, 2022, and 2021.

Refer to Note 11.1 for detailed information on amounts, terms and conditions associated with accounts receivable from related companies.

b) As of December 31, 2022, and 2021, the analysis of past-due, unpaid trade receivables, but for which no impairment losses have been recorded, is detailed as follows:

In thousands of U.S. dollars – ThUS\$

Trade accounts receivables due and unpaid, but for which no impairment losses have been recorded	12-31-2022	12-31-2021
Less than three months	341,744	539,492
Between three and six months	83,626	124,013
Between six and twelve months	105,786	103,368
More than twelve months	236,418	132,349
Total	767,574	899,222

c) The movement of impairment loss of trade receivables, determined according to Note 3.g.3, is detailed as follows:

In thousands of U.S. dollars – ThUS\$

Trade accounts receivables due and unpaid, with impairment losses	Current and Non-Current
Balance as of January 1, 2021	755,410
Increases (decreases) for the year	316,004
Amounts written off	(113,198)
Foreign currency translation differences	(59,493)
Balance as of December 31, 2021	898,723
Increases (decreases) for the year (*)	195,552
Amounts written off	(120,360)
Foreign currency translation differences	18,901
Decreases to be classified as held for sale	(72,116)
Balance as of December 31, 2022	920,700

(*) Impairment losses on trade accounts receivable amounted to ThUS\$ 195,552 as of December 31, 2022, which represented a decrease of 38% in comparison to the loss of ThUS\$ 316,004 recorded in the year-end 2021. This decrease in the amount of ThUS\$ 120,452 originated mainly from our distribution subsidiaries in Brazil for ThUS\$ 117,721, offset by a greater effect in the rest of the distribution and generation subsidiaries and by the effects of conversion of different foreign currencies of the foreign subsidiaries with respect to the US dollar. See Note 31.b) Trade and Other Accounts Receivable Impairment Losses.

Write-offs for doubtful accounts

Past-due debt is written off once all collection measures and legal proceedings have been exhausted and the debtors' insolvency has been demonstrated. In our power generation business, this process normally takes at least one year of procedures for the few cases that arise in each country. In our distribution business, considering the differences in each country, the process takes at least 6 months in Argentina and Brazil and 12 months in Colombia and Peru. Overall, the risk of bad debt, and therefore the risk of writing off our trade receivables, is limited (see Notes 3.g.3 and 25).

d) Additional information:

- > Additional statistical information required under Official Bulletin 715 of the CMF, of February 3, 2012 (XBRL Taxonomy). See Appendix 3.
- > Complementary Trade Accounts Information. See Appendix 3.1.

11. Balances and transactions with related parties

Related party transactions are performed at current market conditions.

Transactions between the companies belonging to the Group Enel Américas have been eliminated on consolidation and are not itemized in this note.

As of the date of these financial statements, no guarantees have been given or received nor has any allowance for bad or doubtful accounts been recorded with respect to receivable balances for related party transactions.

The controlling shareholder of the Company is the Italian corporation Enel S.p.A.

11.1 Balances and transactions with related parties

The balances of accounts receivable and payable as of December 31, 2022 and 2021 are as follows:

a) Receivables from related companies

In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Company	Country	Relationship	Currency	Transaction Description	Current		Non-Current	
						12-31-2022	12-31-2021	12-31-2022	12-31-2021
Foreign	Enel X Argentina S.A.U.	Argentina	Common Immediate Parent	ARS	Other Services	33	21	-	-
Foreign	SACME	Argentina	Joint venture	ARS	Other Services	4	6	15	26
Foreign	Yacylec S.A.	Argentina	Associate	US\$	Other Services	-	1	-	-
Foreign	Yacylec S.A.	Argentina	Associate	ARS	Other Services	1	-	-	-
Foreign	Gridspertise Latam S.A.	Brazil	Common Immediate Parent	BRL	Other Services	238	-	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	US\$	Other Services	474	410	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	COP	Other Services	27	26	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	CLP	Other Services	210	2,250	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	BRL	Other Services	645	410	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	CLP	IT Services	3	-	-	-
96.800.570-7	Enel Distribución Chile S.A.	Chile	Common Immediate Parent	CLP	Other Services	-	693	-	-
96.800.570-7	Enel Distribución Chile S.A.	Chile	Common Immediate Parent	COP	Other Services	9	-	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	Common Immediate Parent	US\$	Other Services	-	22	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	Common Immediate Parent	CLP	Other Services	-	407	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	Common Immediate Parent	US\$	Engineering services	-	1,544	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	Common Immediate Parent	EUR	Other Services	22	-	-	-
76.412.562-2	Enel Green Power Chile S.A.	Chile	Common Immediate Parent	CLP	Other Services	335	341	-	-
76.412.562-2	Enel Green Power Chile S.A.	Chile	Common Immediate Parent	US\$	Other Services	232	232	-	-
Foreign	Endesa Energía S.A.	Spain	Common Immediate Parent	EUR	Other Services	91	30	-	-
Foreign	Endesa España	Spain	Common Immediate Parent	EUR	Other Services	18	18	-	-
Foreign	Endesa Operaciones y Servicios Comerciales S.L.	Spain	Common Immediate Parent	EUR	Other Services	273	22	-	-
Foreign	Enel Green Power España S.L.	Spain	Common Immediate Parent	EUR	Other Services	57	-	-	-
Foreign	Enel Iberia S.R.L.	Spain	Common Immediate Parent	EUR	Other Services	3	3	-	-
Foreign	Enel Iberia S.R.L.	Spain	Common Immediate Parent	US\$	Other Services	31	1,285	-	-
Foreign	Electric Motor Werks, Inc.	United States	Common Immediate Parent	EUR	Other Services	180	206	-	-
Foreign	Electric Motor Werks, Inc.	United States	Common Immediate Parent	US\$	Other Services	60	-	-	-
Foreign	Enel Green Power North America, Inc.	United States	Common Immediate Parent	US\$	Other Services	325	210	-	-
Foreign	Enel North América Inc.	United States	Common Immediate Parent	US\$	Other Services	1,168	531	-	-
Foreign	Enel North América Inc.	United States	Common Immediate Parent	PEN	Other Services	46	44	-	-
Foreign	Enel Finance International NV	Netherlands	Common Immediate Parent	US\$	Financial investments	-	54,935	-	-
Foreign	Enel Global Services S.r.l.	Italy	Common Immediate Parent	BRL	Other Services	38	-	-	-
Foreign	Enel Global Thermal Generation S.R.L.	Italy	Common Immediate Parent	EUR	Other Services	-	147	-	-
Foreign	Enel Global Thermal Generation S.R.L.	Italy	Common Immediate Parent	BRL	Other Services	-	148	-	-
Foreign	Enel Global Thermal Generation S.R.L.	Italy	Common Immediate Parent	COP	Other Services	84	-	-	-
Foreign	Enel Global Trading S.P.A.	Italy	Common Immediate Parent	EUR	Hedging derivatives	331	-	-	-
Foreign	Enel Global Trading S.P.A.	Italy	Common Immediate Parent	COP	Other Services	25	-	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	EUR	Other Services	1,356	1,330	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	CLP	Other Services	37	-	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	COP	Other Services	19	-	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	EUR	Technical services	-	541	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	EUR	IT Services	137	-	-	-
Foreign	Enel Grids S.R.L.	Italy	Common Immediate Parent	EUR	Other Services	185	416	-	-
Foreign	Enel Grids S.R.L.	Italy	Common Immediate Parent	COP	Other Services	574	302	-	-
Foreign	Enel Innovation Hubs S.R.L.	Italy	Common Immediate Parent	EUR	IT Services	71	-	-	-
Foreign	Enel Produzione	Italy	Common Immediate Parent	EUR	Other Services	258	172	-	-
Foreign	Enel S.P.A.	Italy	Parent	EUR	Hedging derivatives	41	-	3,677	-
Foreign	Enel S.P.A.	Italy	Parent	EUR	Other Services	795	725	-	-
Foreign	Enel S.P.A.	Italy	Parent	COP	Other Services	81	151	-	-
Foreign	Enel S.P.A.	Italy	Parent	COP	IT Services	49	-	-	-
Foreign	Enel S.P.A.	Italy	Parent	BRL	Other Services	188	226	-	-
Foreign	Enel X Way S.R.L.	Italy	Common Immediate Parent	CLP	Other Services	26	-	-	-
Foreign	Enel Energía, S.A. DE CV.	Mexico	Common Immediate Parent	US\$	Purchase of Energy	143	-	-	-
Foreign	Energía Nueva Energía Limpia Mexico S.R.L.	Mexico	Common Immediate Parent	US\$	Other Services	-	338	-	-
Foreign	Energía Nueva Energía Limpia Mexico S.R.L.	Mexico	Common Immediate Parent	COP	Other Services	-	24	-	-
Foreign	Energía Nueva Energía Limpia Mexico S.R.L.	Mexico	Common Immediate Parent	PEN	Other Services	32	-	-	-
Foreign	Kino Facilities Manager S.A. de CV	Mexico	Common Immediate Parent	EUR	Other Services	325	-	-	-
Foreign	Kino Facilities Manager S.A. de CV	Mexico	Common Immediate Parent	COP	Other Services	38	-	-	-
Foreign	Enel X Way Perú	Peru	Associate	PEN	Other Services	56	-	-	-
Foreign	Enel X Way Perú	Peru	Associate	US\$	Other Services	177	-	-	-
Foreign	Proyectos Y Soluciones Renovables S.A.C.	Peru	Common Immediate Parent	PEN	Other Services	245	229	-	-
Foreign	Proyectos Y Soluciones Renovables S.A.C.	Peru	Common Immediate Parent	US\$	Loan receivable	5,393	4,607	-	-
Foreign	Enel Romania SA	Romania	Common Immediate Parent	EUR	Other Services	84	83	-	-
Foreign	Enel Green Power RSA	South Africa	Common Immediate Parent	US\$	Other Services	678	673	-	-
Total						15,951	73,769	3,692	26

b) Accounts payable to related companies

In thousands of U.S. dollars - THUSS

Taxpayer ID No.	Company	Country	Relationship	Currency	Transaction Description	Current		Non-Current	
						12-31-2022	12-31-2021	12-31-2022	12-31-2021
Foreign	Enel X Argentina S.A.U.	Argentina	Common Immediate Parent	ARS	Other Services	-	3	-	-
Foreign	SACME	Argentina	Joint venture	ARS	Other Services	216	189	-	-
Foreign	Tacvile S.A.	Argentina	Associated	ARS	Other Services	6	15	-	-
Foreign	Enel X Brasil Gerenciamento De Energia Ltda	Brazil	Common Immediate Parent	US\$	Other Services	2	-	-	-
Foreign	Gridspertise Latam	Brazil	Common Immediate Parent	BRL	Other Services	1,616	-	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	US\$	Other Services	434	522	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	EUR	IT Services	136	-	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	CLP	Other Services	1,935	2,010	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	BRL	Other Services	75	35	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	US\$	IT Services	1,840	2,188	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	CLP	IT Services	441	1,185	-	-
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	COP	Other Services	25	-	-	-
96.800.570-7	Enel Distribución Chile S.A.	Chile	Common Immediate Parent	US\$	Other Services	718	679	-	-
96.800.570-7	Enel Distribución Chile S.A.	Chile	Common Immediate Parent	CLP	Other Services	83	266	-	-
96.800.570-8	Enel Distribución Chile S.A.	Chile	Common Immediate Parent	COP	Other Services	28	-	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	Common Immediate Parent	US\$	Other Services	109	97	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	Common Immediate Parent	CLP	Other Services	571	1,327	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	Common Immediate Parent	COP	Other Services	26	-	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	Common Immediate Parent	US\$	Engineering services	17	544	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	Common Immediate Parent	CLP	Engineering services	1,024	1,205	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	Common Immediate Parent	US\$	IT Services	313	-	-	-
76.412.562-2	Enel Green Power Chile S.A.	Chile	Common Immediate Parent	US\$	Other Services	947	863	-	-
76.412.562-2	Enel Green Power Chile S.A.	Chile	Common Immediate Parent	CLP	Other Services	538	105	-	-
76.412.562-2	Enel Green Power Chile S.A.	Chile	Common Immediate Parent	US\$	Engineering services	1,721	978	-	-
76.412.562-2	Enel Green Power Chile S.A.	Chile	Common Immediate Parent	CLP	Engineering services	1,299	276	-	-
76.412.562-2	Enel Green Power Chile S.A.	Chile	Common Immediate Parent	US\$	IT Services	614	618	-	-
76.924.079-9	Enel X Chile S.P.A.	Chile	Common Immediate Parent	CLP	Other Services	220	-	-	-
Foreign	Enel Green Power El Salvador	El Salvador	Common Immediate Parent	US\$	Other Services	-	-	6,945	6,945
Foreign	Edistribución Redes Digitales, S.L	Spain	Common Immediate Parent	EUR	Other Services	587	623	-	-
Foreign	Edistribución Redes Digitales, S.L	Spain	Common Immediate Parent	US\$	Technical services	16	17	-	-
Foreign	Endesa Energía S.A.	Spain	Common Immediate Parent	EUR	Other Services	380	392	-	-
Foreign	Endesa España	Spain	Common Immediate Parent	EUR	Other Services	672	2,512	-	-
Foreign	Endesa Generación S.A.	Spain	Common Immediate Parent	EUR	Other Services	235	248	-	-
Foreign	Endesa Generación S.A.	Spain	Common Immediate Parent	US\$	Other Services	-	12	-	-
Foreign	Endesa Generación S.A.	Spain	Common Immediate Parent	EUR	Engineering services	21	23	-	-
Foreign	Enel Green Power España	Spain	Common Immediate Parent	EUR	Other Services	160	190	-	-
Foreign	Enel Green Power España	Spain	Common Immediate Parent	COP	Other Services	131	-	-	-
Foreign	Enel Iberia S.R.L	Spain	Common Immediate Parent	EUR	Other Services	308	263	-	-
Foreign	Enel Iberia S.R.L	Spain	Common Immediate Parent	US\$	Other Services	25	-	-	-
Foreign	Enel Iberia S.R.L	Spain	Common Immediate Parent	COP	Other Services	91	-	-	-
Foreign	Enel Iberia S.R.L	Spain	Common Immediate Parent	EUR	IT Services	663	749	-	-
Foreign	Enel X North America	United States	Common Immediate Parent	US\$	Other Services	553	475	-	-
Foreign	Enel Finance International NV	Netherlands	Common Immediate Parent	EUR	Financial Guarantee Service	-	203	-	-
Foreign	Enel Finance International NV (*)	Netherlands	Common Immediate Parent	BRL	Loan Payable	308,442	10,392	236,754	454,220
Foreign	Enel Finance International NV (*)	Netherlands	Common Immediate Parent	US\$	Loan Payable	21,595	26,622	200,574	89,698
Foreign	Enel Finance International NV (*)	Netherlands	Common Immediate Parent	EUR	Loan Payable	355,280	184,012	416,378	503,831
Foreign	E-Distribuzione S.P.A.	Italy	Common Immediate Parent	US\$	Other Services	29	30	-	-
Foreign	E-Distribuzione S.P.A.	Italy	Common Immediate Parent	EUR	Engineering services	3	9	-	-
Foreign	Enel Global Services S.r.L	Italy	Common Immediate Parent	US\$	Other Services	-	431	-	-
Foreign	Enel Global Services S.r.L	Italy	Common Immediate Parent	EUR	Other Services	107	50	-	-
Foreign	Enel Global Services S.r.L	Italy	Common Immediate Parent	US\$	IT Services	-	852	-	-
Foreign	Enel Global Services S.r.L	Italy	Common Immediate Parent	EUR	IT Services	26,366	48,811	-	-
Foreign	Enel Global Services S.r.L	Italy	Common Immediate Parent	EUR	Technical services	14,291	9,697	-	-
Foreign	Enel Global Thermal Generation S.R.L	Italy	Common Immediate Parent	EUR	Other Services	392	632	-	-
Foreign	Enel Global Thermal Generation S.R.L	Italy	Common Immediate Parent	EUR	Engineering services	18	1,085	-	-
Foreign	Enel Global Thermal Generation S.R.L	Italy	Common Immediate Parent	EUR	IT Services	4,210	7,300	-	-
Foreign	Enel Global Thermal Generation S.R.L	Italy	Common Immediate Parent	EUR	Technical services	4,947	17,731	-	-
Foreign	Enel Global Thermal Generation S.R.L	Italy	Common Immediate Parent	COP	Other Services	139	-	-	-
Foreign	Enel Global Thermal Generation S.R.L	Italy	Common Immediate Parent	COP	IT Services	10	-	-	-
Foreign	Enel Global Trading S.P.A.	Italy	Common Immediate Parent	EUR	Other Services	425	639	-	-
Foreign	Enel Global Trading S.P.A.	Italy	Common Immediate Parent	EUR	IT Services	1,145	1,386	-	-
Foreign	Enel Global Trading S.P.A.	Italy	Common Immediate Parent	US\$	IT Services	25	-	-	-
Foreign	Enel Global Trading S.P.A.	Italy	Common Immediate Parent	EUR	Technical services	6,519	5,158	-	-
Foreign	Enel Global Trading S.P.A.	Italy	Common Immediate Parent	BRL	Other Services	236	-	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	EUR	Other Services	5,911	3,431	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	CLP	Other Services	191	194	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	EUR	Engineering services	78,705	73,172	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	EUR	IT Services	14,740	15,016	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	US\$	IT Services	142	77	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	US\$	Engineering services	71	-	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	EUR	Technical services	34,862	21,072	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	US\$	Technical services	2,388	9,318	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	ARS	Technical services	4,042	-	-	-
Foreign	Enel Green Power S.P.A.	Italy	Common Immediate Parent	COP	Other Services	69	-	-	-
Foreign	Enel Grids S.R.L	Italy	Common Immediate Parent	EUR	Other Services	1,758	2,243	-	-
Foreign	Enel Grids S.R.L	Italy	Common Immediate Parent	BRL	Other Services	2,402	2,341	-	-
Foreign	Enel Grids S.R.L	Italy	Common Immediate Parent	EUR	IT Services	135,719	37,418	-	-
Foreign	Enel Grids S.R.L	Italy	Common Immediate Parent	EUR	Technical services	17,074	26,768	-	-
Foreign	Enel Grids S.R.L	Italy	Common Immediate Parent	COP	Other Services	398	-	-	-
Foreign	Enel Grids S.R.L	Italy	Common Immediate Parent	COP	IT Services	7,161	-	-	-
Foreign	Enel Ingegneria e Innovazione	Italy	Common Immediate Parent	EUR	Engineering services	-	50	-	-
Foreign	Enel Ingegneria e Innovazione	Italy	Common Immediate Parent	EUR	IT Services	53	-	-	-
Foreign	Enel Italia S.R.L	Italy	Common Immediate Parent	EUR	Purchase of materials	1,307	1,724	-	-
Foreign	Enel Italia S.R.L	Italy	Common Immediate Parent	EUR	Other Services	460	569	-	-
Foreign	Enel Italia S.R.L	Italy	Common Immediate Parent	EUR	IT Services	1,197	1,675	-	-
Foreign	Enel Italia S.R.L	Italy	Common Immediate Parent	US\$	IT Services	-	392	-	-
Foreign	Enel Produzione	Italy	Common Immediate Parent	EUR	Other Services	305	457	-	-
Foreign	Enel Produzione	Italy	Common Immediate Parent	US\$	Other Services	610	647	-	-
Foreign	Enel Produzione	Italy	Common Immediate Parent	EUR	Engineering services	288	6,795	-	-
Foreign	Enel Produzione	Italy	Common Immediate Parent	EUR	IT Services	780	899	-	-
Foreign	Enel Produzione	Italy	Common Immediate Parent	EUR	Technical services	1,023	960	-	-
Foreign	Enel S.P.A.	Italy	Parent	EUR	Hedging derivatives	-	2,148	-	7,804
Foreign	Enel S.P.A.	Italy	Parent	CLP	Dividends	-	182,853	-	-
Foreign	Enel S.P.A.	Italy	Parent	COP	Other Services	263	-	-	-
Foreign	Enel S.P.A.	Italy	Parent	US\$	Other Services	-	423	-	-
Foreign	Enel S.P.A.	Italy	Parent	BRL	Other Services	324	-	-	-
Foreign	Enel S.P.A.	Italy	Parent	EUR	Other Services	17,378	14,252	-	-
Foreign	Enel S.P.A.	Italy	Parent	EUR	Financial Guarantee Service	137,033	119,181	-	-
Foreign	Enel S.P.A.	Italy	Parent	US\$	IT Services	2	-	-	-
Foreign	Enel S.P.A.	Italy	Parent	US\$	Financial Guarantee Service	25	-	-	-
Foreign	Enel S.P.A.	Italy	Parent	EUR	IT Services	36,407	18,465	-	-
Foreign	Enel S.P.A.	Italy	Parent	EUR	Technical services	61,201	58,868	-	-
Foreign	Enel Sole	Italy	Common Immediate Parent	EUR	Other Services	1,032	1,028	-	-
Foreign	Enel X S.R.L	Italy	Common Immediate Parent	EUR	Other Services	1,386	1,043	-	-
Foreign	Enel X S.R.L	Italy	Common Immediate Parent	US\$	Other Services	-	-	-	-
Foreign	Enel X S.R.L	Italy	Common Immediate Parent	EUR	IT Services	1,735	3,368	-	-
Foreign	Enel X S.R.L	Italy	Common Immediate Parent	ARS	IT Services	30	-	-	-
Foreign	Enel X S.R.L	Italy	Common Immediate Parent	EUR	Technical services	14,493	10,902	-	-
Foreign	Enel X WAY S.R.L	Italy	Common Immediate Parent	CLP	Other Services	357	-	-	-
Foreign	Gridspertise Srl	Italy	Common Immediate Parent	EUR	Other Services	-	655	-	-
Foreign	Gridspertise Srl	Italy	Common Immediate Parent	EUR	Engineering services	174	-	-	-
Foreign	Servizio Elettrico Nazionale SpA	Italy	Common Immediate Parent	EUR	Other Services	216	233	-	-
Foreign	Energia Nuova Energia Limpia Mexico S.R.L	Mexico	Common Immediate Parent	US\$	Other Services	-	202	-	-
Foreign	Energia Nuova Energia Limpia Mexico S.R.L	Mexico	Common Immediate Parent	US\$	Engineering services	141	894	-	-
Foreign	Enel Energia S.A. de CV	Mexico	Common Immediate Parent	US\$	Purchase of Energy	676	-	-	-
Foreign	Kino Facilities Manager S.A. de CV	Mexico	Common Immediate Parent	EUR	Other Services	530	-	-	-
Foreign	Kino Facilities Manager S.A. de CV	Mexico	Common Immediate Parent	US\$	Engineering services	843	-	-	-
Foreign	Proyectos y Soluciones Renovables S.A.C.	Peru	Common Immediate Parent	PEN	Other Services	2,553	2,001	-	-
Foreign	Enel Green Power Romania	Romania	Common Immediate Parent	EUR	Other Services	84	233	-	-
Foreign	Enel Green Power Romania	Romania	Common Immediate Parent	COP	Other Services	313	-	-	-
Foreign	Enel X Advisory Services S.R.L.	Italy	Common Immediate Parent	EUR	Technical services	48	-	-	-
Total						1,951,876	956,707	980,651	1,062,498

(*) See Note d) below.

Significant transactions and effects on profit or loss:

As of December 31, 2022, 2021 and 2020 the significant transactions with related companies that are not consolidated, are as follows:

In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Company	Country	Relationship	Transaction Description	2022	2021	2020
Foreign	Grupo Enel Green Power Brasil Participações Ltda	Brazil	Common Immediate Parent	Energy Sale	-	6,707	54,158
Foreign	Grupo Enel Green Power Brasil Participações Ltda	Brazil	Common Immediate Parent	Purchase of Energy	-	(81,395)	(147,841)
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	Administration and IT services	(5,229)	(3,547)	(7,158)
76.536.353-5	Enel Chile S.A.	Chile	Common Immediate Parent	IT Services	(5,305)	(5,109)	-
Foreign	Enel Green Power Colombia S.A.S	Colombia	Common Immediate Parent	Purchase of Energy	-	-	(8,483)
Foreign	Enel Finance International NV	Netherlands	Common Immediate Parent	Financial expenses	(115,769)	(39,181)	(2,441)
Foreign	Enel Grids S.R.L	Italy	Common Immediate Parent	Technical services	(27,541)	(28,228)	(30,448)
Foreign	Enel Grids S.R.L	Italy	Common Immediate Parent	IT Services	(6,243)	(8,405)	(7,418)
Foreign	Enel Grids S.R.L	Italy	Common Immediate Parent	Expatriate Personal Services	(1,865)	(2,989)	(897)
Foreign	Enel Global Services S.r.L	Italy	Common Immediate Parent	IT Services	(6,025)	(5,253)	(7,051)
Foreign	Enel Global Services S.r.L	Italy	Common Immediate Parent	Technical services	(6,031)	-	-
Foreign	Enel Global Thermal Generation S.R.L.	Italy	Common Immediate Parent	Technical services	(3,999)	(6,350)	(7,268)
Foreign	Enel Global Thermal Generation S.R.L.	Italy	Common Immediate Parent	IT Services	(1,705)	(2,008)	-
Foreign	Enel Green Power S.P.A	Italy	Common Immediate Parent	Expatriate Personal Services	(2,638)	-	-
Foreign	Enel Green Power S.P.A	Italy	Common Immediate Parent	Technical services	(14,280)	(11,011)	(3,757)
Foreign	Enel S.P.A.	Italy	Parent	Financial expenses	(27,563)	(24,913)	-
Foreign	Enel S.P.A.	Italy	Parent	Expatriate Personal Services	(2,094)	(3,778)	(4,045)
Foreign	Enel S.P.A.	Italy	Parent	Technical services	(9,948)	(15,187)	(11,542)
Foreign	Enel S.P.A.	Italy	Parent	IT Services	(10,359)	(7,239)	-
Foreign	Enel X S.R.L.	Italy	Common Immediate Parent	Technical services	(6,981)	(6,841)	(2,852)
Foreign	Enel Energia S.A. de CV	Mexico	Common Immediate Parent	Purchase of Energy	(5,875)	-	-
Foreign	Enel Green Power Perú	Peru	Common Immediate Parent	Other Services Provisions	-	-	1,993

The transactions detailed in the preceding table correspond to all those that exceed US\$ 2,000,000 by counterparty and nature of the transactions.

c) **Significant transactions of Enel Américas:**

- > On May 20, 2020, Enel Américas S.A. formalized and completely used, a committed revolving credit facility with Enel Finance International N.V. for a total of US\$ 150 million at a variable interest rate of LIBOR 1M, 3M or 6M plus a 1.35% margin, with monthly, quarterly or biannual interest payments with expiration date of May 20, 2021. This revolving credit facility had no guarantees. This facility was paid in full on its maturity date of May 20, 2021.
- > On June 5, 2020, Enel Finance International NV formalized a committed credit line in Brazilian reais with Enel Brasil S.A. for BRL 800 million, maturing on June 12, 2021, at a variable interest rate. On August 5, 2021, this credit line was renewed at a rate of CDI + 0.85%, maturing in July 2022. This facility was paid in full on its maturity date of July 11, 2022.
- > On December 21, 2020, Enel Finance International NV formalized an unsecured loan agreement with Enel Distribución Río, denominated in Brazilian reais, in the amount of BRL 750 million, at a fixed interest rate of 3.4%, with payments of interest made annually to be paid in full on the maturity date, January 22, 2024, which is the date when its principal and interest amortize.
- > On December 31, 2020, Enel Green Power Panama formalized a revolving credit facility with Enel Finance International N.V. for US\$15 million, at a variable interest rate of LIBOR 3M + 0.40%, with a quarterly interest payment, maturing on December 31, 2021. This revolving credit facility has no guarantees. As of December 31, 2021, this facility was paid in full on its maturity date.
- > On December 31, 2020, PH Chucás S.A. formalized a revolving credit facility with Enel Finance International N.V. for US\$10 million, at a variable interest rate of LIBOR 3M + 1.1%, with a quarterly interest payment, maturing on December 31, 2021. This revolving credit facility has no guarantees. As of December 31, 2021, this facility was paid in full on its maturity date.
- > On February 14, 2021, Enel Américas S.A. formalized a revolving credit facility with Enel Finance International N.V. for US \$500 million, at a variable interest rate of LIBOR 1M, 3M or 6M + 1.08%, with monthly, quarterly or semi-annual interest payments, maturing on February 14, 2024. This revolving credit facility has no guarantees. As of December 31, 2022, this committed credit facility has been drawn upon for US\$ 130 million.
- > On March 2, 2021, Enel Finance International NV has formalized a loan agreement in Brazilian reais of BRL\$500 million with Enel Distribución Ceará at a CDI rate + 1.1%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is March 2, 2025.
- > On March 4, 2021, Enel Finance International NV formalized a loan agreement in Brazilian reais of BRL\$600 million with Enel Distribución Goiás, at a CDI rate + 1.1%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is March 4, 2023. On December 27, 2022, this contract was transferred to Enel Brasil under the same conditions, with amortization in a single payment on the maturity date, March 4, 2023.

- > On April 6, 2021, Enel Finance International NV formalized a loan agreement in Brazilian reais of BRL\$160 million with Enel Distribución Goiás, at a CDI rate + 1.1%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is April 6, 2023. On December 27, 2022, this contract was transferred to Enel Brasil under the same conditions, with amortization in a single payment on the maturity date, April 6, 2023.
- > On April 15, 2021, Enel Finance International NV formalized a loan agreement in Brazilian reais of BRL\$230 million with Enel Distribución Rio, at a CDI rate + 0.9%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is April 15, 2023.
- > On April 19, 2021, Enel Finance International NV formalized a loan agreement in Brazilian reais of BRL\$290 million with Enel Distribución Goiás, at a CDI rate + 1.0%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is April 19, 2023. On December 27, 2022, this contract was transferred to Enel Brasil under the same conditions, with amortization in a single payment on the maturity date, April 19, 2023.
- > On July 1, 2021, Enel Finance International NV formalized a loan agreement in euros for € 50 million with Enel Distribución Rio, at a EUR rate + 1.29%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, July 3, 2023.
- > On July 8, 2021, Enel Finance International NV formalized a loan agreement in euros for €50 million with Enel Distribución Rio, at a EUR rate + 1.29%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, July 8, 2024.
- > On July 31, 2021, Enel Finance International NV formalized a loan agreement in euros for €36 million with Enel Distribución Goiás, at a EUR rate + 1.29%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is July 31, 2023. On December 27, 2022, this contract was transferred to Enel Brasil under the same conditions, with amortization in a single payment on the maturity date, July 31, 2023.
- > On August 5, 2021, Enel Finance International NV formalized a loan agreement in euros for €20 million with Enel Distribución Goiás, at a EUR rate + 1.53%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is August 5, 2024. On December 27, 2022, this contract was transferred to Enel Brasil under the same conditions, with amortization in a single payment on the maturity date, August 5, 2024.
- > On September 1, 2021, Enel Finance International NV formalized a loan agreement in euros for € 22 million with Enel Distribución Goiás, at a EUR rate + 1.53%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is September 2, 2024. On December 27, 2022, this contract was transferred to Enel Brasil under the same conditions, with amortization in a single payment on the maturity date, September 2, 2024.
- > On September 3, 2021, Enel Finance International NV formalized a loan agreement in euros for € 50 million with Enel Distribución Rio, at a EUR rate + 1.53%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, September 3, 2024.

- > On September 20, 2021, Enel Finance International NV formalized a loan agreement in euros for € 45 million with Enel Distribución Goiás, at a EUR rate + 1.59%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is September 20, 2024. On December 27, 2022, this contract was transferred to Enel Brasil under the same conditions, with amortization in a single payment on the maturity date, September 20, 2024.
- > On October 1, 2021, Enel Finance International NV formalized a loan agreement with Enel Distribución Goiás in euros for € 73 million, at a EUR all-in-rate of 1.81%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, which is October 1, 2024. On December 27, 2022, this contract was transferred to Enel Brasil under the same conditions, with amortization in a single payment on the maturity date, October 1, 2024.
- > On October 13, 2021, Enel Finance International NV formalized a loan agreement with Enel Distribución Río, denominated in euros, in the amount of € 40 million, at a EUR all-in rate of 1.59%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, October 13, 2024.
- > On December 14, 2021, Enel Finance International NV formalized a loan agreement with Enel Distribución Río, denominated in euros, in the amount of € 55 million, at a EUR all-in rate of 1.65%, without guarantees, and single principal and interest payment due on the maturity date, December 16, 2024.
- > On December 28, 2021, Enel Finance International NV formalized a loan agreement with Enel Distribución Río, denominated in euros, in the amount of € 160 million, at a EUR all-in rate of 1.06%, without guarantees. This loan will be fully repaid in a single principal and interest payment due on the maturity date, December 28, 2024.
- > On December 31, 2021, Enel Green Power Peru formalized a committed revolving credit facility with Enel Finance International NV totaling US\$ 30 million, at a LIBOR 1M, 3M, or 6M variable interest plus a 0.9% margin, with monthly, quarterly, or biannual interest payments and maturity on December 31, 2022. This revolving credit facility has no guarantees. As of December 31, 2022, this facility has not been drawn upon, has not been renewed as of December 31, 2022 and is in the process of being renewed.
- > On February 4, 2022, Enel Finance International NV and Enel Distribución Goiás entered into a loan agreement of €63 million, at a EUR all-in rate of 1.76%, without guarantees, to be repaid in a single installment due on February 4, 2025. On December 27, 2022, this agreement was transferred to Enel Brasil S.A. under the same terms and conditions, to be repaid in a single installment due on February 4, 2025.
- > On April 8, 2022, Enel Finance International NV and Enel Distribución Goiás entered into a loan agreement of €29.3 million, at a EUR all-in rate of 2.12%, without guarantees, to be repaid in a single installment due on April 4, 2025. On December 27, 2022, this agreement was transferred to Enel Brasil S.A. under the same terms and conditions, to be repaid in a single installment due on February 4, 2025.
- > On December 28, 2022, Enel Finance International NV and Enel Distribución Río entered into a loan agreement for €185 million, at a EUR all-in rate of 5.35%, without guarantees, to be repaid in a single installment due on December 28, 2023.

- > On December 13, 2022, Enel Finance International NV and Enel Distribución Ceará entered into a loan agreement of €49 million, at a EUROLIBOR +80 bps rate, without guarantees, to be repaid in a single installment due on June 12, 2023.
- > As of December 31, 2022, Enel SpA has granted guarantees to Enel Brasil totaling f US\$131 million, at a variable interest rate ranging between 0.38% and 1.03%, depending on the loan term. These guarantees mainly cover loan agreements for financing, machinery and equipment, contracts for the use of transmission systems and connections to transmission facilities.

11.2 Board of directors and key management personnel

The Company is managed by a Board of Directors which consists of seven members. Each director serves for a three-year term after which they can be reelected.

The Board of Directors as of December 31, 2022 was elected at the General Shareholders Meeting held on April 29, 2021, and is composed of the following members:

- > Mr. Francisco de Borja Acha Besga
- > Mr. José Antonio Vargas Lleras
- > Mrs. Giulia Genuardi
- > Mrs. Francesca Gostinelli
- > Mr. Hernán Somerville Senn
- > Mr. Patricio Gómez Sabaini
- > Mr. Domingo Cruzat Amunátegui

At the Board meeting held on April 29, 2021, Mr. Francisco de Borja Acha Besga was elected as Chairman of the Board and Mr. Domingo Valdés Prieto as Secretary of the Board.

The Directors' Committee was also appointed during the same Board meeting, governed by Law No.18,046 (the Chilean Corporations Law) and the Sarbanes-Oxley Act. The Director's Committee comprises the independent Directors Mr. Hernán Somerville Senn, Mr. Patricio Gómez Sabaini, and Mr. Domingo Cruzat Amunátegui. The Chairman and Secretary of the Directors' Committee appointed by the Directors' Committee are Mr. Hernán Somerville Senn and Mr. Domingo Valdés Prieto, respectively.

The Board of Directors appointed Mr. Hernán Somerville Senn as the financial expert of the Directors' Committee of Enel Américas S.A.

a) Accounts receivable and payable and other transactions

- Accounts receivable and payable

There are no outstanding amounts receivable or payable between the Company and the members of the Board of Directors and key management personnel.

- Other transactions

No transactions other than the payment of compensation has taken place between the Company and the members of the Board of Directors and key management personnel.

b) Guarantees given by the Company in favor of the directors.

No guarantees have been given to the Directors.

c) Compensation for directors.

In accordance with Article 33 of Law No. 18,046 (the Chilean Corporations Law) governing stock corporations, the compensation of Directors is established each year at the General Shareholders Meeting of the Company.

The compensation consists of paying each member of the Board of Directors monthly compensation, one part in a fixed monthly fee and another part dependent on meetings attended. The breakdown of this compensation is as follows:

- > UF 216 as a fixed monthly fee, and
- > UF 79.2 as a per diem for each Board meeting attended with a maximum of 18 sessions in total whether ordinary or extraordinary, within the corresponding exercise.

According to the provisions of the bylaws, the remuneration of the Chairman of the Board will be twice that of a Director.

In the event a Director of Enel Américas participates in more than one Board of Directors of domestic or foreign subsidiaries and / or affiliates or acts as director or consultant for other domestic or foreign companies or legal entities in which Enel Américas has a direct or indirect interest, he/she may receive remuneration only in one of said Boards of Directors or Management Boards.

The executive officers of Enel Américas S.A. and/or its domestic or foreign subsidiaries or affiliates will not receive remunerations or per diem allowances if acting as directors of any of the domestic or foreign Enel Américas' subsidiaries, affiliates or investee in any way. Therefore, said remunerations or per diem allowances may be received by the executive officers as long as this is previously and expressly authorized as an advance of their variable portion of remuneration by the corresponding companies with which they are associated through an employment contract.

Directors' Committee:

Each member will be paid monthly compensation, one part in a fixed monthly fee and another part dependent on meetings attended.

This compensation is broken down as follows:

- > UF 72 as a fixed monthly fee, in any event, and
- > UF 26.4 as a per diem for each Board meeting attended, all with a maximum of 18 meetings in total, whether ordinary or extraordinary, within the corresponding fiscal year.

The following tables show details of the compensation paid to the members of the Board of Directors of the Company for the years ended December 31, 2022, 2021 and 2020:

In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Name	Position	Performance period	2022		
				Enel Américas Board of Directors	Subsidiaries Board of Directors	Directors' Committee
Foreign	Francisco de Borja Acha Besga	Chairman	January - December 2022	-	-	-
Foreign	José Antonio Vargas Lleras	Director	January - December 2022	-	-	-
Foreign	Giulia Genuardi	Director	January - December 2022	-	-	-
Foreign	Francesca Gostinelli	Director	January - December 2022	-	-	-
4.123.185-7	Hernán Somerville Senn	Director	January - December 2022	152	-	48
Foreign	Patricio Gómez Sabaini	Director	January - December 2022	152	-	48
6.989.304-K	Domingo Cruzat Amunátegui	Director	January - December 2022	152	-	48
Total				456	-	144

In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Name	Position	Performance period	2021		
				Enel Américas Board of Directors	Subsidiaries Board of Directors	Directors' Committee
Foreign	Francisco de Borja Acha Besga	Chairman	January - December 2021	-	-	-
Foreign	José Antonio Vargas Lleras	Director	January - December 2021	-	-	-
Foreign	Enrico Viale	Director	January - March 2021	-	-	-
Foreign	Lívio Gallo	Director	January - March 2021	-	-	-
Foreign	Giulia Genuardi	Director	April - December 2022	-	-	-
Foreign	Francesca Gostinelli	Director	April - December 2022	-	-	-
4.123.185-7	Hernán Somerville Senn	Director	January - December 2022	149	-	47
Foreign	Patricio Gómez Sabaini	Director	January - December 2023	149	-	47
6.989.304-K	Domingo Cruzat Amunátegui	Director	January - December 2024	149	-	47
Total				447	-	141

Taxpayer ID No.	Name	Position	Performance period	2020		
				Enel Américas Board of Directors	Subsidiaries Board of Directors	Directors' Committee
Foreign	Francisco de Borja Acha Besga	Chairman	January - December 2020	-	-	-
Foreign	José Antonio Vargas Lleras	Vice Chairman	January - December 2020	-	-	-
Foreign	Enrico Viale	Director	January - December 2020	-	-	-
Foreign	Lívio Gallo	Director	January - December 2020	-	-	-
Foreign	Hernán Somerville Senn	Director	January - December 2020	143	-	47
Foreign	Patricio Gómez Sabaini	Director	January - December 2020	143	-	47
Foreign	Domingo Cruzat Amunátegui	Director	January - December 2020	143	-	47
Total				429	-	141

11.3 Compensation of key management personnel

a) Remunerations received by key management personnel

In thousands of U.S. dollars – ThUS\$

Key management personnel		
Taxpayer ID No.	Name	Position
Foreign	Maurizio Bezzeccheri (1)	Chief Executive Officer
26.537.505-7	Aurelio Ricardo Bustilho de Oliveira	Administration, Finance and Control Manager
Foreign	Eugenio Belinchon (2) (3)	Internal Audit Manager
6.973.465-0	Domingo Valdés Prieto (3)	Attorney and Secretary of the Board
25.067.660-3	Simone Tripepi (4)	Enel X South America Manager

(1) Mr. Maurizio Bezzeccheri assumed the position of Chief Executive Officer on August 1, 2018.

(2) Mr. Eugenio Belinchon Gueto assumed the position of Internal Audit Manager on February 1, 2022, replacing Mr. Raffaele Cutrignelli.

(3) Mr. Eugenio Belinchon Gueto and Mr. Domingo Valdés Prieto, Senior Executives of Enel Américas, are remunerated by other Enel Group companies. Their services are provided to the Company pursuant to intercompany contracts.

(4) Mr. Simone Tripepi ceased to hold his position as of February 1, 2023.

(5) Mr. Francisco Miqueles Ruz assumed the position of Planning and Control Manager on February 26, 2020, replacing Mr. Paolo Pescarmona. Mr. Miqueles ceased his functions as of October 1, 2021. In addition, as of December 31, 2022, this position was not considered by the Board of Directors as "key management personnel".

Incentive plans for key management personnel

Enel Américas has implemented an annual bonus plan for its executives based on meeting company-wide objectives and on the level of their individual contribution in achieving the overall goals of the Group. The plan provides for a range of bonus amounts according to seniority level. The bonuses paid to the executives consist of a certain number of monthly gross remunerations.

Compensation of key management personnel as of December 31, 2022, 2021 and 2020 was as following:

In thousands of U.S. dollars – ThUS\$

	2022	2021	2020
Remuneration	3,659	3,869	3,495
Short-term benefits for employees	133	88	148
Other long-term benefits	32	7	7
Total	3,824	3,964	3,650

b) Guarantees established by the Company in favor of key management personnel.

No guarantees have been given to key management personnel.

11.4 Compensation plans linked to share price

There are no payment plans granted to the Directors or key management personnel based on the share price of the Company's common stock.

11.5 Restricted Stock Unit Program

During the 2022 fiscal year, a program of Restricted Stock Units (“RSU”) was implemented. Under this program, certain key personnel from Enel Américas received one-time shares issued by Enel SpA. These shares were not offered on an optional basis, but were automatically assigned on a pre-established date when certain conditions were met.

The cost of the RSU program is subject to a recharge agreement. This agreement establishes that all fixed and variable remunerations, (whether in cash or in kind), are paid by the company that the expatriate executives work for. The cost of this program amounted to ThUS\$40. This cost is included in the item Remuneration Expenses for 2022.

12. Inventories

The detail of inventories as of December 31, 2022 and 2021 is as follows:

In thousands of U.S. dollars – ThUS\$		
	12-31-2022	12-31-2021
Supplies for Production	32,595	21,639
Oil	14,759	14,898
Coal	17,836	6,741
Spare parts	38,674	72,256
Electrical materials	476,178	444,381
Total	547,447	538,276

There are no inventories acting as security for liabilities.

For the years ended December 31, 2022, 2021 and 2020, raw materials and inputs recognized as fuel cost amount to ThUS\$151,267, ThUS\$ 116,666 and ThUS\$ 137,850, respectively (see Note 29).

For the years ended December 31, 2022, 2021 and 2020, there has been no impairment recognized in inventories.

13. Current tax assets and liabilities

- a) The detail of current tax receivables as of December 31, 2022 and 2021, is as follows:

In thousands of U.S. dollars – ThUS\$		
Tax Assets	12-31-2022	12-31-2021
Advance income tax payments	98,983	191,858
Other	23,095	9,882
Total	122,078	201,740

- b) The detail of current tax payables as of December 31, 2022 and 2021, is as follows:

In thousands of U.S. dollars – ThUS\$		
Tax Liabilities	12-31-2022	12-31-2021
Income tax	295,063	183,060
Total	295,063	183,060

14. Investments accounted for using the equity method

14.1 Investments accounted for using the equity method

- a. The investments of the Group accounted for using the equity method and their changes during the years ended December 31, 2022 and 2021, are detailed as follows:

In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Associates and Joint Ventures	Relationship	Country	Functional Currency	Ownership percentage	1-1-2022	Additions	Share of Profit (Loss)	Dividends Declared	Foreign Currency Translation	Other Increase (Decrease)	Argentine hyperinflationary economy	12-31-2022
Foreign	Yacylec S.A.	Associate	Argentina	Argentine peso	33.33%	1,076	-	17	(128)	(398)	-	684	1,251
Foreign	Sacme SA	Joint venture	Argentina	Argentine peso	50.00%	135	-	5	-	(57)	(31)	69	121
Foreign	Central Vuelta Obligado S.A.	Associate	Argentina	Argentine peso	40.90%	1,158	-	489	(1,468)	(487)	645	607	944
Foreign	Enel X Way Brasil S.A.	Associate	Brazil	Brazilian real	20.00%	-	118	(65)	-	(2)	-	-	51
Foreign	Enel X Way Perú S.A.C.	Associate	Peru	Peruvian sol	20.00%	-	83	(20)	-	-	-	-	63
Foreign	Crédito Fácil Codensa S.A Compañía de Financiamiento	Associate	Colombia	Colombian peso	49.00%	-	3,691	(257)	-	(426)	-	-	3,008
Total						2,369	3,892	169	(1,596)	(1,370)	614	1,360	5,438

In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Associates and Joint Ventures	Relationship	Country	Functional Currency	Ownership percentage	1-1-2021	Additions	Share of Profit (Loss)	Dividends Declared	Foreign Currency Translation	Other Increase (Decrease)	Argentine hyperinflationary economy	12-31-2021
Foreign	Yacylec S.A.	Associate	Argentina	Argentine peso	33.33%	995	-	168	(250)	(135)	-	298	1,076
Foreign	Sacme SA	Joint venture	Argentina	Argentine peso	50.00%	133	-	32	-	(24)	(61)	55	135
Foreign	Central Vuelta Obligado S.A.	Associate	Argentina	Argentine peso	40.90%	1,145	-	981	(954)	(208)	194	-	1,158
Total						2,273	-	1,181	(1,204)	(367)	133	353	2,369

b. Additional financial information on investments in associates

-Investments with significant influence.

The tables below set forth financial information as of December 31, 2022, and 2021, from the financial statements of the investments in associates where the Group exercises significant influence:

In thousands of U.S. dollars - ThUS\$

	Direct /Indirect Ownership percentage %	12-31-2022								
		Current Assets	Non-Current Assets	Current Liabilities	Non-Current Liabilities	Revenue	Expenses	Profit (Loss)	Other Comprehensive Income	Comprehensive Income (Loss)
Yacylec S.A.	33.33%	3,863	1,887	1,545	453	2,241	(2,190)	51	(1,196)	(1,145)
Enel X Way Brasil S.A.	20.00%	597	169	510	-	-	(327)	(327)	-	(327)
Enel X Way Perú S.A.C.	20.00%	614	266	566	-	239	(338)	(99)	-	(99)
Crédito Fácil Codensa S.A. Compañía de Financiamiento	49.00%	4,718	1,682	261	-	294	(820)	(525)	-	(525)

In thousands of U.S. dollars - ThUS\$

	%	12-31-2021								
		Direct /Indirect Ownership percentage %	Current Assets	Non-Current Assets	Current Liabilities	Non-Current Liabilities	Revenue	Expenses	Profit (Loss)	Other Comprehensive Income
Yacylec S.A.	33.33%	3,407	1,537	672	1,044	1,866	(1,362)	504	(405)	99

None of our associates have issued price quotations.

There are no significant commitments and contingencies, or restrictions on the availability of funds in associated companies and joint ventures.

15. Intangible assets other than goodwill

The following table presents intangible assets other than Goodwill as of December 31, 2022 and 2021:

In thousands of U.S. dollars – ThUS\$

Classes of Intangible Assets, gross	12-31-2022	12-31-2021
Intangible Assets, Gross	7,710,188	9,116,265
Easements and water rights	46,198	42,351
Concessions	6,588,886	8,216,801
Development costs	18,983	21,807
Patents, registered trademarks and other rights	148,619	151,027
Software licenses	702,257	594,329
Other identifiable intangible assets	90,853	89,950
Contract costs	114,392	-

In thousands of U.S. dollars – ThUS\$

Class of Intangible Assets, Amortization and Impairment	12-31-2022	12-31-2021
Accumulated Amortization and Impairment, Total	(4,087,068)	(4,359,995)
Easements and water rights	(15,931)	(16,465)
Concessions	(3,800,591)	(4,095,665)
Development costs	(7,857)	(9,057)
Patents, registered trademarks and other rights	(27,390)	(24,495)
Software licenses	(181,238)	(164,481)
Other identifiable intangible assets	(52,384)	(49,832)
Contract costs	(1,677)	-

In thousands of U.S. dollars – ThUS\$

Classes of Intangible Assets, Net	12-31-2022	12-31-2021
Intangible Assets, Net	3,623,120	4,756,270
Easements and water rights	30,267	25,886
Concessions, Net(1)	2,788,295	4,121,136
Development costs	11,126	12,750
Patents, registered trademarks and other rights	121,229	126,532
Software licenses	521,019	429,848
Other identifiable intangible assets	38,469	40,118
Contract costs	112,715	-

(1) The detail of concessions is the following:

In thousands of U.S. dollars – ThUS\$

	12-31-2022	12-31-2021
Enel Distribución Río S.A. (*)	482,964	457,564
Enel Distribución Ceará S.A. (*)	466,508	403,268
Enel Distribución Goiás S.A. (*)	-	1,332,237
Enel Distribución Sao Paulo S.A. (*)	1,709,718	1,785,849
EGP Cachoeira Dourada S.A.	46,531	50,483
Grupo EGP Brasil	6,448	6,719
PH Chucás S.A. (*)	47,193	52,587
Enel Fortuna S.A.	27,624	28,711
Enel Green Power Panamá, S.R.L.	2	2
Sociedad Portuaria Central Cartagena S.A.	114	1,940
Enel Green Power Volta Grande	1,193	1,776
TOTAL	2,788,295	4,121,136

(*) These public service concession agreements to a private operator are recorded in accordance with IFRIC 12 Service Concession Arrangements (see Note 3.d.1).

The detail of and movements in intangible assets during the years ended December 31, 2022 and 2021 are as follows:

In thousands of U.S. dollars – ThUS\$

Movements in Intangible Assets	Development Costs	Easements	Concessions	Patents, Registered Trademarks and Other Rights	Software licenses	Other Identifiable Intangible Assets,	Contract costs	Intangible Assets, Net
Opening balance as of January 1, 2022	12,750	25,886	4,121,136	126,532	429,848	40,118	-	4,756,270
Increase other than from business combinations	-	-	237,575	-	156,996	-	99,827	494,398
Increase (decrease) from foreign currency translation differences	(1,353)	(4,280)	181,184	5,980	(50,530)	1,670	16	132,687
Amortization	(134)	(1,595)	(435,828)	(6,118)	(47,565)	(4,807)	(1,677)	(497,724)
Impairment loss recognized in profit or loss for the period (1)	-	-	(1,371)	-	(1,100)	-	-	(2,471)
Increases (decreases) from transfers and other changes	242	824	-	184	(4,666)	1,826	1,590	-
Increases (decreases) from transfers	242	824	-	184	(4,666)	1,826	1,590	-
Dispositions and removal from service	-	-	(15,612)	-	-	-	(12)	(15,624)
Removals from service	-	-	(15,612)	-	-	-	(12)	(15,624)
Decreases to be classified as held for sale (See Note 6)	-	-	(1,657,769)	-	(13,983)	(3,156)	(645)	(1,675,553)
Argentine hyperinflationary economy	-	-	268	-	46,542	1,377	-	48,187
Other increases (decreases)	(379)	9,432	358,712	(5,349)	5,477	1,441	13,616	382,950
Total movements in identifiable intangible assets	(1,624)	4,381	(1,332,841)	(5,303)	91,171	(1,649)	112,715	(1,133,150)
Closing balance as of December 31, 2022	11,126	30,267	2,788,295	121,229	521,019	38,469	112,715	3,623,120

In thousands of U.S. dollars – ThUS\$

Movements in Intangible Assets	Development Costs	Easements	Concessions	Patents, Registered Trademarks and Other Rights	Software licenses	Other Identifiable Intangible Assets	Intangible Assets, Net
Opening balance as of January 1, 2021	4,836	33,446	4,234,863	21,097	230,461	123	4,524,826
Increase other than from business combinations	-	-	365,893	106,470	63,272	-	535,635
Acquisitions made through business combinations	12,479	436	93,423	9,079	179,541	38,647	333,605
Increase (decrease) from foreign currency translation differences	(1,334)	(8,899)	(284,856)	(5,498)	(68,211)	810	(367,988)
Amortization	(180)	(1,159)	(388,806)	(2,862)	(35,851)	(1,922)	(430,780)
Impairment loss recognized in profit or loss for the period (1)	(750)	-	-	-	-	-	(750)
Increases (decreases) from transfers and other changes	(2,302)	1,995	(1,485)	1,951	(297)	138	-
Increases (decreases) from transfers	(2,302)	1,995	(1,485)	1,951	(297)	138	-
Dispositions and removal from service	-	-	(8,558)	(4,720)	(163)	-	(13,441)
Removals from service	-	-	(8,558)	(4,720)	(163)	-	(13,441)
Argentine hyperinflationary economy	-	-	31	-	25,496	-	25,527
Other increases (decreases)	1	67	110,631	1,015	35,600	2,322	149,636
Total movements in identifiable intangible assets	7,914	(7,560)	(113,727)	105,435	199,387	39,995	231,444
Closing balance as of December 31, 2021	12,750	25,886	4,121,136	126,532	429,848	40,118	4,756,270

(1) See Note 31.b)

As of December 31, 2022, the main additions to concession intangible assets in the amount of ThUS\$ 237,575 (ThUS\$365,893 as of December 31, 2021) arise mainly from Enel Distribución Río S.A., Enel Distribución Ceará S.A. and Enel Distribución Sao Paulo S.A. for investments in networks and extensions to optimize their operation, in order to improve the efficiency and quality of the level of service. These are recorded under concessions, in accordance with IFRIC 12 (See Note 3.d.1).

Additions to intangible assets for the year ended December 31, 2022 and 2021, amounted to ThUS\$ 494,398 and ThUS\$ 535,635, respectively.

The amortization of intangible assets are presented net of PIS and COFINS taxes in the Brazilian subsidiaries.

The financial expenses capitalized for the years ended December 31, 2022, 2021 and 2020 were ThUS\$ 1,336, ThUS\$ 5,475 and ThUS\$ 1,185, respectively (see Note 34). The average financing rate by averaging the financing rates from different geographical areas as 3.92%, 3.90% and 4.98% for the years ended December 31, 2022, 2021 and 2020, respectively.

During the years ended December 31, 2022, 2021 and 2020 the expenses for personnel directly related to constructions in progress were activated for the item of concessions for the amount of ThUS\$ 114,581, ThUS\$ 103,072 and ThUS\$ 76,470, respectively.

According to the estimates and projections of the Group management, the projections for the cash flows attributed to intangible assets allow recovering the net value of these assets recorded as of December 31, 2022 and 2021 (see Note 3.e).

As of December 31, 2022 and 2021, the Company has no intangible assets of indefinite useful life that can represent significant amounts.

Costs for obtaining a contract: This item corresponds to costs related to (i) the assignment of 224 MW power supply agreements (PPA) to Enel Fortuna S.A. by Sinolam Smarter Energy LNG Group Inc.; and (ii) Enel Panama CAM S.R.L. (formerly Enel Green Power Panamá S.R.L) PPA purchase costs from Sol Real LTD for distribution in the related market at of 202 GW.

16. Goodwill

The following table sets forth goodwill by cash-generating unit or group of cash-generating units to which it belongs and changes for the years ended December 31, 2022, and 2021:

In thousands of U.S. dollars – ThUS\$

Company	Cash Generating Unit	Opening balance	Foreign	Argentine	Impairment	Closing balance	Foreign	Argentine	Impairment	Closing balance
		01-01-2021	Currency Translation	hyperinflationary economy		12-31-2021	Currency Translation	hyperinflationary economy		12-31-2022
Enel Distribución Río S.A. (1)	Enel Distribución Río S.A.	163,695	(11,043)	-	-	152,652	8,392	-	-	161,044
Compañía Distribuidora y Comercializadora de Energía S.A. (2)	Compañía Distribuidora y Comercializadora de Energía S.A.	12,662	(2,016)	-	-	10,646	(1,710)	-	-	8,936
Enel Generación El Chocón S.A. (3)	Enel Generación El Chocón S.A.	24,603	(4,461)	10,263	(9,963)	20,442	(5,131)	8,066	(17,802)	5,575
Enel Distribución Perú S.A. (4)	Enel Distribución Perú	63,846	(6,022)	-	-	57,824	2,746	-	-	60,570
EGP Cachoeira Dourada S.A. (5)	EGP Cachoeira Dourada S.A.	60,023	(4,049)	-	-	55,974	3,077	-	-	59,051
Enel Generación Perú S.A. (6)	Enel Generación Perú	120,172	(11,335)	-	-	108,837	5,169	-	-	114,006
Enel Colombia SAS EDP (ex Emgesa S.A. E.S.P.) (7)	Enel Colombia SAS EDP (ex Emgesa S.A. E.S.P.)	5,601	(892)	-	-	4,709	(756)	-	-	3,953
Enel Perú S.A.	Enel Distribución Perú	19	(2)	-	-	17	1	-	-	18
Enel Brasil S.A.	Enel Brasil S.A.	762	(51)	-	-	711	39	-	-	750
Enel Distribución Ceará S.A. (8)	Enel Distribución Ceará S.A.	82,399	(5,559)	-	-	76,840	4,225	-	-	81,065
Enel Distribución Sao Paulo S.A. (9)	Enel Distribución Sao Paulo	411,729	(27,776)	-	-	383,953	21,107	-	-	405,060
Enel Brasil S.A. (10) (11)	Enel Brasil S.A.	-	15,282	-	-	437,692	24,062	-	-	461,754
Enel Green Power Argentina S.A. (10)	Enel Green Power Argentina S.A.	-	(237)	-	-	2,015	(846)	-	-	1,169
Enel Colombia SAS EDP (formerly Enel Green Power Colombia SAS E.S.P.) (10)	Enel Colombia SAS EDP (formerly Enel Green Power Colombia SAS E.S.P.)	-	(4,623)	-	-	50,712	(8,146)	-	-	42,566
Enel Green Power Peru S.A. (10)	Enel Green Power Peru S.A.	-	-	-	-	76,306	-	-	-	76,306
Enel Solar S.R.L. (10)	Enel Solar S.R.L.	-	-	-	-	2,094	-	-	-	2,094
Enel Green Power Panama S.A. (10)	Enel Green Power Panama S.A.	-	-	-	-	24,964	-	-	-	24,964
Empresa de Generación Eléctrica Los Pinos S.A. (10)	Empresa de Generación Eléctrica Los Pinos S.A.	-	(159)	-	-	2,679	127	-	-	2,806
Jaguito Solar 10MW S.A. (10)	Jaguito Solar 10MW S.A.	-	-	-	-	386	-	-	-	386
Progreso Solar 20MW S.A. (10)	Progreso Solar 20MW S.A.	-	-	-	-	772	-	-	-	772
Total		945,511	(62,943)	10,263	(9,963)	1,470,225	52,356	8,066	(17,802)	1,512,845

According to the Group management's estimates and projections, the expected future cash flows projections attributable to the cash-generating units or groups of cash-generating units, to which the acquired goodwill has been allocated, allow the recovery of its carrying amount as of December 31, 2022 (see Note 3.e).

The origin of the goodwill is detailed below:

1.- Enel Distribución Rio S.A. (formerly Ampla Energia e Serviços S.A.)

On November 20, 1996, the Company and Enel Distribución Chile S.A. (formerly named Chilectra S.A.), together with Endesa, S.A. and Electricidad de Portugal, acquired a controlling equity interest in Cerj S.A. (now Enel Distribución Rio S.A.) of Rio de Janeiro in Brazil. The Company and Enel Distribución Chile S.A. together acquired 42% of the total shares in an international public bidding process held by the Brazilian government. The Company and Enel Distribución Chile S.A. also acquired an additional 18.5% on December 31, 2000, as such, holding, directly and indirectly, a total 60.5% ownership interest.

2.- Compañía Distribuidora y Comercializadora de Energía S.A. (Codensa S.A.)

On October 23, 1997, Enel Américas S.A. and its former subsidiary Enel Distribución Chile S.A., together with Endesa, S.A., acquired a 48.5% equity interest in Codensa, a company that distributes electricity in Santa Fé de Bogotá in Colombia. The acquisition took place through an international public bidding process held by the Colombian government.

3.- Enel Generación El Chocón S.A.

On August 31, 1993, Enel Generación Chile S.A. (formerly known as Endesa Chile) acquired a 59% equity interest of Enel Generación El Chocón S.A. in an international public bidding process held by the Argentine government.

4.- Enel Distribución Perú S.A.A.

On October 15, 2009, in a transaction on the Lima Stock Exchange, the Company acquired an additional 24% interest in Enel Distribución Perú S.A.A.

5.- EGP Cachoeira Dourada S.A.

On September 5, 1997, the Company's former subsidiary Enel Generación Chile S.A. acquired 79% of EGP Cachoeira Dourada S.A. in the state of Goiás in a public bidding process held by the Brazilian government.

6.- Enel Generación Perú S.A.A (formerly Edegel S.A.A.)

On October 9, 2009, in a transaction on the Lima Stock Exchange in Peru, the Company's former subsidiary Enel Generación Chile S.A. acquired an additional 29.3974% equity interest in Enel Generación Perú S.A.

7.- Enel Colombia S.A. E.S.P (formerly - Emgesa S.A. E.S.P.)

On October 23, 1997, the Company's former subsidiary Enel Generación Chile S.A., together with Endesa, S.A., acquired a 48.5% equity interest in Emgesa S.A. E.S.P. in Colombia. The acquisition was made in an international public bidding process held by the Colombian government.

8.- Enel Distribución Ceará S.A.

Between 1998 and 1999, the Company and its former subsidiary Enel Distribución Chile S.A., together with Endesa, S.A., acquired Compañía de Distribución Eléctrica del Estado de Ceará (now named Enel Distribución Ceará S.A.) in northeast Brazil in an international public bidding process held by the Brazilian government.

9.- Enel Distribución Sao Paulo S.A.

On June 7, 2018, the Company's subsidiary Enel Brasil acquired a 73.38% interest in Eletropaulo Metropolitana de Electricidade de Sao Paulo S.A. (currently Enel Distribución Sao Paulo S.A.). Subsequently, between June 22 and July 4, 2018, additional participation increases were effected, representing an increase from 73.38% to 95.05%.

10.- EGP Centro y Sudamérica

Goodwill was recognized as a result of the merger of Enel Américas and EGP Americas effective on April 1, 2021 (see Note 5). Such goodwill were assigned to the following companies: Enel Green Power Brasil Participações Ltda., Enel Green Power Argentina SA, Enel Green Power Colombia SAS Esp, Enel Green Power Peru SA, Empresa de Generación Eléctrica Los Pinos SA, Enel Solar SRL, Enel Green Power Panamá S.A, Jaguito Solar 10MW S.A. and Progreso Solar 20MW S.A. These companies arise from several business combinations completed in the past by Enel Green Power SpA.

11.- Enel Brasil S.A.

On November 4, 2021, Enel Green Power Brasil Participações Ltda. was merged into Enel Brasil S.A., where the latter became the legal successor.

17. Property, plant and equipment

The following table sets forth the property, plant and equipment as of December 31, 2022 and 2021:

In thousands of U.S. dollars – ThUS\$

Classes of Property, Plant and Equipment, Gross	12-31-2022	12-31-2021
Property, Plant and Equipment, Gross	20,636,307	21,570,734
Construction in progress	3,048,930	2,920,093
Land	126,809	153,913
Buildings	1,377,612	1,203,037
Generation plant and equipment	8,308,019	9,868,826
Network Infrastructure	7,283,165	6,846,721
Fixtures and fittings	491,772	578,144

In thousands of U.S. dollars – ThUS\$

Classes of Accumulated Depreciation and Impairment in Property, Plant and Equipment	12-31-2022	12-31-2021
Accumulated Depreciation and Impairment of Property, Plant and Equipment	(6,954,117)	(8,573,206)
Buildings	(287,531)	(319,228)
Generation plant and equipment	(2,929,422)	(4,489,844)
Network Infrastructure	(3,435,973)	(3,455,646)
Fixtures and fittings	(301,191)	(308,488)

In thousands of U.S. dollars – ThUS\$

Classes of Property, Plant and Equipment, Net	12-31-2022	12-31-2021
Property, Plant and Equipment, Net	13,682,190	12,997,528
Construction in progress	3,048,930	2,920,093
Land	126,809	153,913
Buildings	1,090,081	883,809
Generation plant and equipment	5,378,597	5,378,982
Network Infrastructure	3,847,192	3,391,075
Fixtures and fittings	190,581	269,656

The composition and movements of the property, plant and equipment accounts for the year ended December 31, 2022 and 2021, are detailed as follows:

In thousands of U.S. dollars – ThUS\$

	Construction in Progress	Land	Buildings, Net	Generation Plant and Equipment, Net	Network Infrastructure, Net	Fixtures and Fittings, Net	Property, Plant and Equipment, Net
Opening balance as of January 1, 2022	2,920,093	153,913	883,809	5,378,982	3,391,075	269,656	12,997,528
Increases other than from business combinations	1,951,150	-	1,973	198	85,553	15,715	2,054,589
Increases (decreases) from foreign currency translation differences	(386,422)	(23,142)	(197)	(311,393)	(578,439)	(25,546)	(1,325,139)
Depreciation	-	-	(40,577)	(283,074)	(219,827)	(39,557)	(583,035)
Impairment (losses) reversals recognized in profit or loss (1)	(3,163)	-	-	(68,725)	-	-	(71,888)
Increases (decreases) from transfers and other changes	(1,355,764)	3,323	235,537	763,185	331,276	22,443	-
Increases (decreases) from transfers from construction in progress	(1,355,764)	3,323	235,537	763,185	331,276	22,443	-
Disposals and removal from service	-	(7)	(8,857)	(4,014)	(15,587)	(6,908)	(35,373)
Disposals	-	(7)	-	-	(5)	(1)	(13)
Removals	-	-	(8,857)	(4,014)	(15,582)	(6,907)	(35,360)
Decreases to be classified as held for sale (See Note 6)	(128,522)	(17,441)	(29,454)	(230,806)	(52,759)	(90,677)	(549,659)
Argentine hyperinflationary economy	233,192	10,149	31,129	143,263	736,790	37,867	1,192,390
Other increases (decreases)	(181,634)	14	16,718	(9,019)	169,110	7,588	2,777
Total movements	128,837	(27,104)	206,272	(385)	456,117	(79,075)	684,662
Closing balance as of December 31, 2022	3,048,930	126,809	1,090,081	5,378,597	3,847,192	190,581	13,682,190

In thousands of U.S. dollars – ThUS\$

	Construction in Progress	Land	Buildings, Net	Generation Plant and Equipment, Net	Network Infrastructure, Net	Fixtures and Fittings, Net	Property, Plant and Equipment, Net
Opening balance as of January 1, 2021	1,107,981	158,894	253,311	3,384,704	3,268,658	181,124	8,354,672
Increases other than from business combinations	1,725,928	958	499	-	-	34,039	1,761,424
Acquisitions through business combinations	809,849	5,288	547,110	2,476,336	100,051	13,775	3,952,409
Increases (decreases) from foreign currency translation differences	(181,401)	(24,021)	(20,800)	(504,454)	(424,512)	(21,878)	(1,177,066)
Depreciation	(3,734)	-	(27,596)	(269,194)	(215,232)	(32,936)	(548,692)
Impairment (losses) reversals recognized in profit or loss (1)	(6,849)	-	(290)	(82,205)	-	-	(89,344)
Increases (decreases) from transfers and other changes	(761,588)	8,147	135,955	221,742	373,791	21,953	-
Increases (decreases) from transfers from construction in progress	(761,588)	8,147	135,955	221,742	373,791	21,953	-
Disposals and removal from service	-	(124)	(706)	(3,040)	(6,611)	(6,049)	(16,530)
Removals	-	(124)	(706)	(3,040)	(6,611)	(6,049)	(16,530)
Argentine hyperinflationary economy	207,559	6,350	5,694	124,084	362,337	19,911	725,935
Other increases (decreases)	22,348	(1,579)	(9,368)	31,009	(67,407)	59,717	34,720
Total movements	1,812,112	(4,981)	630,498	1,994,278	122,417	88,532	4,642,856
Closing balance as of December 31, 2021	2,920,093	153,913	883,809	5,378,982	3,391,075	269,656	12,997,528

(1) See letters iv) and v) in section c) other information, contained in this Note and in Note 31.b).

Additional information on property, plant and equipment, net

a) Main Investments

The main additions to property, plant and equipment correspond to investments in operating plants, distribution networks and new projects for ThUS\$ 2,054,589 and ThUS\$ 1,761,424 the years ended December 31, 2022 and 2021, respectively

In the generation business, the investments in combined cycle and hydroelectric plants in the subsidiaries Enel Generación Perú SA, Enel Colombia and Enel Generación Costanera, which implied additions as of December 31, 2022 for ThUS\$548,626 (ThUS\$ 167,112 as of December 31, 2021), as well as investments in non-conventional renewable energy plants, mainly in Brazil, Colombia, Panamá and Perú for ThUS\$ 1,166,648 (ThUS\$ 1,037,325 as of December 31, 2021), while in distribution businesses the largest Investments that have been made correspond to network extensions and adaptation of facilities to optimize their operation, in order to improve the efficiency and quality of the service level, for ThUS\$ 339,315 as of December 31, 2022 (ThUS\$ 555,966 as of December 31, 2021)

The depreciation of property, plant and equipment are presented net of PIS and COFINS taxes in the Brazilian subsidiaries.

b) Capitalized cost

b.1) Capitalized financial expenses in work-in-progress

The capitalized cost for financial expenses for the years ended December 31, 2022, 2021 and 2020 amounted to ThUS\$ 52,562, ThUS\$ 14,153 and ThUS\$ 6,376, respectively (see Note 34). The average funding rate mainly depends on the geographic area and amounted to 3.12%, 3.60% and 5.91% as of December 31, 2022, 2021 and 2020, respectively.

.2) Capitalized personnel expenses

The capitalized cost for personnel expenses directly related to construction in progress for the years ended December 31, 2022, 2021 and 2020 amounted to ThUS\$ 126,690, ThUS\$ 107,480 and ThUS\$ 70,681, respectively.

c) Other information

i) As of December 31, 2022, the Group had contractual commitments for the acquisition of items of property, plant and equipment amounting to ThUS\$ 1,033,216 (ThUS\$ 1,256,793 as of December 31, 2021) (including commitments to acquire intangibles from our Brazilian distribution subsidiaries).

ii) As of December 31, 2022, the Group had property, plant and equipment pledged as security for liabilities of ThUS\$60,438 (ThUS\$ 85,317 as of December 31, 2021 (see Note 36.1). Property, plant and equipment of Enel Generación Costanera have been classified as held for sale (see note 6.2).

iii) The Company and its foreign subsidiaries have insurance policies for all risks, earthquake and machinery breakdown and damages for business interruption with a €1,000 million (ThUS\$ 1,020,773) limit, including business interruption coverage. Additionally, the Company has Civil Liability insurance to meet claims from third parties with a €400 million (ThUS\$ 408,309) limit. The premiums associated with these policies are presented proportionally for each company under the line item "other non-financial assets".

iv) For Enel Generación Costanera, due to the application of IAS 29 - Financial Reporting in Hyperinflationary Economies, (see Note 2.9), the carrying amount of property, plant and equipment as of January 1, 2018 exceeded its recoverable value, which resulted in impairment of ThUS \$ 162,274 (equivalent to ThARS 3,102,739 at the exchange rate prevailing on such date). At the end of fiscal year 2018, Enel Generación Costanera recorded a partial reversal of the aforementioned impairment of ThUS \$ 70,513 (equivalent to ThARS 2,656,082 using the exchange rate prevailing as of December 31, 2018), which was recognized in profit or loss for the year, mainly as a result of the positive impact that the depreciation of the Argentine peso had on the company's profit or loss, the revenues of which is denominated in U.S. dollars. At the end of fiscal year 2021, Enel Generación Costanera recognized an impairment loss of ThUS\$ 81,902 (equivalent to ThARS 8,410,221 at the closing exchange rate prevailing as of December 31, 2021), to adjust the carrying amount of Property, plant and equipment at their recoverable value.

v) Sociedad Portuaria Central Cartagena S.A., (owned by our subsidiary Enel Colombia), will end its operations in November 2023. As of December 31, 2022, the carrying amount of this subsidiary's Property, plant and equipment exceeded its recoverable value. As a result, an impairment loss of ThCOP\$283,266,920 (ThUS\$66,686) was recognized as of December 31, 2022.

18. Right-of-use assets

a) Right-of-use assets

Right-of-use assets for the years ended December 31, 2022 and 2021, are detailed as follows:

In thousands of U.S. dollars – ThUS\$

Movements in 2022	Land	Buildings, Net	Other Plant and equipment, Net	Right-of-use assets, Net
Opening balance as of January 1, 2022	90,244	80,705	157,004	327,953
New contracts of right-of-use assets	15,991	19,281	40,979	76,251
Increase (decrease) from foreign currency translation differences	(2,074)	28,367	7,650	33,943
Changes in contracts and early terminations	(1,454)	(10,742)	(13,628)	(25,824)
Decreases to be classified as held for sale (See Notes 6.1 and 6.2)	(10,399)	-	-	(10,399)
Depreciation	(5,031)	(15,639)	(32,279)	(52,949)
Increases (decreases) from transfers and other changes	(229)	(7,767)	7,996	-
Increases (decreases) from transfers from construction in progress	(229)	(7,767)	7,996	-
Argentine hyperinflationary economy	-	27	-	27
Other increases (decreases)	(2,549)	(1,030)	516	(3,063)
Total movements	(5,745)	12,497	11,234	17,986
Closing balance as of December 31, 2022	84,499	93,202	168,238	345,939

In thousands of U.S. dollars – ThUS\$

Movements in 2021	Land	Buildings, Net	Other Plant and equipment, Net	Right-of-use assets, Net
Opening balance as of January 1, 2021	16,433	45,578	160,409	222,420
New contracts of right-of-use assets	51,624	50,984	32,675	135,283
Increase (decrease) from foreign currency translation differences	(4,597)	(6,031)	(15,300)	(25,928)
Changes in contracts and early terminations	-	(54)	(55)	(109)
Acquisitions through business combinations	30,317	511	211	31,039
Depreciation	(4,001)	(10,718)	(21,312)	(36,031)
Argentine hyperinflationary economy	-	52	-	52
Other increases (decreases)	468	383	376	1,227
Total movements	73,811	35,127	(3,405)	105,533
Closing balance as of December 31, 2021	90,244	80,705	157,004	327,953

As of December 31, 2022 and 2021, the main right-of-use assets and lease liabilities mainly relate to contracts related to subsidiaries' corporate buildings, offices and vehicle fleet.

The present value of future payments derived from those contracts is detailed as follows:

In thousands of U.S. dollars – ThUS\$

	12-31-2022			12-31-2021		
	Gross	Interest	Present Value	Gross	Interest	Present Value
Less than one year	50,461	15,556	34,905	74,651	13,964	60,687
From one to two years	37,025	16,362	20,663	37,454	13,003	24,451
From two to three years	32,110	14,177	17,933	28,035	11,520	16,515
From three to four years	30,474	12,497	17,977	24,810	10,323	14,487
From four to five years	20,927	11,162	9,765	23,825	9,003	14,822
More than five years	126,571	16,223	110,348	149,473	31,857	117,616
Total	297,568	85,977	211,591	338,248	89,670	248,578

b) Short-term, low value leases

The consolidated statement of income for the years ended December 31, 2022, 2021 and 2020 includes expenses in the amount of ThUS\$ 898, ThUS\$ 2,728 and ThUS\$ 10,641, respectively, related to short-term lease payments of ThUS\$ 898 in 2022, ThUS\$ 1,332 in 2021 and ThUS\$ 3,046 in 2020, leases of low value underlying assets of ThUS\$ 0 in 2022, ThUS\$ 43 in 2021 and ThUS\$ 1,281 in 2020 and amounts related to variable leases of ThUS\$ 0 in 2022, ThUS\$ 1,353 in 2021 and ThUS\$ 6,314 in 2020, which are exempt from the application of IFRS 16 (see Note 3.f).

As of December 31, 2022, and 2021 future payments derived from those contracts are detailed as follows:

In thousands of U.S. dollars – ThUS\$		
	12-31-2022	12-31-2021
Less than one year	261	32
From one to two years	-	-
From two to three years	-	-
From three to four years	-	-
From four to five years	-	-
More than five years	-	-
Total	261	32

19. Income tax and deferred taxes

a) Income taxes

The components of income tax for the years ended December 31, 2022, 2021 and 2020 are detailed as follows:

In thousands of U.S. dollars – ThUS\$	For the years ended December 31,		
	2022	2021	2020
Current (Expense) / Income Tax and Adjustments to Current Income Tax for Previous Periods			
(Expense) / Income tax benefit	(825,285)	(663,161)	(559,077)
Tax benefit from tax losses, tax credits or temporary differences not previously recognized for the current period (current tax credits and/or benefits)	323	11,381	8,956
Adjustments to current tax from the previous period	13,564	7,081	4,250
(Expense) / Income from current taxes related to movements in tax rates or the imposition of new taxes	-	(1,913)	-
Current tax (expenses) / benefit (related to cash flow hedges)	16,432	6,440	18
Current tax (Expense) / Income, net	(794,966)	(640,172)	(545,853)
(Expense) / Income from deferred taxes for origination and reversal of temporary differences	(45,040)	(48,477)	(20,707)
(Expense) / Income from deferred taxes due to movements in tax rates or the introduction of new taxes	-	(117,643)	-
Total deferred tax benefit / (expense)	(45,040)	(166,120)	(20,707)
Income tax expense	(840,006)	(806,292)	(566,560)

The following table reconciles income taxes resulting from applying the local current tax rate to “Profit before taxes” and the actual income tax expense recognized in the consolidated statement of comprehensive income for the years ended December 31, 2022, 2021 and 2020:

In thousands of U.S. dollars – ThUS\$						
Reconciliation of Tax Expense	Tax Rate	2022	Tax Rate	2021	Tax Rate	2020
Accounting Income Before Tax		1,143,105		1,940,803		1,747,812
Total tax income (expense) using statutory rate	(27.00%)	(308,640)	(27.00%)	(524,017)	(27.00%)	(471,909)
Tax effect of rates applied in other countries	(10.62%)	(121,415)	(4.15%)	(80,532)	(4.67%)	(81,699)
Tax effect of tax-exempt revenue and other positive effects impacting the effective rate	10.83%	123,850	4.04%	78,335	5.41%	94,578
Tax effect of non-deductible expenses for determining taxable profit (loss)	(47.88%)	(547,366)	(8.73%)	(169,516)	(6.40%)	(111,780)
Tax effect of changes in income tax rates		-	(6.06%)	(117,643)		-
Tax effect of adjustments to income taxes in previous periods	1.19%	13,565	0.36%	7,081	0.24%	4,250
Total adjustments to tax expense using statutory rate	(46.48%)	(531,366)	(14.54%)	(282,275)	(5.42%)	(94,651)
(Expense) / Income tax benefit	(73.48%)	(840,006)	(41.54%)	(806,292)	(32.42%)	(566,560)

The main temporary differences are described below:

b) Deferred taxes

The table below shows the balances of the deferred tax assets and liabilities presented in the consolidated statement of financial position as of December 31, 2022 and 2021:

In thousands of U.S. dollars – ThUS\$

Deferred Tax Assets/(Liabilities)	12-31-2022		12-31-2021	
	Assets	Liabilities	Assets	Liabilities
Depreciations	13,274	(843,377)	14,577	(655,097)
Amortizations	3,503	(27,066)	3,540	(26,501)
Obligations for post-employment benefits	441,819	(173)	445,962	(172)
Revaluations of financial instruments	116,087	(56,492)	19,328	(16,378)
Tax loss	228,197	-	401,677	-
Provisions	687,047	(542,762)	658,884	(317,525)
Provision for Civil Contingencies	57,620	-	51,734	-
Provision Contingencies Workers	46,818	-	56,349	-
Provision for doubtful trade accounts	282,767	-	284,991	-
Provision of Human Resources accounts	15,322	-	19,674	-
Financial assets IFRIC 12	-	(339,262)	-	(273,855)
Other Provisions	284,520	(203,500)	246,136	(43,670)
Other Deferred Taxes	314,349	(500,235)	284,405	(699,732)
Amortization PPA – (Enel Distribución Goiás)	-	-	-	(67,579)
Price – Level Adjustment – Argentina	-	(223,746)	-	(277,507)
Other Deferred Taxes	314,349	(276,489)	284,405	(354,646)
Deferred tax Assets/(Liabilities) before compensation	1,804,276	(1,970,105)	1,828,373	(1,715,405)
Compensation deferred taxes Assets/Liabilities	(940,053)	940,053	(836,005)	836,005
Deferred tax Assets/(Liabilities) after compensation	864,223	(1,030,052)	992,368	(879,400)

The origin and changes in deferred tax assets and liabilities as of December 31, 2022 and 2021 are as follows:

In thousands of U.S. dollars – ThUS\$

Deferred Tax Assets/(Liabilities)	Net balance as of 01-01-2022	Movements					Net balance as of 12-31-2022
		Recognized in profit or loss	Recognized in comprehensive income	Transfers to groups held for sale (*)	Foreign currency translation difference	Other increases (decreases)	
Depreciations	(640,520)	(123,872)	-	(17,081)	223,917	(272,547)	(830,103)
Amortizations	(22,961)	(116)	-	-	(486)	-	(23,563)
Obligations for post-employment benefits	445,790	(22,399)	3,207	(3,667)	22,013	(3,298)	441,646
Revaluations of financial instruments	2,950	45,678	8,839	289	2,673	(834)	59,595
Tax loss	401,677	13,785	-	(205,546)	17,968	313	228,197
Provisions	341,359	(120,507)	-	(49,156)	(6,048)	(21,363)	144,285
Provision for Civil Contingencies	51,734	7,523	-	(3,376)	1,822	(83)	57,620
Provision Contingencies Workers	56,349	5,676	-	(17,700)	2,534	(41)	46,818
Provision for doubtful trade accounts	284,991	39,405	-	(47,113)	6,959	(1,475)	282,767
Provision of Human Resources accounts	19,674	(276)	-	(122)	661	(4,615)	15,322
Financial assets IFRIC 12	(273,855)	(54,272)	-	-	(11,135)	-	(339,262)
Other Provisions	202,466	(118,563)	-	19,155	(6,889)	(15,149)	81,020
Other Deferred Taxes	(415,327)	162,391	12	9,404	(64,580)	122,214	(185,886)
Amortization PPA – (Enel Distribución Goiás)	(67,579)	3,118	-	68,237	(3,776)	-	-
Price – Level Adjustment – Argentina	(277,507)	17,834	-	33,663	(11,708)	13,972	(223,746)
Other Deferred Taxes	(70,241)	141,439	12	(92,496)	(49,097)	108,242	37,860
Deferred Tax Assets/(Liabilities)	112,968	(45,040)	12,058	(265,757)	195,457	(175,515)	(165,829)

(*) See Note 6

In thousands of U.S. dollars – ThUS\$

Deferred Tax Assets/(Liabilities)	Net balance as of 01-01-2021	Recognized in profit or loss	Recognized in comprehensive income	Movements			Net balance as of 12-31-2021
				Acquisitions Through Business Combinations	Foreign currency translation difference	Other increases (decreases)	
Depreciations	(430,994)	(145,375)	-	(42,981)	88,696	(109,866)	(640,520)
Amortizations	(12,344)	(468)	-	-	(10,149)	-	(22,961)
Obligations for post-employment benefits	498,424	(19,807)	(2,751)	-	(30,411)	335	445,790
Revaluations of financial instruments	(29,609)	25,499	(2,386)	8,513	(1,480)	2,413	2,950
Tax loss	209,339	191,222	-	32,799	(31,442)	(241)	401,677
Provisions	425,180	(22,332)	-	(34,689)	(16,209)	(10,591)	341,359
Decommissioning Provision	-	(244)	-	225	19	-	-
Provision for Civil Contingencies	247,400	(193,342)	-	-	(2,324)	-	51,734
Provision Contingencies Workers	28,467	30,735	-	-	(2,853)	-	56,349
Provision for doubtful trade accounts	121,764	186,050	-	-	(26,337)	3,514	284,991
Provision of Human Resources accounts	18,724	2,510	-	277	(1,777)	(60)	19,674
Financial assets IFRIC 12	(194,045)	(83,865)	-	-	22,991	(18,936)	(273,855)
Other Provisions	202,870	35,824	-	(35,191)	(5,928)	4,891	202,466
Other Deferred Taxes	(278,567)	(194,859)	-	12,385	31,376	14,338	(415,327)
Amortization PPA - (Enel Distribución Goiás)	(75,497)	2,923	-	-	4,995	-	(67,579)
Price - Level Adjustment - Argentina	(289,158)	16,618	-	-	87	(5,054)	(277,507)
Other Deferred Taxes	86,088	(214,400)	-	12,385	26,294	19,392	(70,241)
Deferred Tax Assets/(Liabilities)	381,429	(166,120)	(5,137)	(23,973)	30,381	(103,612)	112,968

Recovery of deferred tax assets will depend on whether sufficient taxable profits are obtained in the future. The Company's management believes that the future profit projections for its subsidiaries will allow these assets to be recovered.

- c) As of December 31, 2022, the Group has not recognized deferred tax assets related to tax losses carried forward for ThUS\$ 60,516 (ThUS\$ 76,652 as of December 31, 2021) (see Note 3.p).

Regarding temporary differences related to investments in subsidiaries, the Group has not recognized deferred tax liabilities associated with undistributed profits, considering that control exercised by the Group over these entities allows it to manage the timing of their reversal. In addition, it is likely that these temporary differences will not be reversed in the near future. As of December 31, 2022, no deferred tax liabilities have been recognized for these taxable temporary differences, which amount to ThUS\$ 3,063,941 (ThUS\$ 3,288,121 as of December 31, 2021). In addition, no deferred tax assets have been recognized for temporary deductible differences related to investments in subsidiaries that are not expected to be reversed in the near future, or for which there are no taxable profits available for their use. As of December 31, 2022, these temporary deductible differences amount to ThUS\$ 7,988,396 (ThUS\$ 6,479,551 as of December 31, 2021).

The Group companies are potentially subject to income tax audits by the tax authorities of each country in which the Group operates. Such tax audits are limited to a number of annual tax periods and once these have expired, audits of these periods can no longer be performed. Tax audits by nature are often complex and can require several years to complete. The following table presents a summary of tax years potentially subject to examination:

Country	Period
Argentina	2015 - 2021
Brazil	2017 - 2021
Chile	2019 - 2021
Colombia	2016 - 2021
Costa Rica	2018 - 2021
Guatemala	2018 - 2021
Panama	2018 - 2021
Peru	2017 - 2021

Given the range of possible interpretations of tax standards, the results of any future inspections carried out by tax authorities for the years subject to audit can give rise to tax liabilities that cannot currently be quantified objectively. Nevertheless, the Company's management estimates that the liabilities, if any, that may arise from such audits, would not significantly impact the Group companies' future results.

The effects of deferred taxes on the components of other comprehensive income attributable to both controlling and non-controlling interests for the years ended December 31, 2022, 2021 and 2020, are as follows:

In thousands of U.S. dollars – ThUS\$

Deferred Income Tax Effects on the Components of Other Comprehensive Income	12-31-2022			12-31-2021			12-31-2020		
	Amount before Tax	Income Tax Expense (Benefit)	Amount After Tax	Amount before Tax	Income Tax Expense (Benefit)	Amount After Tax	Amount before Tax	Income Tax Expense (Benefit)	Amount After Tax
Financial assets at fair value with changes in other comprehensive income	(903)	12	(891)	(9)	-	(9)	(10)	-	(10)
Cash flow hedges	(34,226)	(7,593)	(41,819)	20,775	(8,826)	11,949	(12,976)	5,038	(7,938)
Share of other comprehensive income from associates and joint ventures accounted for using the equity method	(346)	-	(346)	-	-	-	-	-	-
Exchange differences due to conversion	(409,980)	-	(409,980)	(1,193,451)	-	(1,193,451)	(2,249,915)	-	(2,249,915)
Gains (Losses) from new measurements in Defined Benefit Plans	(16,747)	2,787	(13,960)	9,312	(3,023)	6,289	(476,805)	161,766	(315,039)
Income tax related to components of other income and expenses with a charge or credit in equity	(462,202)	(4,794)	(466,996)	(1,163,373)	(11,849)	(1,175,222)	(2,739,706)	166,804	(2,572,902)

The effects of deferred taxes on the components of other comprehensive income interests for the years ended December 31, 2022, 2021 and 2020, are as follows:

In thousands of U.S. dollars – ThUS\$

Reconciliation of deferred tax movements between Balance Sheet and income taxes in Comprehensive income	2022	2021	2020
Total increases (decreases) for deferred taxes of other comprehensive income	12,058	(5,137)	166,386
Income tax of changes in cash flow hedge transactions	(16,432)	(6,440)	(18)
Deferred taxes of changes from defined benefit pension plans	(420)	(272)	436
Total income tax relating to components of other comprehensive income	(4,794)	(11,849)	166,804

- d) In Colombia, Law No. 2,155, dated September 14, 2021, increased the income tax rate as of 2022 from 31% to 35%, which is the current income tax rate applied in each fiscal year. The effect of temporary differences that imply the payment of a lower or higher income tax in the current year is recognized as a deferred tax credit or debit, respectively, at the tax rates that are in force when the temporary differences are reversed (35% in 2022), provided that there is a reasonable expectation that such differences will be reversed in the future and, for deferred tax assets, that sufficient taxable profits will be available.

As a result of this increase in rates, the Colombian subsidiaries recognized as of December 31, 2022 variations in their deferred tax assets and liabilities. The increase in deferred tax expense recognized in income was ThUS\$ 12,668.

- e) On June 16, 2021, the Argentine Government enacted and published Law No. 27,630, which amended the income tax rates for legal entities, introducing a progressive tax regime. This new tax regime is effective for fiscal years beginning on January 1, 2021:

From AR\$	Up to AR\$	Will pay AR\$	Plus the %	Over the surplus of AR\$
-	5,000,000	-	25%	-
5,000,001	50,000,000	1,250,000	30%	5,000,000
50,000,001	No maximum	14,750,000	35%	50,000,000

From January 1, 2022 and thereafter, taxable income amounts in this table will be adjusted in accordance with the annual variation of the CPI provided by the National Institute of Statistics and Census of Argentina ("INDEC") between October of the year prior to that of the adjustment with regard to the same month of the prior year. The amounts thus determined will be applicable for the fiscal years beginning after each update.

Likewise, under Law No. 27,630, the tax rate applicable to dividends on profits earned in fiscal years beginning on January 1, 2018, was established at 7%.

Law No. 27,430, with the amendments to the Public Emergency Law, established the obligation to deduct or incorporate into the tax profit or loss an inflation adjustment calculated based on the procedure described in the Income Tax Law from the fiscal years beginning on January 1, 2018. However, this only occurs to the extent that the accumulated CPI variation in the 36 months prior to the end of the taxable fiscal year exceeds 100%.

As a result of the amendments introduced by the aforementioned Law, as of September 30, 2021, the current tax was calculated by applying the progressive tax rates on the taxable profits determined on that date, whereas the deferred tax balances were calculated by applying the progressive tax rate that is expected to be applicable to the estimated taxable profit for the year when the temporary differences are reversed.

As a result of the increase in tax rates, our subsidiaries in Argentina recognized an increased tax expense of ThUS\$106,888 as of December 31, 2021, of which ThUS\$104,975 corresponds to deferred taxes and ThUS\$1,913 to current taxes.

20. Other financial liabilities

The balance of other financial liabilities as of December 31, 2022 and 2021, is as follows:

In thousands of U.S. dollars – ThUS\$

	Current		Non-Current	
	12-31-2022	12-31-2021	12-31-2022	12-31-2021
Interest-bearing borrowings	1,191,605	1,181,392	5,132,513	4,905,270
Hedging derivatives (*)	120,250	49,245	137,607	12,313
Non-hedging derivatives (**)	2,024	2,197	1,005	-
Total	1,313,879	1,232,834	5,271,125	4,917,583

(*) See Note 23.2.a

(**) See Note 23.2.b

a) Interest-bearing borrowings.

The detail of current and non-current interest-bearing borrowings as of December 31, 2022 and 2021 is as follows:

In thousands of U.S. dollars – ThUS\$

	Current		Non-Current	
	12-31-2022	12-31-2021	12-31-2022	12-31-2021
Secured bank loans	122,363	251,510	1,064,753	1,039,303
Unsecured bank loans	560,550	415,140	1,619,771	1,197,748
Unsecured bonds	350,555	342,772	2,334,355	2,380,871
Secured bonds	157,310	148,881	113,634	243,725
Other obligations	827	23,089	-	43,623
Total	1,191,605	1,181,392	5,132,513	4,905,270

Bank loans by currency and contractual maturity as of December 31, 2022 and 2021 are as follows:

-Summary of bank loans by currency and maturity

In thousands of U.S. dollars – ThUS\$

Country	Currency	Effective Interest Rate	Nominal Interest Rate	Secured / Unsecured	12-31-2022						Total Non-Current			
					Maturity		Total Current	Maturity						
					One to three months	Three to twelve months		One to two years	Two to three years	Three to four years		Four to five years	More than five years	
Chile	US\$	4.62%	4.62%	Unsecured	36	-	36	105,000	-	-	-	-	-	105,000
Chile	CLP	6.00%	6.00%	Unsecured	1	-	1	-	-	-	-	-	-	-
Peru	US\$	2.51%	2.48%	Secured	2,799	14,220	17,019	18,858	23,025	23,022	19,367	114,300	-	198,572
Peru	US\$	3.38%	3.34%	Unsecured	97	251,443	251,540	28,048	-	-	-	-	-	28,048
Peru	PEN	3.91%	3.88%	Unsecured	125	36,712	36,837	60,312	55,069	-	-	-	-	115,381
Brazil	US\$	3.44%	3.35%	Secured	43,062	11,186	54,248	93,667	81,245	22,899	22,899	126,323	-	347,033
Brazil	BRL	8.23%	8.19%	Secured	10,144	29,150	39,294	38,539	38,024	38,603	39,044	304,334	-	458,544
Brazil	EUR	2.29%	2.28%	Secured	-	10,920	10,920	10,920	8,868	6,816	6,816	27,184	-	60,604
Brazil	US\$	2.88%	2.86%	Unsecured	83,238	39,660	122,898	236,976	201,079	110,278	9,882	88,144	-	646,359
Brazil	BRL	10.06%	10.05%	Unsecured	9,087	13	9,100	54,945	18	18	18	37	-	55,036
Colombia	COP	0.00%	0.00%	Secured	279	603	882	-	-	-	-	-	-	-
Colombia	COP	10.88%	10.42%	Unsecured	74,737	65,401	140,138	30,033	33,356	206,466	187,878	212,214	-	669,647
Total					223,605	459,308	682,913	677,298	440,684	408,102	285,904	872,536	-	2,684,524

In thousands of U.S. dollars – ThUS\$

Country	Currency	Effective Interest Rate	Nominal Interest Rate	Secured / Unsecured	12-31-2021						Total Non-Current			
					Maturity		Total Current	Maturity						
					One to three months	Three to twelve months		One to two years	Two to three years	Three to four years		Four to five years	More than five years	
Chile	US\$	0.38%	0.38%	Unsecured	5	-	5	-	-	-	-	-	-	-
Chile	CLP	6.00%	6.00%	Unsecured	1	-	1	-	-	-	-	-	-	-
Peru	US\$	1.01%	1.01%	Secured	2,025	10,188	12,213	12,000	12,000	12,000	12,000	76,000	-	124,000
Peru	US\$	1.61%	1.60%	Unsecured	2	-	2	-	38,032	-	-	-	-	38,032
Peru	PEN	2.31%	2.28%	Unsecured	91	243,805	243,896	35,047	57,578	-	-	-	-	92,625
Brazil	US\$	2.18%	2.10%	Secured	12,776	99,498	112,274	54,715	95,122	82,529	23,377	152,318	-	408,061
Brazil	BRL	9.27%	9.13%	Secured	86,135	32,150	118,285	37,906	32,799	32,183	32,566	283,737	-	419,191
Brazil	EUR	2.39%	2.28%	Unsecured	-	7,414	7,414	11,879	11,879	9,647	7,414	46,183	-	87,002
Brazil	US\$	1.93%	1.92%	Unsecured	26,738	-	26,738	118,319	240,246	116,725	55,790	-	-	531,080
Brazil	BRL	5.29%	5.20%	Unsecured	17	-	17	55,824	49,901	17	17	52	-	105,811
Colombia	COP	0.00%	0.00%	Secured	331	993	1,324	1,049	-	-	-	-	-	1,049
Colombia	COP	3.55%	3.53%	Unsecured	1,968	142,513	144,481	33,760	32,096	23,770	230,009	110,565	-	430,200
Total					130,089	536,561	666,650	360,499	569,653	276,871	361,173	668,855	-	2,237,051

- Fair value measurement and hierarchy

The fair value of current and non-current bank borrowings as of December 31, 2022 was ThUS\$ 3,008,706 (ThUS\$ 2,670,119 as of December 31, 2021). The borrowings have been classified as Level 2 fair value measurement based on the entry data used in the valuation techniques (see Note 3.h).

- Identification of bank borrowings by company

In thousands of U.S. dollars – THUS\$

Taxpayer ID No.	Company	Country	Taxpayer ID No.	Financial Institution	Country	Currency	Effective Interest Rate	Nominal Interest Rate	Type of Amortization	Secured	12-31-2022									
											Current		Total Current	Non-Current					Total Non-Current	
											Less than 90 days	More than 90 days		One to two years	Two to three years	Three to four years	Four to five years	More than five years		
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	Bndes Capex 2012 Finame	Brazil	BRL	3.51%	3.00%	Monthly	Yes	392	261	653	-	-	-	-	-	-	
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	Scotiabank 4131 III	Canada	US\$	1.48%	1.47%	At Maturity	Yes	213	-	213	-	36,487	-	-	-	-	36,487
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	Scotiabank 4131 IV	Canada	US\$	1.48%	1.47%	At Maturity	Yes	108	-	108	-	21,880	-	-	-	-	21,880
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Bndes Capex 12 Finame	Brazil	BRL	3.47%	3.00%	Monthly	Yes	196	195	391	-	-	-	-	-	-	
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Banco do Brasil (Bond d)	USA	US\$	2.93%	2.57%	At Maturity	Yes	13	-	13	1,128	-	-	-	-	-	1,128
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Banco do Brasil (Bond o)	USA	US\$	6.37%	6.07%	At Maturity	Yes	21	-	21	1,616	-	-	-	-	-	1,616
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	BNB Contrato – Semárido	Brazil	BRL	8.70%	8.69%	Monthly	Yes	1,127	3,302	4,429	4,866	4,866	4,866	4,866	4,866	1,622	21,088
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	BNB Contrato – Outras regiões	Brazil	BRL	8.70%	8.69%	Monthly	Yes	1,012	2,963	3,975	4,385	4,385	4,385	4,385	4,385	1,462	19,002
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Finrep – Coelce	Brazil	BRL	8.21%	8.20%	Monthly	No	5	13	18	18	18	18	18	18	37	109
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Scotiabank 4131 III – Coelce	Canada	US\$	1.31%	1.30%	At Maturity	No	77,516	-	77,516	-	-	-	-	-	-	-
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	BNP 4131 II – Coelce	France	US\$	2.25%	2.24%	At Maturity	No	130	-	130	23,202	-	-	-	-	-	23,202
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Scotiabank 4131 – Coelce IV	Canada	US\$	1.80%	1.59%	At Maturity	No	276	39,660	39,936	-	-	-	-	-	-	-
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Sumitomo 4131 – Coelce	Japan	US\$	2.23%	2.22%	At Maturity	No	219	-	219	49,412	-	-	-	-	-	49,412
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Citibank 4131 – Coelce	USA	US\$	3.32%	3.09%	At Maturity	No	738	-	738	-	54,354	-	-	-	-	54,354
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Scotiabank 4131 – Coelce V	Canada	US\$	5.76%	5.75%	At Maturity	No	660	-	660	-	-	45,365	-	-	-	45,365
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Scotiabank 4131 – Coelce VI	Canada	US\$	5.40%	5.39%	At Maturity	No	146	-	146	-	24,584	-	-	-	-	24,584
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Scotiabank Perú S.A.A.	Peru	PEN	2.35%	2.33%	At Maturity	No	2	-	2	26,223	-	-	-	-	-	26,223
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Banco Internacional del Perú S.A.	Peru	PEN	6.96%	6.96%	At Maturity	No	3	-	3	34,089	-	-	-	-	-	34,089
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Banco de Crédito del Perú S.A.	Peru	PEN	2.61%	2.56%	At Maturity	No	45	-	45	-	55,069	-	-	-	-	55,069
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Scotiabank Perú S.A.A.	Peru	PEN	3.70%	3.65%	At Maturity	No	75	36,712	36,787	-	-	-	-	-	-	-
94 271 000-3	Enel Américas S.A.	Chile	Foreign	97036000-k Overdraft facility (Banco Santander)	Chile	CLP	6.90%	6.00%	At Maturity	No	1	-	1	-	-	-	-	-	-	-
94 271 000-3	Enel Américas S.A.	Chile	Foreign	BBVA S.A New York Branch (agent)	USA	US\$	5.47%	5.47%	At Maturity	No	32	-	32	24,150	-	-	-	-	-	24,150
94 271 000-3	Enel Américas S.A.	Chile	Foreign	The Bank of Nova Scotia	USA	US\$	5.47%	5.47%	At Maturity	No	-	-	-	31,500	-	-	-	-	-	31,500
94 271 000-3	Enel Américas S.A.	Chile	Foreign	Sumitomo Mitsui Banking	USA	US\$	5.47%	5.47%	At Maturity	No	-	-	-	24,150	-	-	-	-	-	24,150
94 271 000-3	Enel Américas S.A.	Chile	Foreign	Bank of América N.A.	USA	US\$	5.47%	5.47%	At Maturity	No	-	-	-	12,600	-	-	-	-	-	12,600
94 271 000-3	Enel Américas S.A.	Chile	Foreign	Citibank N.A.	USA	US\$	5.47%	5.47%	At Maturity	No	-	-	-	12,600	-	-	-	-	-	12,600
94 271 000-3	Enel Américas S.A.	Chile	Foreign	Commitment Fee (BBVA NY)	USA	US\$	0.38%	0.38%	Quarterly	No	4	-	4	-	-	-	-	-	-	-
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	Finrep – 2nd protocol	Brazil	BRL	6.21%	6.20%	Monthly	Yes	544	2,087	2,631	916	-	-	-	-	-	916
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BNP 4131 II – Eletropaulo	France	US\$	1.81%	1.80%	At Maturity	No	234	-	234	43,497	-	-	-	-	-	43,497
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BNP 4131 III – Eletropaulo	France	US\$	2.98%	2.07%	At Maturity	No	331	-	331	82,644	-	-	-	-	-	82,644
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	Scotiabank 4131 II – Eletropaulo	Canada	US\$	2.42%	2.41%	At Maturity	No	110	-	110	-	38,971	-	-	-	-	38,971
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BNP 4131 IV – Eletropaulo	France	BRL	8.42%	8.41%	At Maturity	No	13	-	13	54,927	-	-	-	-	-	54,927
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	Scotiabank 4131 III – Eletropaulo	Canada	US\$	2.73%	2.72%	At Maturity	No	494	-	494	-	-	55,030	-	-	-	55,030
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	MUFJ 4131 – Eletropaulo	Japan	US\$	2.09%	2.08%	At Maturity	No	248	-	248	38,220	-	-	-	-	-	38,220
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	Scotiabank 4131 IV	Canada	US\$	2.48%	2.47%	At Maturity	No	565	-	565	-	73,288	-	-	-	-	73,288
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	7ª emissão de Notas Promissórias - 3ª série	Brazil	BRL	13.54%	13.53%	At Maturity	No	9,070	-	9,070	-	-	-	-	-	-	-
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BEI 4131 Itau 26 Musd	Luxembourg	US\$	3.95%	3.94%	At Maturity	No	325	-	325	-	1,976	1,976	1,976	17,853	23,781	
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BEI 4131 Itau 104 Musd	Luxembourg	US\$	3.79%	3.78%	At Maturity	No	1,247	-	1,247	-	7,906	7,906	7,906	70,291	84,009	
Foreign	Enel Generación Plura S.A.	Peru	Foreign	BBVA Continental	Peru	US\$	1.81%	1.60%	At Maturity	No	1	-	1	28,048	-	-	-	-	-	28,048
Foreign	Enel Generación Plura S.A.	Peru	Foreign	Interbank	Peru	US\$	3.60%	3.55%	At Maturity	No	96	31,053	31,149	-	-	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bank of Nova Scotia	Colombia	COP	0.90%	0.90%	At Maturity	No	60,695	-	60,695	-	-	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bank of Nova Scotia	Canada	COP	0.90%	0.90%	At Maturity	No	92	41,665	41,757	-	-	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco BBVA Colombia S.A.	Colombia	COP	11.92%	11.43%	Quarterly	No	484	-	484	-	-	20,623	-	-	-	20,623
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco BBVA Colombia S.A.	Colombia	COP	5.80%	5.72%	At Maturity	No	416	-	416	-	44,340	-	-	-	-	44,340
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco BBVA Colombia S.A.	Colombia	COP	10.97%	10.69%	Biannual	No	91	6,874	6,965	13,748	6,874	-	-	-	-	20,622
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco de Bogotá S.A.	Colombia	COP	12.65%	11.97%	Monthly	No	197	527	724	703	702	233	-	-	-	1,638
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Scotiabank Colpatria S.A.	Colombia	COP	12.15%	11.64%	At Maturity	No	1,236	-	1,236	-	82,493	-	-	-	-	82,493
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Financiera de Desarrollo Territorial S.A.	Colombia	COP	0.00%	0.00%	Monthly	Yes	97	160	257	-	-	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Financiera de Desarrollo Territorial S.A.	Colombia	COP	0.00%	0.00%	Monthly	Yes	126	295	421	-	-	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Financiera de Desarrollo Territorial S.A.	Colombia	COP	0.00%	0.00%	Monthly	Yes	56	149	205	-	-	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco Itau Corp/Banca Colombia S.A.	Colombia	COP	11.43%	10.88%	Monthly	No	243	705	948	78	-	-	-	-	-	78
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco Itau Corp/Banca Colombia S.A.	Colombia	COP	11.27%	10.73%	Monthly	No	237	-	237	-	-	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco Itau Corp/Banca Colombia S.A.	Colombia	COP	11.27%	10.73%	Monthly	No	121	-	121	-	-	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Banco Itau Corp/Banca Colombia S.A.	Colombia	COP	11.44%	10.88%	Monthly	No	56	162	218	36	-	-	-	-	-	36

In thousands of U.S. dollars – THUSS

Taxpayer ID No.	Company	Country	Taxpayer ID No.	Financial Institution	Country	Currency	Effective Interest Rate	Nominal Interest Rate	Type of Amortization	Secured	12-31-2022									
											Current Less than 90 days	Total Current	Non-Current					Total Non-Current		
													One to two years	Two to three years	Three to four years	Four to five years	More than five years			
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	12.90%	12.51%	At Maturity	No	596	-	596	-	-	53,621	-	-	-	53,621
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	12.84%	12.26%	At Maturity	No	2,967	-	2,967	-	-	-	-	-	98,992	98,992
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	13.15%	12.54%	At Maturity	No	1,920	-	1,920	-	-	84,762	-	-	-	84,762
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	13.30%	12.68%	At Maturity	No	207	-	207	-	-	-	-	18,355	18,355	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	14.82%	14.06%	At Maturity	No	928	-	928	-	-	-	-	74,244	74,244	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	10.41%	10.15%	Annual	No	2,372	12,374	14,746	12,374	12,374	12,374	-	-	-	37,122
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	12.38%	11.84%	Annual	No	1,102	-	1,102	-	10,312	10,312	10,312	20,623	61,559	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	12.35%	11.82%	Annual	No	317	3,093	3,410	3,093	3,093	3,093	-	-	-	9,279
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	12.59%	12.04%	Quarterly	No	331	-	331	-	-	-	30,935	-	30,935	
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	13.12%	12.62%	Quarterly	No	129	-	129	-	-	-	41,247	-	41,247	
Foreign	EGP Cachoeira Dourada S.A.	Brazil	Foreign	Scotiabank 4131	Canada	US\$	1.58%	1.57%	At Maturity	Yes	30,994	-	30,994	-	-	-	-	-	-	-
Foreign	EGP Perú S.A.	Peru	Foreign	European Investment Bank	Peru	US\$	3.62%	3.58%	Biannual	Yes	-	8,120	8,120	8,000	8,000	8,000	8,000	40,000	72,000	
Foreign	EGP Perú S.A.	Peru	Foreign	European Investment Bank	Peru	US\$	1.18%	1.18%	Biannual	Yes	2,799	2,000	4,799	4,000	4,000	4,000	4,000	24,000	40,000	
Foreign	EGP Perú S.A.	Peru	Foreign	European Investment Bank	Peru	US\$	2.47%	2.44%	Biannual	Yes	-	140	140	-	3,333	3,333	3,333	30,000	39,999	
Foreign	EGP Perú S.A.	Peru	Foreign	European Investment Bank	Peru	US\$	2.72%	2.69%	Biannual	Yes	-	37	37	-	833	833	833	7,500	9,999	
Foreign	EGP Perú S.A.	Peru	Foreign	Interamerican Development Bank	Peru	US\$	2.52%	2.50%	Biannual	Yes	-	3,677	3,677	6,858	6,858	2,855	-	-	-	16,571
Foreign	EGP Perú S.A.	Peru	Foreign	Interamerican Development Bank	Peru	US\$	2.52%	2.50%	Biannual	Yes	-	50	50	-	-	4,000	-	-	-	4,000
Foreign	EGP Perú S.A.	Peru	Foreign	Interamerican Development Bank	Peru	US\$	2.52%	2.50%	Biannual	Yes	-	196	196	-	-	-	3,200	12,800	16,000	
Foreign	Enel Generación Perú S.A.	Peru	Foreign	Banco de Crédito	Peru	US\$	3.41%	3.37%	At Maturity	No	-	150,280	150,280	-	-	-	-	-	-	-
Foreign	Enel Perú S.A.C.	Peru	Foreign	Scotiabank	Peru	US\$	4.92%	4.83%	At Maturity	No	-	70,110	70,110	-	-	-	-	-	-	-
Foreign	Enel Brasil	Brazil	Foreign	Banco Nacional de Desenvol. Econômico Social	Brazil	BRL	8.91%	8.90%	Monthly	Yes	272	817	1,089	1,090	1,090	1,090	1,090	7,628	11,988	
Foreign	Enel Brasil	Brazil	Foreign	Banco Nacional de Desenvol. Econômico Social	Brazil	BRL	9.39%	9.38%	Monthly	Yes	333	999	1,332	1,332	1,332	1,332	12,650	-	17,978	
Foreign	Enel Brasil	Brazil	Foreign	Banco Nacional de Desenvol. Econômico Social	Brazil	BRL	9.23%	9.22%	Monthly	Yes	161	505	666	728	794	866	943	5,867	9,198	
Foreign	Enel Brasil	Brazil	Foreign	Banco Nacional de Desenvol. Econômico Social	Brazil	BRL	8.91%	8.90%	Monthly	Yes	289	866	1,155	1,154	1,154	1,154	1,154	7,792	12,408	
Foreign	Enel Brasil	Brazil	Foreign	Banco Nacional de Desenvol. Econômico Social	Brazil	BRL	8.91%	8.90%	Monthly	Yes	68	203	271	270	270	270	270	1,825	2,905	
Foreign	Enel Brasil	Brazil	Foreign	Banco Nacional de Desenvol. Econômico Social	Brazil	BRL	8.91%	8.90%	Monthly	Yes	289	867	1,156	1,156	1,156	1,156	1,156	7,805	12,429	
Foreign	Enel Brasil	Brazil	Foreign	Banco Nacional de Desenvol. Econômico Social	Brazil	BRL	8.91%	8.90%	Monthly	Yes	290	871	1,161	1,162	1,162	1,162	7,843	-	12,491	
Foreign	Enel Brasil	Brazil	Foreign	Banco Nacional de Desenvol. Econômico Social	Brazil	BRL	9.23%	9.22%	Monthly	Yes	221	662	883	883	883	883	8,390	-	11,922	
Foreign	Enel Brasil	Brazil	Foreign	Banco Nacional de Desenvol. Econômico Social	Brazil	BRL	9.23%	9.22%	Monthly	Yes	145	454	599	654	713	777	846	5,257	8,247	
Foreign	Enel Brasil	Brazil	Foreign	Banco Nacional de Desenvol. Econômico Social	Brazil	BRL	9.23%	9.22%	Monthly	Yes	288	863	1,151	1,151	1,151	1,151	1,151	10,937	16,541	
Foreign	Enel Brasil	Brazil	Foreign	Banco Nacional de Desenvol. Econômico Social	Brazil	BRL	8.91%	8.90%	Monthly	Yes	273	819	1,092	1,092	1,092	1,092	1,092	7,647	12,016	
Foreign	Enel Brasil	Brazil	Foreign	Banco Nacional de Desenvol. Econômico Social	Brazil	BRL	8.73%	8.72%	Monthly	Yes	489	1,467	1,966	1,956	1,956	1,956	15,650	-	23,474	
Foreign	Enel Brasil	Brazil	Foreign	Banco Nacional de Desenvol. Econômico Social	Brazil	BRL	8.55%	8.54%	Monthly	Yes	456	1,367	1,823	1,822	1,822	1,822	14,578	-	21,866	
Foreign	Enel Brasil	Brazil	Foreign	Banco Nacional de Desenvol. Econômico Social	Brazil	BRL	9.07%	9.06%	Monthly	Yes	862	2,587	3,449	3,449	3,449	3,449	24,719	-	38,616	
Foreign	Enel Brasil	Brazil	Foreign	Bank of China Limited - Milan Branch	Italy	US\$	3.94%	3.93%	Biannual	Yes	578	578	1,156	1,156	1,156	1,156	5,200	-	9,824	
Foreign	Enel Brasil	Brazil	Foreign	Bank of China Limited - Milan Branch	Italy	US\$	3.94%	3.93%	Biannual	Yes	867	867	1,734	1,734	1,734	1,734	7,801	-	14,737	
Foreign	Enel Brasil	Brazil	Foreign	Bank of China Limited - Milan Branch	Italy	US\$	3.94%	3.93%	Biannual	Yes	578	578	1,156	1,156	1,156	1,156	5,200	-	9,824	
Foreign	Enel Brasil	Brazil	Foreign	Banco Santander S.A - Milan Branch	Italy	US\$	3.94%	3.93%	Biannual	Yes	535	495	1,030	1,030	1,030	1,030	4,675	-	8,795	
Foreign	Enel Brasil	Brazil	Foreign	Banco Santander S.A - Milan Branch	Italy	US\$	3.94%	3.93%	Biannual	Yes	803	742	1,545	1,545	1,545	1,545	7,013	-	13,193	
Foreign	Enel Brasil	Brazil	Foreign	Banco Santander S.A - Milan Branch	Italy	US\$	3.94%	3.93%	Biannual	Yes	534	491	1,025	1,025	1,025	1,025	4,655	-	8,765	
Foreign	Enel Brasil	Brazil	Foreign	Société de Promotion et de Participation Pour la Coopération Economique S.A.	France	EUR	2.29%	2.28%	Biannual	Yes	-	3,120	3,120	3,120	2,534	1,947	1,947	7,767	17,315	
Foreign	Enel Brasil	Brazil	Foreign	Société de Promotion et de Participation Pour la Coopération Economique S.A.	France	EUR	2.29%	2.28%	Biannual	Yes	-	4,680	4,680	4,680	3,800	2,921	2,921	11,650	26,972	
Foreign	Enel Brasil	Brazil	Foreign	Société de Promotion et de Participation Pour la Coopération Economique S.A.	France	EUR	2.29%	2.28%	Biannual	Yes	-	3,120	3,120	3,120	2,534	1,947	1,947	7,767	17,315	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	10.15%	10.14%	Monthly	Yes	100	313	413	453	494	535	570	10,827	12,879	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	7.89%	7.88%	Monthly	Yes	156	467	623	664	689	692	709	8,393	11,147	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	7.88%	7.87%	Monthly	Yes	178	534	712	800	806	825	845	8,947	12,223	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	7.90%	7.89%	Monthly	Yes	158	473	631	672	698	701	718	8,499	11,298	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	7.88%	7.86%	Monthly	Yes	147	440	587	733	721	720	717	9,445	12,336	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	7.89%	7.88%	Monthly	Yes	159	477	636	765	739	765	766	9,258	12,293	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	7.89%	7.88%	Monthly	Yes	152	455	607	650	629	667	676	8,481	11,103	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	7.89%	7.88%	Monthly	Yes	143	428	571	625	609	617	610	7,807	10,268	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	7.87%	7.86%	Monthly	Yes	147	441	595	663	662	660	655	9,327	11,967	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	8.46%	8.45%	Monthly	Yes	30	89	119	207	233	266	304	10,593	11,093	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	8.44%	8.43%	Monthly	Yes	17	51	68	137	158	184	215	8,256	9,950	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	8.44%	8.43%	Monthly	Yes	16	49	65	134	157	183	217	8,252	9,943	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	8.44%	8.43%	Monthly	Yes	16	49	65	134	157	182	217	8,232	9,922	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	8.44%	8.43%	Monthly	Yes	18	54	72	141	161	186	220	8,127	9,855	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	8.23%	8.10%	Monthly	Yes	227	514	741	710	745	787	797	7,536	10,575	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	8.09%	8.08%	Monthly	Yes	194	545	739	754	779	799	802	7,662	10,796	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	8.12%	8.11%	Monthly	Yes	193	543	736	749	772	806	815	7,625	10,763	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	8.14%	8.13%	Monthly	Yes	193	543	736	750	771	806	814	7,625	10,766	
Foreign	Enel Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	8.09%	8.08%	Monthly	Yes	191	530	721	732	769	813	822	7,774	10,910	
Foreign	Enel Brasil	Brazil	Foreign	San 4131 EGP - 1	Spain	US\$	4.09%	4.08%	Biannual	Yes	2,072	2,072	4,144	4,144	4,144	4,144	24,864	-	41,440	
Foreign	Enel Brasil	Brazil	Foreign	China 4131 EGP - 1	Italy	US\$	4.09%	4.08%	Biannual	Yes	2,157	2,157	4,314	4,313	4,313	4,313	25,879	-	43,131	
Foreign	Enel Brasil	Brazil	Foreign	San 4131 EGP - 2	Spain	US\$	3.82%	3.40%	Biannual	Yes	1,853	1,853	3,706	3,707	3,707	3,707	22,240	-	37,088	
Foreign	Enel Brasil	Brazil	Foreign	China 4131 EGP - 2	England	US\$	3.54%	3.40%	Biannual	Yes	1,736	1,353	3,089	3,090	3,090	3,090	18,794	-	31,154	
Foreign	Enel Brasil	Brazil	Foreign	Scotiabank 4131	Canada	US\$	2.01%	2.00%	Biannual	Yes	-	-	-	-	-	-	68,025	-	68,025	
Total											223,605	459,308	682,913	677,298	440,664	408,102	285,904	872,536	2,984,524	



In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Company	Country	Taxpayer ID No.	Financial Institution	Country	Currency	Effective Interest Rate	Nominal Interest Rate	Type of Amortization	Secured	12-31-2021										
											Current		Total Current	Non-Current					Total Non-Current		
												Less than 90 days	More than 90 days		One to two years	Two to three years	Three to four years	Four to five years	More than five years		
Foreign	Enel Distribución Río S.A.	Brazil	Foreign	BNP Paribas 4131	Brazil	BRL	8.77%	8.40%	At Maturity	Yes		74,277		74,277							
Foreign	Enel Distribución Río S.A.	Brazil	Foreign	Bndes Capex 2012 Finame	Brazil	BRL	3.40%	3.00%	Monthly	Yes			1,112	1,465	618						618
Foreign	Enel Distribución Río S.A.	Brazil	Foreign	BNP Paribas 4131 II	France	US\$	1.70%	1.69%	At Maturity	Yes		14	39,290	39,304							
Foreign	Enel Distribución Río S.A.	Brazil	Foreign	Scotiabank 4131 III	Canada	US\$	1.40%	1.39%	At Maturity	Yes		215		215			36,970				36,970
Foreign	Enel Distribución Río S.A.	Brazil	Foreign	Scotiabank 4131 IV	Canada	US\$	1.18%	1.17%	At Maturity	Yes		109		109			22,182				22,182
Foreign	Codensa	Colombia	Foreign	Banco BBVA Colombia S.A.	Colombia	COP	4.73%	4.67%	Biannual	No			2,055	2,055							
Foreign	Codensa	Colombia	Foreign	Banco de Bogotá S.A.	Colombia	COP	3.99%	3.95%	Monthly	No	209	638		847	837	838	838	279			2,792
Foreign	Codensa	Colombia	Foreign	Banco BBVA Colombia S.A.	Colombia	COP	3.28%	3.26%	Biannual	No		7,391		7,391	16,380	16,380	8,190				40,950
Foreign	Codensa	Colombia	Foreign	Financiera de Desarrollo Territorial S.A.	Colombia	COP	0.00%	0.00%	Monthly	Yes	114	342		456	304						304
Foreign	Codensa	Colombia	Foreign	Financiera de Desarrollo Territorial S.A.	Colombia	COP	0.00%	0.00%	Monthly	Yes	150	451		601	501						601
Foreign	Codensa	Colombia	Foreign	Banco de Desarrollo Territorial S.A.	Colombia	COP	0.00%	0.00%	Quarterly	Yes	66	199		265	244						244
Foreign	Codensa	Colombia	Foreign	Banco Itaú CorpBanca Colombia S.A.	Colombia	COP	2.74%	2.72%	Monthly	No	280	845		1,125	1,121	93					1,214
Foreign	Codensa	Colombia	Foreign	Banco Itaú CorpBanca Colombia S.A.	Colombia	COP	2.59%	2.57%	Monthly	No	842	2,532		3,374	281						281
Foreign	Codensa	Colombia	Foreign	Banco Itaú CorpBanca Colombia S.A.	Colombia	COP	2.65%	2.63%	Monthly	No	215	648		863	144						144
Foreign	Codensa	Colombia	Foreign	Banco Itaú CorpBanca Colombia S.A.	Colombia	COP	2.80%	2.78%	Monthly	No	64	193		257	257	43					300
Foreign	Codensa	Colombia	Foreign	Bancolombia	Colombia	COP	2.82%	2.80%	Quarterly	No		50,218		50,218							
Foreign	Codensa	Colombia	Foreign	Bancolombia	Colombia	COP	2.82%	2.80%	Quarterly	No		61,103		61,103							
Foreign	Codensa	Colombia	Foreign	Scotiabank Colpatría S.A.	Colombia	COP	3.64%	3.61%	Quarterly	No		457		457				98,280			98,280
Foreign	Codensa	Colombia	Foreign	Bancolombia	Colombia	COP	2.74%	2.72%	Annual	No		15,590		15,590	14,742	14,742	14,742				59,998
Foreign	Codensa	Colombia	Foreign	Banco BBVA Colombia S.A.	Colombia	COP	5.82%	5.72%	Quarterly	No		495		495							495
Foreign	Codensa	Colombia	Foreign	Bancolombia	Colombia	COP	4.42%	4.37%	Quarterly	No		248		248							63,882
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Bndes Capex 12 Finame	Brazil	BRL	3.39%	3.00%	Monthly	Yes	186	555		741	370						370
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Banco do Brasil (Bond d)	USA	US\$	1.31%	1.17%	At Maturity	Yes	3			3		1,143					1,143
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Banco do Brasil (Bond p)	USA	US\$	6.37%	6.36%	At Maturity	Yes	21			21		1,638					1,638
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	BNB Contrato – Semirrádio	Brazil	BRL	12.78%	12.77%	Monthly	Yes	1,175	3,432		4,607	4,576	4,576	4,576	4,576	6,102		24,408
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	BNB Contrato – Outras regiões	Brazil	BRL	12.78%	12.77%	Monthly	Yes	1,043	3,093		4,136	4,123	4,123	4,123	4,123	5,498		21,990
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Finop – Coelce	Brazil	BRL	5.93%	5.75%	Monthly	No		473		473	78,112						78,112
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Scotiabank 4131 III – Coelce	Canada	US\$	1.23%	1.22%	At Maturity	No		473		473							23,523
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	BNP 4131 III – Coelce	France	US\$	2.15%	2.14%	At Maturity	No		131		131							23,523
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	BNP 4131 III – Coelce	France	US\$	1.56%	1.55%	At Maturity	No	23,619			23,619							
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Scotiabank 4131 – Coelce IV	Canada	US\$	1.46%	1.45%	At Maturity	No	283			283	40,207						40,207
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Sumitomo 4131 – Coelce	Japan	US\$	2.10%	2.09%	At Maturity	No	228			228		50,094					50,094
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Scotiabank Perú S.A.A.	Peru	PEN	3.35%	3.33%	At Maturity	No	10			10		25,034					25,034
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Banco Internacional del Perú S.A.	Peru	PEN	3.75%	3.70%	At Maturity	No	76	42,557		42,633							
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Banco de Crédito del Perú S.A.	Peru	PEN	2.61%	2.58%	At Maturity	No				3		35,047					35,047
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Scotiabank Perú S.A.A.	Peru	PEN	3.70%	3.65%	At Maturity	No	3			3		32,544					32,544
Foreign	Enel Distribución Goiás S.A.	Brazil	Foreign	Bndes CG 2018	Brazil	BRL	16.91%	16.90%	Monthly	Yes	1,817	5,228		7,045	2,903						2,903
Foreign	Enel Distribución Goiás S.A.	Brazil	Foreign	Scotiabank 4131 Ceig	USA	US\$	2.39%	2.38%	At Maturity	Yes	391	48,762		49,153							
94.271.000-3	Enel Américas S.A.	Chile	Foreign	Overdraft facility (Banco Santander)	Chile	CLP	6.00%	6.00%	At Maturity	No				1							
94.271.000-3	Enel Américas S.A.	Chile	Foreign	Commitment Fee (BBVA NY)	USA	US\$	0.38%	0.38%	Quarterly	No	5			5							
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	FINOP – 2º Protocol	Brazil	BRL	4.08%	3.75%	Monthly	Yes	576	1,817		2,393	2,474	865					3,339
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BNP 4131 II – Eletropaulo	France	US\$	1.71%	1.70%	At Maturity	No	237			237		44,097					44,097
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BNP 4131 III – Eletropaulo	France	US\$	1.96%	1.95%	At Maturity	No	335			335		83,785					83,785
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	Scotiabank 4131 II – Eletropaulo	Canada	US\$	2.30%	2.29%	At Maturity	No	111			111		39,508					39,508
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	BNP 4131 IV – Eletropaulo	France	BRL	8.56%	8.41%	At Maturity	No	12			12		49,885					49,885
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	Scotiabank 4131 III – Eletropaulo	Canada	US\$	2.57%	2.56%	At Maturity	No	509			509				55,790			55,790
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	MUFOP 4131 – Eletropaulo	Brazil	US\$	1.93%	1.98%	At Maturity	No	238			238		38,747					38,747
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	Scotiabank 4131 IV	Canada	US\$	2.31%	2.30%	At Maturity	No	573			573				77,217			77,217
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Foreign	7ª emissão de Notas Promissórias – 3ª série	Brazil	BRL	6.30%	6.29%	At Maturity	No						55,807					55,807
Foreign	Enel Generación Plura S.A.	Peru	Foreign	BBVA Continental	Peru	US\$	1.61%	1.60%	At Maturity	No	2			2		38,032					38,032
Foreign	Enel Perú S.A.C.	Peru	Foreign	Scotiabank	Peru	PEN	0.55%	0.55%	At Maturity	No	2	155,209		155,211							
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	BBVA	Colombia	COP	3.50%	3.50%	At Maturity	No	175			175							24,570
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	4.02%	4.02%	At Maturity	No	130			130							36,855
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	4.34%	4.34%	At Maturity	No	53			53							49,140
Foreign	EGP Cachoira Dourada S.A.	Brazil	Foreign	Scotiabank 4131	Canada	US\$	1.47%	1.46%	At Maturity	Yes	84			84	31,338						31,338
Foreign	EGP Perú S.A.	Peru	Foreign	European Investment Bank	Peru	US\$	1.01%	1.01%	Biannual	Yes	2,025	10,188		12,213	12,000	12,000	12,000	12,000	76,000		124,000
Foreign	Enel Generación Perú S.A.	Peru	Foreign	Banco Continental	Peru	PEN	0.88%	0.88%	At Maturity	No		46,039		46,039							
Foreign	Enel Trading Brasil S.A.	Brazil	Foreign	Banco Itaú S.A.	Brazil	BRL	0.35%	0.35%	At Maturity	No	4			4							
Foreign	Grupo EGP Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	10.15%	10.14%	Monthly	Yes	71	245		316	391	429	468	507	10,803		12,598
Foreign	Grupo EGP Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	12.00%	11.99%	Monthly	Yes	216	472		688	646	626	649	652	8,577		11,150
Foreign	Grupo EGP Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	11.96%	11.95%	Monthly	Yes	226	486		712	735	754	760	778	9,226		12,263
Foreign	Grupo EGP Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	12.07%	12.06%	Monthly	Yes	220	481		701	658	637	661	664	8,735		11,356
Foreign	Grupo EGP Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	11.94%	11.93%	Monthly	Yes	214	450		664	617	690	680	678	9,574		12,239
Foreign	Grupo EGP Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	12.03%	12.02%	Monthly	Yes	650	1,418		2,068	1,890	1,926	1,866	1,938	26,052		33,680
Foreign	Grupo EGP Brasil	Brazil	Foreign	Banco do Nordeste	Brazil	BRL	12.13%	12.09%	Monthly	Yes	214	456		670	615	623	623	390	9,381		11,965
Foreign	Grupo EGP Brasil	Brazil																			

b) Unsecured bonds

The detail of Unsecured bonds by currency and maturity as of December 31, 2022 and 2021 is as follows:

-Summary of Unsecured bonds by currency and maturity

In thousands of U.S. dollars – ThUS\$

Country	Currency	Nominal Interest Rate	Secured / Unsecured	12-31-2022							Total Non-Current	
				Maturity		Total Current	Maturity					
				One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years		More than five years
Chile	US\$	5.30%	Unsecured	-	4,405	4,405	-	-	592,135	-	-	592,135
Peru	US\$	6.34%	Unsecured	275	-	275	-	-	-	-	10,017	10,017
Peru	PEN	6.01%	Unsecured	3,073	43,322	46,395	39,965	36,712	26,223	23,600	132,032	258,532
Brazil	BRL	12.03%	Unsecured	48,474	83,448	131,922	192,771	91,014	174,485	54,453	461,773	974,496
Colombia	COP	13.38%	Unsecured	9,763	157,795	167,558	142,668	155,966	-	51,558	148,983	499,175
Total				61,585	288,970	350,555	375,404	283,692	792,843	129,611	752,805	2,334,355

In thousands of U.S. dollars – ThUS\$

Country	Currency	Nominal Interest Rate	Secured / Unsecured	12-31-2021							Total Non-Current	
				Maturity		Total Current	Maturity					
				One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years		More than five years
Chile	US\$	5.30%	Unsecured	-	4,405	4,405	-	-	-	590,081	-	590,081
Chile	UF	5.75%	Unsecured	-	3,305	3,305	-	-	-	-	-	-
Peru	US\$	6.34%	Unsecured	-	275	275	-	-	-	-	10,008	10,008
Peru	PEN	6.02%	Unsecured	3,198	30,223	33,421	40,054	38,153	35,047	25,034	148,575	286,863
Brazil	BRL	10.39%	Unsecured	41,089	34,877	75,966	58,317	174,791	85,741	159,548	232,860	711,257
Colombia	COP	8.24%	Unsecured	11,659	213,741	225,400	187,978	169,988	185,806	-	238,890	782,662
Total				55,946	286,826	342,772	286,349	382,932	306,594	774,663	630,333	2,380,871

-Unsecured bonds by company

In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Company	Country	Taxpayer ID No.	Name	Country	Currency	Effective Interest Rate	Nominal Interest Rate	Maturity	12-31-2022										
										Maturity			Maturity				Total Non-Current			
										Less than 90 days	More than 90 days	Total Current	One to two years	Two to three years	Three to four years	Four to five years		More than five years		
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debêntures 5ª Emissão - 2 série (CEAR25)	Brazil	BRL	12.07%	12.07%	Annual	95	18,142	18,237	14,576	-	-	-	-	-	-	14,576
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debêntures 6ª Emissão - 1 série (CEAR16)	Brazil	BRL	13.52%	13.52%	At Maturity	46	7,576	7,622	-	-	-	-	-	-	-	-
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debêntures 6ª Emissão - 2 série (CEAR26)	Brazil	BRL	12.28%	12.28%	Annual	174	-	174	40,615	25,569	-	-	-	-	-	66,184
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debêntures 7ª Emissão - 1 série (COCE17)	Brazil	BRL	13.02%	13.02%	Annual	34,447	-	34,447	-	-	-	-	-	-	-	-
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debêntures 7ª Emissão - 1 série (COCE27)	Brazil	BRL	10.45%	10.45%	At Maturity	2,547	-	2,547	71,288	-	-	-	-	-	-	71,288
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debêntures 8ª Emissão	Brazil	BRL	7.58%	7.58%	At Maturity	880	-	880	-	-	-	-	-	118,074	118,074	
Foreign	Enel Generación Perú S.A.	Peru	Foreign	Banco Continental Terc Prog 8th Series A issue	Peru	US\$	6.44%	6.34%	At Maturity	275	-	275	-	-	-	-	-	10,017	10,017	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	6.15%	6.06%	At Maturity	-	113	113	-	-	-	-	-	13,111	13,111	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	5.06%	5.06%	At Maturity	-	79	79	-	10,489	-	-	-	-	10,489	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	5.19%	5.13%	At Maturity	291	-	291	-	-	-	-	-	13,112	13,112	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	7.41%	7.28%	At Maturity	241	-	241	-	-	-	-	-	9,309	9,309	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	7.51%	7.38%	At Maturity	-	138	138	-	-	-	-	-	15,734	15,734	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	6.44%	6.34%	At Maturity	-	15,786	15,786	-	-	-	-	-	-	-	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	6.44%	6.34%	At Maturity	381	-	381	20,978	-	-	-	-	-	20,978	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	8.29%	8.13%	At Maturity	431	-	431	-	-	-	-	-	18,356	18,356	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	6.19%	6.09%	At Maturity	777	26,223	27,000	-	-	-	-	-	-	-	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	6.09%	6.00%	At Maturity	-	250	250	18,987	-	-	-	-	-	18,987	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	5.80%	5.72%	At Maturity	-	200	200	-	26,223	-	-	-	-	26,223	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	5.45%	5.38%	At Maturity	392	-	392	-	-	26,223	-	-	-	26,223	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Government Fund	Peru	PEN	5.99%	5.91%	At Maturity	-	252	252	-	-	-	-	-	34,089	34,089	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	AFP	Peru	PEN	5.13%	5.06%	At Maturity	561	-	561	-	-	-	23,600	-	-	23,600	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	AFP, Government Fund, Insurance	Peru	PEN	4.36%	4.31%	At Maturity	-	282	282	-	-	-	-	-	28,320	28,320	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds B12-13	Colombia	COP	17.93%	16.84%	At Maturity	856	-	856	-	39,873	-	-	-	-	39,873	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds E7-17	Colombia	COP	6.46%	6.31%	At Maturity	170	-	170	41,247	-	-	-	-	-	41,247	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds E7-18	Colombia	COP	6.74%	6.58%	At Maturity	609	-	609	-	41,247	-	-	-	-	41,247	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds B12-18	Colombia	COP	16.57%	15.63%	At Maturity	1,156	-	1,156	-	-	-	-	-	32,997	32,997	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds B5-18	Colombia	COP	15.71%	14.86%	At Maturity	1,141	40,215	41,356	-	-	-	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds E4-19	Colombia	COP	6.30%	6.16%	At Maturity	242	57,745	57,987	-	-	-	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds B10-19	Colombia	COP	16.53%	15.60%	At Maturity	434	-	434	-	-	-	-	-	41,247	41,247	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds E4-2020	Colombia	COP	4.70%	4.62%	At Maturity	240	-	240	51,558	-	-	-	-	-	51,558	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds B7-2020	Colombia	COP	15.29%	14.48%	At Maturity	749	-	749	-	-	-	51,558	-	-	51,558	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds B15-09	Colombia	COP	19.39%	18.12%	At Maturity	287	-	287	11,426	-	-	-	-	-	11,426	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds Quimbo B15	Colombia	COP	16.62%	15.68%	At Maturity	332	-	332	-	-	-	-	-	41,247	41,247	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds Quimbo B12-13	Colombia	COP	18.15%	17.03%	At Maturity	722	-	722	-	74,847	-	-	-	-	74,847	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds Quimbo B16-14	Colombia	COP	17.20%	16.19%	At Maturity	677	-	677	-	-	-	-	-	33,493	33,493	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds Quimbo B10-14	Colombia	COP	16.84%	15.87%	At Maturity	762	-	762	38,438	-	-	-	-	-	38,438	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds B7-16	Colombia	COP	17.81%	16.73%	At Maturity	1,386	59,834	61,220	-	-	-	-	-	-	-	
94.271.00-3	Enel Américas S.A.	Chile	Foreign	Yankee bonds 2026	USA	US\$	7.76%	6.60%	At Maturity	-	5	5	-	-	-	858	-	-	858	
94.271.00-3	Enel Américas S.A.	Chile	Foreign	Yankee bonds Serie Única U.S. \$ 600 millones	USA	US\$	4.21%	4.00%	At Maturity	-	4,400	4,400	-	-	-	591,277	-	-	591,277	
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debêntures - 24ª Emissão - 1ª série	Brazil	BRL	13.35%	13.34%	Annual	2,307	-	2,307	66,291	65,444	-	-	-	-	131,735	
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debêntures - 24ª Emissão - 2ª série	Brazil	BRL	9.95%	9.94%	At Maturity	939	-	939	-	-	174,485	-	-	-	174,485	
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debêntures - 25ª Emissão	Brazil	BRL	10.19%	10.18%	Annual	1,338	-	1,338	-	-	-	-	-	137,028	137,028	
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debêntures - 26ª Emissão	Brazil	BRL	14.30%	14.29%	Annual	3,805	-	3,805	-	-	-	54,453	-	-	108,765	
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	7ª emissão de Notas Promissórias - 3ª série	Brazil	BRL	13.54%	13.53%	At Maturity	-	57,730	57,730	-	-	-	-	-	-	-	
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debêntures 27ª Emissão	Brazil	BRL	14.12%	14.11%	Annual	1,895	-	1,895	-	-	-	-	-	152,369	152,369	
Total										61,585	288,970	350,555	375,404	283,692	792,843	129,611	752,805	2,334,355		

In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Company	Country	Taxpayer ID No.	Name	Country	Currency	Effective Interest Rate	Nominal Interest Rate	Maturity	12-31-2021								
										Maturity			Maturity					Total Non-Current
										Less than 90 days	More than 90 days	Total Current	One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Foreign	Codensa	Colombia	Foreign	Bonds B12-13	Colombia	COP	10.31%	9.94%	At Maturity	604	-	604	-	-	47,504	-	-	47,504
Foreign	Codensa	Colombia	Foreign	Bonds E5-17	Colombia	COP	7.39%	7.39%	At Maturity	3,976	66,339	70,315	-	-	-	-	-	-
Foreign	Codensa	Colombia	Foreign	Bonds E7-17	Colombia	COP	6.46%	6.31%	At Maturity	203	-	203	-	49,140	-	-	-	49,140
Foreign	Codensa	Colombia	Foreign	Bonds E7-18	Colombia	COP	6.74%	6.58%	At Maturity	725	-	725	-	-	49,140	-	-	49,140
Foreign	Codensa	Colombia	Foreign	Bonds B12-18	Colombia	COP	9.04%	8.75%	At Maturity	772	-	772	-	-	-	-	39,312	39,312
Foreign	Codensa	Colombia	Foreign	Bonds B5-18	Colombia	COP	8.23%	7.99%	At Maturity	732	-	732	47,912	-	-	-	-	47,912
Foreign	Codensa	Colombia	Foreign	Bonds E4-19	Colombia	COP	6.30%	6.16%	At Maturity	288	-	288	68,796	-	-	-	-	68,796
Foreign	Codensa	Colombia	Foreign	Bonds B10-19	Colombia	COP	9.01%	8.72%	At Maturity	291	-	291	-	-	-	-	49,140	49,140
Foreign	Codensa	Colombia	Foreign	Bonds E4-2020	Colombia	COP	4.70%	4.62%	At Maturity	286	-	286	-	61,425	-	-	-	61,425
Foreign	Codensa	Colombia	Foreign	Bonds B7-2020	Colombia	COP	7.84%	7.62%	At Maturity	472	-	472	-	-	-	-	61,425	61,425
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debêntures 5ª Emissão - 1 série (CEAR15)	Brazil	BRL	5.29%	5.28%	Annual	-	31,448	31,448	-	-	-	-	-	-
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debêntures 5ª Emissão - 2 série (CEAR25)	Brazil	BRL	17.44%	17.43%	Annual	93	-	93	19,967	13,352	-	-	-	33,319
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debêntures 6ª Emissão - 1 série (CEAR16)	Brazil	BRL	5.44%	5.43%	At Maturity	33	-	33	7,181	-	-	-	-	7,181
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debêntures 6ª Emissão - 2 série (CEAR26)	Brazil	BRL	17.65%	17.64%	Annual	170	-	170	-	34,609	24,096	-	-	58,705
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debêntures 7ª Emissão - 1 série (COCE17)	Brazil	BRL	4.97%	4.96%	Annual	32,623	-	32,623	31,169	-	-	-	-	31,169
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Debêntures 7ª Emissão - 1 série (COCE27)	Brazil	BRL	15.79%	15.78%	At Maturity	2,298	-	2,298	-	63,993	-	-	-	63,993
Foreign	Enel Generación Perú S.A.	Peru	Foreign	BBVA Terc Prog 8th Series A Issue	Peru	US\$	6.44%	6.34%	At Maturity	-	275	275	-	-	-	-	10,008	10,008
Foreign	Enel Generación Perú S.A.	Peru	Foreign	BBVA Terc Prog 1st Series A Issue	Peru	PEN	6.41%	6.31%	At Maturity	11	6,258	6,269	-	-	-	-	-	-
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Interseguro Cia de Seguros	Peru	PEN	6.38%	6.28%	At Maturity	-	10,150	10,150	-	-	-	-	-	-
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	6.15%	6.06%	At Maturity	-	108	108	-	-	-	-	12,517	12,517
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	FCR - Macrofondos	Peru	PEN	5.64%	5.56%	At Maturity	248	12,517	12,765	-	-	-	-	-	-
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	5.06%	5.00%	At Maturity	-	75	75	-	-	10,013	-	-	10,013
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	5.19%	5.13%	At Maturity	278	-	278	-	-	-	-	12,517	12,517
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	7.41%	7.28%	At Maturity	230	-	230	-	-	-	-	8,887	8,887
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	7.51%	7.38%	At Maturity	-	126	126	-	-	-	-	15,020	15,020
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	6.44%	6.34%	At Maturity	-	50	50	15,020	-	-	-	-	15,020
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	6.44%	6.34%	At Maturity	363	-	363	-	20,027	-	-	-	20,027
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	8.29%	8.13%	At Maturity	411	-	411	-	-	-	-	17,524	17,524
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	6.19%	6.09%	At Maturity	742	-	742	25,034	-	-	-	-	25,034
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	6.09%	6.00%	At Maturity	-	239	239	-	18,126	-	-	-	18,126
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	5.80%	5.72%	At Maturity	-	191	191	-	-	25,034	-	-	25,034
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Rimac Internacional Cia de Seguros	Peru	PEN	5.45%	5.38%	At Maturity	374	-	374	-	-	-	25,034	-	25,034
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Government Fund	Peru	PEN	5.99%	5.91%	At Maturity	-	240	240	-	-	-	-	32,544	32,544
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	AFP	Peru	PEN	5.13%	5.06%	At Maturity	542	-	542	-	-	-	-	22,530	22,530
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	AFP, Government Fund, Insurance	Peru	PEN	4.36%	4.31%	At Maturity	-	269	269	-	-	-	-	27,036	27,036
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds B15-09	Colombia	COP	11.67%	11.19%	At Maturity	212	-	212	-	13,636	-	-	-	13,636
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds Quimbo B10	Colombia	COP	8.97%	8.68%	At Maturity	330	73,699	74,029	-	-	-	-	-	-
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds Quimbo B15	Colombia	COP	9.09%	8.80%	At Maturity	223	-	223	-	-	-	-	49,113	49,113
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds Quimbo B12-13	Colombia	COP	10.52%	10.13%	At Maturity	515	-	515	-	-	89,161	-	-	89,161
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds Quimbo B16-14	Colombia	COP	9.63%	9.30%	At Maturity	465	-	465	-	-	-	-	39,900	39,900
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds Quimbo B10-14	Colombia	COP	9.29%	8.99%	At Maturity	516	-	516	-	-	-	-	-	45,787
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds B7-16	Colombia	COP	10.20%	9.83%	At Maturity	975	-	975	71,270	-	-	-	-	71,270
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bonds E6-16	Colombia	COP	7.59%	7.38%	At Maturity	75	73,703	73,778	-	-	-	-	-	-
94.271.00-3	Enel Américas S.A.	Chile	Foreign	Yankee bonds 2026	USA	US\$	7.76%	6.60%	At Maturity	-	5	5	-	-	-	-	858	858
94.271.00-3	Enel Américas S.A.	Chile	Foreign	Bonds UF 269	Chile	UF	7.02%	5.75%	Biannual	-	3,305	3,305	-	-	-	-	-	-
94.271.00-3	Enel Américas S.A.	Chile	Foreign	Yankee bonds single serie U.S. \$ 600 millions	USA	US\$	4.21%	4.00%	At Maturity	-	4,400	4,400	-	-	-	-	-	-
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debêntures - 24ª emissão - 1ª serie	Brazil	BRL	5.29%	5.28%	Annual	1,463	-	1,463	-	62,837	61,646	-	-	124,483
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debêntures - 24ª emissão - 2ª serie	Brazil	BRL	15.24%	15.23%	At Maturity	869	-	869	-	-	-	159,548	-	160,548
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debêntures - 25ª emissão	Brazil	BRL	15.77%	15.76%	Annual	1,224	-	1,224	-	-	-	-	129,755	129,755
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Debêntures - 26ª emissão	Brazil	BRL	9.31%	9.30%	Annual	2,244	-	2,244	-	-	-	-	103,105	103,105
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	7ª emissão de Notas Promissórias - 1ª série	Brazil	BRL	6.30%	6.29%	At Maturity	35	1,679	1,714	-	-	-	-	-	-
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	7ª emissão de Notas Promissórias - 2ª série	Brazil	BRL	6.30%	6.29%	At Maturity	35	1,750	1,785	-	-	-	-	-	-
Total										55,946	286,826	342,772	286,349	382,932	306,594	774,863	630,333	2,380,871

c) Secured bonds

The detail of secured bonds by currency and maturity as for December 31, 2022 and 2021, is as follows:

-Summary of secured bonds by currency and maturity

In thousands of U.S. dollars – ThUS\$

Country	Currency	Nominal Interest Rate	Secured / Unsecured	12-31-2022							Total Non-Current	
				Maturity			Total Current	Maturity				
				One to three months	Three to twelve months	One to two years		Two to three years	Three to four years	Four to five years		More than five years
Brazil	BRL	12.04%	Secured	6,691	150,619	157,310	19,163	19,880	19,893	19,553	35,145	113,634
Total				6,691	150,619	157,310	19,163	19,880	19,893	19,553	35,145	113,634

In thousands of U.S. dollars – ThUS\$

Country	Currency	Nominal Interest Rate	Secured / Unsecured	12-31-2021							Total Non-Current	
				Maturity			Total Current	Maturity				
				One to three months	Three to twelve months	One to two years		Two to three years	Three to four years	Four to five years		More than five years
Brazil	BRL	14.40%	Secured	6,800	142,081	148,881	142,194	16,963	17,637	17,650	49,281	243,725
Total				6,800	142,081	148,881	142,194	16,963	17,637	17,650	49,281	243,725

-Secured liabilities by company

In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Company	Country	Taxpayer ID No.	Name	Country	Currency	Effective Interest Rate	Nominal Interest Rate	Maturity	12-31-2022							Total Non-Current	
										Maturity			Total Current	Maturity				
										Less than 90 days	More than 90 days	One to two years		Two to three years	Three to four years	Four to five years		More than five years
Foreign	Enel Green Power Volta Grande	Brazil	Foreign	Debêntures 1ª Emissão (EGVG11) - 1ª Série	Brazil	BRL	9.61%	9.56%	Annual	637	11,816	12,453	12,196	12,196	12,196	22,158	70,943	
Foreign	Enel Green Power Volta Grande	Brazil	Foreign	Debêntures 1ª Emissão (EGVG21) - 2ª Série	Brazil	BRL	9.57%	9.56%	Annual	346	6,560	6,906	6,766	6,766	6,766	12,294	39,358	
Foreign	Enel Distribuição Sao Paulo	Brazil	Foreign	Debêntures - 23ª Emissão 2ª Série	Brazil	BRL	13.84%	13.81%	Annual	5,708	132,057	137,765	-	-	-	-	-	
Foreign	Enel Brasil	Brazil	Foreign	Itaú Unibanco S.A.	Brazil	BRL	13.60%	13.59%	Biannual	-	88	88	98	394	458	309	477	1,736
Foreign	Enel Brasil	Brazil	Foreign	Itaú Unibanco S.A.	Brazil	BRL	13.68%	13.67%	Biannual	-	98	98	103	524	473	281	216	1,597
Total										6,691	150,619	157,310	19,163	19,880	19,893	19,553	35,145	113,634

In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Company	Country	Taxpayer ID No.	Name	Country	Currency	Effective Interest Rate	Nominal Interest Rate	Maturity	12-31-2022							Total Non-Current	
										Maturity			Total Current	Maturity				
										Less than 90 days	More than 90 days	One to two years		Two to three years	Three to four years	Four to five years		More than five years
Foreign	Enel Green Power Volta Grande	Brazil	Foreign	Debêntures 1ª Emissão (EGVG11) - 1ª Série	Brazil	BRL	14.92%	14.91%	Annual	596	10,663	11,259	10,814	10,814	10,814	10,814	30,931	74,187
Foreign	Enel Green Power Volta Grande	Brazil	Foreign	Debêntures 1ª Emissão (EGVG21) - 2ª Série	Brazil	BRL	14.91%	14.90%	Annual	361	5,888	6,249	6,009	6,009	6,009	17,183	41,219	
Foreign	Enel Distribuição Sao Paulo	Brazil	Foreign	Debêntures - 23ª Emissão 2ª Série	Brazil	BRL	4.94%	4.93%	Annual	5,831	125,080	130,911	125,176	-	-	-	-	125,176
Foreign	Grupo EGP Brasil	Brazil	Foreign	Itaú Unibanco S.A.	Brazil	BRL	18.64%	18.63%	Biannual	6	200	206	108	49	350	407	716	1,630
Foreign	Grupo EGP Brasil	Brazil	Foreign	Itaú Unibanco S.A.	Brazil	BRL	18.63%	18.62%	Biannual	6	250	256	87	91	464	420	451	1,613
Total										6,800	142,081	148,881	142,194	16,963	17,637	17,650	49,281	243,725

-Fair value measurement and hierarchy

The fair value of current and non-current secured and unsecured liabilities as of December 31, 2022 totaled ThUS\$ 2,826,040 (ThUS\$ 3,146,336 as of December 31, 2021). These liabilities have been classified as Level 2 fair value measurement based on the entry data used in the valuation techniques used (see Note 3.h). It is important to note that these financial liabilities are measured at amortized cost (see Note 3.g.4.)

-Detail of other obligations

In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Company	Country	Taxpayer ID No.	Financial Institution	Country	Currency	Nominal Interest Rate	Maturity	12-31-2022								
									Maturity		Total Current	Maturity				Total Non-Current	
		Less than 90 days	More than 90 days	One to two years	Two to three years	Three to four years	Four to five years	More than five years									
Foreign	Enel Green Power Volta Grande	Brazil	Foreign	Banco Daycoval (Factoring payable)	Brazil	BRL	1.35%	At Maturity	827	-	827	-	-	-	-	-	-
Total									827	-	827	-	-	-	-	-	-

In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Company	Country	Taxpayer ID No.	Financial Institution	Country	Currency	Nominal Interest Rate	Maturity	12-31-2021								
									Maturity		Total Current	Maturity				Total Non-Current	
		Less than 90 days	More than 90 days	One to two years	Two to three years	Three to four years	Four to five years	More than five years									
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	ECFS 0292/2010 (Luz para Todos VI)	Brazil	BRL	6.00%	Monthly	64	85	149	-	-	-	-	-	-
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	ECFS 0310/2010 (Luz para Todos VII)	Brazil	BRL	6.00%	Monthly	73	218	291	242	-	-	-	-	242
Foreign	Enel Generación Costanera S.A.	Argentina	Foreign	Mitsubishi (guaranteed debt)	Argentina	US\$	0.25%	Quarterly	1,434	4,314	5,748	8,235	4,741	4,787	7,394	11,053	36,210
Foreign	Enel Distribución Goiás S.A.	Brazil	Foreign	FIDC Série A	Brazil	BRL	7.57%	Monthly	975	7,304	8,279	-	-	-	-	-	-
Foreign	Enel Distribución Goiás S.A.	Brazil	Foreign	FIDC Série B	Brazil	BRL	21.68%	Monthly	816	5,020	5,836	-	-	-	-	-	-
Foreign	Enel Distribución Goiás S.A.	Brazil	Foreign	Mútuo CelgPar 41211376/2014	Brazil	BRL	6.80%	Monthly	604	1,729	2,333	761	398	1,860	2,050	1,862	6,931
Foreign	Enel Distribución Goiás S.A.	Brazil	Foreign	Eletrobras	Brazil	BRL	6.00%	Monthly	105	316	421	160	80	-	-	-	240
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bank of Nova Scotia	Canada	US\$	0.30%	Annual	13	-	13	-	-	-	-	-	-
Foreign	Codensa	Colombia	Foreign	Bank of Nova Scotia	Canada	US\$	0	Annual	-	19	19	-	-	-	-	-	-
Total									4,084	19,005	23,089	9,398	5,219	6,647	9,444	12,915	43,623

d) Hedged debt

The debt denominated in U.S. dollars for ThUS\$ 178,313 held by the Group as of December 31, 2022, is related to future cash flow hedges for the Group's U.S. dollar-linked operating revenues (ThUS\$ 74,313 and ThUS\$ 35,064 as of December 31, 2021 and 2020, respectively) (see Note 3.n).

The following table details changes in "Reserve for cash flow hedges" for the years ended December 31, 2022, 2021 and 2020, due to exchange differences from this debt:

In thousands of U.S. dollars – ThUS\$

	2022	2021	2020
Balance in hedging reserves (hedging revenues) at the beginning of the year, net	(7,272)	(8,683)	(9,453)
Foreign currency exchange differences recorded in equity, net	3,456	(980)	(1,299)
Recognition of foreign currency exchange differences revenue, net	2,155	1,601	1,268
Foreign currency translation differences	(316)	790	801
Balance in hedging reserves (hedging revenues) at the end of the year, net	(1,977)	(7,272)	(8,683)

e) Other information.

As of December 31, 2022, the Group has unconditionally available long-term credit lines for an amount of ThUS \$765,000 (ThUS \$ 1,119,278 as of December 31, 2021).

f) Future undiscounted debt flows

The following table shows the estimates of undiscounted cash flows by type of financial debt:

-Summary of bank loans by currencies and maturities

In thousands of U.S. dollars – ThUS\$

Country	Currency	Nominal Interest Rate	12-31-2022									
			Maturity		Total Current	Maturity					Total Non-Current	
			Less than 90 days	More than 90 days		One to two years	Two to three years	Three to four years	Four to five years	More than five years		
Chile	US\$	4.62%	1,495	4,486	5,981	105,997	-	-	-	-	-	105,997
Peru	PEN	3.88%	39,812	76,268	116,080	64,930	55,919	-	-	-	-	120,849
Peru	US\$	2.79%	5,452	201,517	206,969	52,155	27,589	26,927	22,683	124,082	-	253,436
Colombia	COP	10.42%	79,199	116,218	195,417	93,894	94,004	261,836	227,294	242,324	-	919,352
Brazil	US\$	3.11%	96,765	102,463	199,228	313,493	294,325	134,865	29,481	146,403	-	918,567
Brazil	BRL	8.33%	23,172	66,719	89,891	179,739	86,846	83,877	80,718	565,855	-	997,035
Brazil	EUR	2.28%	406	12,204	12,610	12,362	10,038	7,784	7,629	28,948	-	66,761
Total			246,301	579,875	826,176	822,570	568,721	515,289	367,805	1,107,612		3,381,997

In thousands of U.S. dollars – ThUS\$

Country	Currency	Nominal Interest Rate	12-31-2021									
			Maturity		Total Current	Maturity					Total Non-Current	
			Less than 90 days	More than 90 days		One to two years	Two to three years	Three to four years	Four to five years	More than five years		
Chile	US\$	0.38%	5	-	5	-	-	-	-	-	-	-
Peru	PEN	2.28%	1,293	200,052	201,345	37,653	58,427	-	-	-	-	96,080
Peru	US\$	1.30%	2,611	57,665	60,276	13,877	51,341	13,009	12,882	78,632	-	169,741
Colombia	COP	2.97%	7,075	156,036	163,111	51,808	48,058	38,699	246,968	117,657	-	503,190
Brazil	US\$	2.02%	41,603	77,727	119,330	246,664	304,125	206,988	84,277	168,004	-	1,010,058
Brazil	BRL	8.61%	96,750	106,540	203,290	80,745	163,539	63,860	61,281	477,728	-	847,153
Brazil	EUR	2.28%	550	9,009	9,559	13,817	13,539	11,035	8,607	49,641	-	96,639
Total			149,887	607,029	756,916	444,564	639,029	333,591	414,015	891,662		2,722,861

-Summary of secured and unsecured bonds by currency and maturity

In thousands of U.S. dollars – ThUS\$

Country	Currency	Nominal Interest Rate	12-31-2022								
			Maturity		Total Current	Maturity					Total Non-Current
			Less than 90 days	More than 90 days		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Chile	US\$	5.30%	6,265	18,794	25,059	25,059	25,059	621,750	-	-	671,868
Peru	US\$	6.34%	166	499	665	666	666	666	666	10,055	12,719
Peru	PEN	6.01%	4,426	54,003	58,429	54,490	49,130	35,749	32,282	161,737	333,388
Colombia	COP	13.38%	137,168	88,408	225,576	196,824	199,552	27,307	118,696	138,077	680,456
Brazil	BRL	12.03%	70,168	334,189	404,357	317,814	194,037	263,119	128,945	625,603	1,529,518
Total			218,193	495,893	714,086	594,853	468,444	948,591	280,589	935,472	3,227,949

In thousands of U.S. dollars – ThUS\$

Country	Currency	Nominal Interest Rate	12-31-2021								
			Maturity		Total Current	Maturity					Total Non-Current
			Less than 90 days	More than 90 days		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Chile	US\$	5.30%	51	3,361	3,412	-	-	-	-	-	-
Chile	UF	5.75%	6,265	18,794	25,059	25,059	25,059	621,750	-	-	696,927
Peru	US\$	6.34%	158	474	632	632	632	632	632	10,684	13,212
Peru	PEN	6.02%	4,666	41,905	46,571	55,837	52,073	46,951	34,166	185,393	374,420
Colombia	COP	8.24%	85,917	199,861	285,778	239,807	211,135	217,630	16,894	278,596	964,062
Brazil	BRL	11.57%	61,728	264,363	326,091	306,033	275,037	172,368	227,997	377,920	1,359,355
Total			158,785	528,758	687,543	627,368	563,936	462,640	901,439	852,593	3,407,976

-Summary of other obligations by currency and maturity

In thousands of U.S. dollars – ThUS\$

Country	Currency	Nominal Interest Rate	12-31-2022								
			Maturity		Total Current	Maturity					Total Non-Current
			Less than 90 days	More than 90 days		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Brazil	BRL	1.35%	827	-	827	-	-	-	-	-	-
Total			827	-	827	-	-	-	-	-	-

In thousands of U.S. dollars – ThUS\$

Country	Currency	Nominal Interest Rate	12-31-2021								
			Maturity		Total Current	Maturity					Total Non-Current
			Less than 90 days	More than 90 days		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Argentina	US\$	0.25%	1,435	4,483	5,918	8,235	4,741	4,787	7,394	11,881	37,038
Colombia	US\$	0.16%	13	19	32	-	-	-	-	-	-
Brazil	BRL	9.01%	5,842	16,657	22,499	12,406	2,203	2,182	2,243	1,915	20,949
Total			7,290	21,159	28,449	20,641	6,944	6,969	9,637	13,796	57,987

21. Lease liabilities

As of December 31, 2022, and 2021, the balance of lease liabilities is as follows:

In thousands of U.S. dollars – ThUS\$

	Current		Non-Current	
	12-31-2022	12-31-2021	12-31-2022	12-31-2021
Lease liability	34,905	60,687	176,686	187,891
Total	34,905	60,687	176,686	187,891

21.1 Individualization of Lease Liabilities

In thousands of U.S. dollars – THUS\$

Taxpayer ID No.	Company	Country	Taxpayer ID No.	Company	Country	Currency	Effective Interest Rate	Maturity	12-31-2022								Total Non-Current					
									Maturity			Maturity			Total Current	More than five years		Total				
									One to three months	Three to twelve months	Over twelve months	One to two years	Two to three years	Three to four years					Four to five years			
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Banco Interbank del Perú	Peru	PEN	5.54%	Quarterly	102	-	-	102	-	-	-	-	-	-	-	-	-	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	BBVA Banco Continental	Peru	PEN	4.37%	Quarterly	2	1,806	1,808	-	-	-	-	-	-	-	-	-	-	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Corp MG	Peru	US\$	2.27%	Monthly	317	992	1,309	1,381	1,456	1,533	1,614	5,833	11,817	-	-	-	-	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	BuildingInmuebles Panamericana S.A.	Peru	PEN	5.19%	Monthly	60	181	241	253	87	-	-	-	-	-	-	-	340	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Mareauto Perú S.A.	Peru	PEN	7.77%	Monthly	96	299	395	244	-	-	-	-	-	-	-	-	244	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Scotiabank	Peru	PEN	1.61%	Quarterly	3	1,558	1,561	779	-	-	-	-	-	-	-	-	779	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Miscellaneous payables	Peru	US\$	8.73%	At Maturity	-	68	68	-	-	-	-	-	-	-	-	-	-	
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Miscellaneous payables	Peru	US\$	5.94%	Monthly	121	300	423	371	202	134	78	127	912	-	-	-	912	
Foreign	Enel Generación Plura S.A.	Peru	Foreign	Miscellaneous payables	Peru	PEN	4.44%	Monthly	10	30	40	32	-	-	-	-	-	-	-	-	32	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Bancolombia	Colombia	COP	6.22%	Monthly	468	974	1,442	1,330	1,374	1,420	1,467	13,214	18,005	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Carlos Enrique Giovanetti Mendoza	Colombia	COP	15.28%	Annual	95	-	95	5	5	7	8	1,444	1,469	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Luz Charria y Herederos S.A.S	Colombia	COP	11.31%	Annual	88	-	88	-	-	-	-	1,881	1,881	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	FBM S.A.S.	Colombia	COP	11.31%	Annual	52	-	52	-	-	-	-	1,037	1,037	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Agropecuaria Doña Barbara & Cia S.	Colombia	COP	11.31%	Annual	38	-	38	-	-	-	-	767	767	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Rotando Manjarrés Charria	Colombia	COP	11.31%	Annual	24	-	24	-	-	-	-	1,361	1,361	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	S&R Intercolombia S.A. E.S.P.	Colombia	COP	7.88%	Monthly	9	13	22	21	23	25	27	613	709	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	C.I. Alliance S.A.	Colombia	COP	7.50%	Monthly	76	157	233	222	239	257	276	3,103	4,097	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Terrapuerto SAS	Colombia	COP	7.50%	Monthly	57	108	165	166	178	191	206	2,309	3,050	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Compañía General	Colombia	COP	7.50%	Monthly	46	94	140	133	143	154	165	1,981	2,478	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Inversiones Macondal S.A.S	Colombia	COP	11.27%	Annual	127	-	127	-	-	-	-	1,066	1,066	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Agropecuaria Frigorifico Rodeo Ltda.	Colombia	COP	13.11%	Annual	93	-	93	-	-	-	-	910	910	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Transportes Especiales Aliados S.A.S	Colombia	COP	4.14%	Monthly	432	1,300	1,732	320	-	-	-	320	320	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Busexpress S.A.	Colombia	COP	9.50%	Monthly	161	481	642	680	71	-	-	761	761	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	ALD Automotive	Colombia	COP	9.25%	Monthly	100	163	263	148	30	-	-	178	178	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Various creditors	Colombia	COP	11.79%	Annual	79	4	83	-	5	5	6	1,547	1,666	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Various creditors	Colombia	COP	6.71%	Monthly	280	500	780	109	95	99	56	257	615	-	-	-	-	
Foreign	Enel Colombia S.A. ESP	Colombia	Foreign	Various creditors	Colombia	COP	13.41%	Quarterly	5	-	5	1	1	1	1	94	98	-	-	-	-	
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	BR Propertes S/A	Brazil	BRL	16.74%	Monthly	339	586	925	898	1,053	1,235	1,449	6,494	11,129	-	-	-	-	
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	JSL Locacoes Ltda.	Brazil	BRL	11.02%	Monthly	1,492	4,451	5,943	6,505	7,222	7,466	-	21,193	-	-	-	-	-	
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Vamos Locacao de Caminhões	Brazil	BRL	11.82%	Monthly	223	154	377	133	150	170	15	468	468	-	-	-	-	
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	LM Transportes Interestaduais Servicos E Comercio S.A.	Brazil	BRL	8.97%	Monthly	599	268	867	90	-	-	-	90	90	-	-	-	-	
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	DHL Logistics Ltda.	Brazil	BRL	11.41%	Monthly	278	774	1,052	895	79	-	-	974	974	-	-	-	-	
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Various creditors	Brazil	BRL	12.36%	Monthly	456	874	1,330	458	288	29	-	775	775	-	-	-	-	
Foreign	EGP Cachoeira Dourada S.A.	Brazil	Foreign	Various creditors	Brazil	BRL	15.26%	Monthly	54	69	123	29	46	53	61	142	331	-	-	-	-	
Foreign	Enel Generación Perú S.A.	Peru	Foreign	Corp MG	Peru	US\$	2.23%	Monthly	150	469	619	653	688	724	762	2,756	5,693	-	-	-	-	
Foreign	Enel Generación Perú S.A.	Peru	Foreign	Various creditors	Peru	PEN	8.29%	Monthly	60	192	252	256	38	-	-	294	294	-	-	-	-	
Foreign	Enel Generación Perú S.A.	Peru	Foreign	Various creditors	Peru	US\$	2.67%	Monthly	26	77	103	96	22	-	-	118	118	-	-	-	-	
Foreign	ENEL X BRASIL	Brazil	Foreign	Various creditors	Brazil	BRL	11.86%	Monthly	90	67	157	78	73	85	97	621	954	-	-	-	-	
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Fundacao Ampla de Seguridade Social - Brasileiros	Brazil	BRL	19.53%	Monthly	148	199	347	301	352	408	475	1,945	3,641	-	-	-	-	
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	LM Transportes Interestaduais Servicos E Comercio S.A.	Brazil	BRL	11.61%	Monthly	570	257	827	87	-	-	-	87	87	-	-	-	-	
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Various creditors	Brazil	BRL	12.91%	Monthly	195	516	711	325	206	219	230	687	1,667	-	-	-	-	
Foreign	Enel Cien S.A.	Brazil	Foreign	Various creditors	Brazil	BRL	14.17%	Monthly	13	21	34	28	18	20	24	78	168	-	-	-	-	
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	Fundo de Investimento Imobiliario Patrimonial III	Brazil	BRL	12.24%	Monthly	987	-	987	831	904	1,006	-	2,741	-	-	-	-	-	
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	Fundacao Coelce de Seguridade Social - Fafesa	Brazil	BRL	11.82%	Monthly	844	-	844	-	-	-	-	-	-	-	-	-	-	
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	LM Transportes Interestaduais Servicos E Comercio S.A.	Brazil	BRL	11.61%	Monthly	261	164	425	103	-	-	-	103	103	-	-	-	-	
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	Various creditors	Brazil	BRL	14.15%	Monthly	305	583	888	850	972	1,072	980	2,424	6,298	-	-	-	-	
Foreign	EDESUR	Argentina	Foreign	Various creditors	Argentina	ARS	0.62%	Monthly	-	13	13	4	-	-	-	-	-	-	-	-	-	
Foreign	Enel Green Power Volta Grande	Brazil	Foreign	Various creditors	Brazil	BRL	14.85%	Monthly	4	37	41	8	9	10	12	42	81	-	-	-	-	
Foreign	Enel Fortuna S.A.	Panama	Foreign	Inversiones Hayat	Panama	US\$	4.95%	Monthly	73	220	293	192	192	192	192	960	1,728	-	-	-	-	
Foreign	Enel Fortuna S.A.	Panama	Foreign	Panama Car Rental	Panama	US\$	5.50%	Monthly	47	141	188	93	49	-	-	235	235	-	-	-	-	
Foreign	EGP Guatemala S.A.	Guatemala	Foreign	Birra S.A.	Guatemala	US\$	7.20%	Monthly	-	-	-	-	-	-	-	1,316	1,316	-	-	-	-	
Foreign	EGP Guatemala S.A.	Guatemala	Foreign	Various creditors	Guatemala	US\$	7.20%	Monthly	-	-	-	-	269	-	-	-	269	269	-	-	-	-
Foreign	Enel Solar SRL	Panama	Foreign	Various creditors	Panama	US\$	8.89%	Monthly	63	188	251	72	72	72	72	982	1,271	-	-	-	-	
Foreign	Generadora de Occidente Ltda	Guatemala	Foreign	Various creditors	Guatemala	US\$	7.20%	Annual	13	-	13	-	-	-	-	560	560	-	-	-	-	
Foreign	Generadora de Occidente Ltda	Guatemala	Foreign	Agrícola Mamusa S.A.	Guatemala	US\$	7.20%	Monthly	57	-	57	-	-	-	-	2,488	2,488	-	-	-	-	
Foreign	Generadora Montecristo S.A.	Guatemala	Foreign	Various creditors	Guatemala	US\$	9.68%	Monthly	32	-	32	-	-	-	-	627	627	-	-	-	-	
Foreign	Generadora Montecristo S.A.	Guatemala	Foreign	Agroindustria California, S.A. (Pedro Rojas)	Guatemala	US\$	9.68%	Monthly	45	-	45	-	-	-	-	877	877	-	-	-	-	
Foreign	Generadora Montecristo S.A.	Guatemala	Foreign	Agropecuaria San Antonio Quené	Guatemala	US\$	9.68%	Annual	43	-	43	-	-	-	-	834	834	-	-	-	-	
Foreign	EGP Costa Rica S.A.	Costa Rica	Foreign	Various creditors	Costa Rica	US\$	8.50%	Monthly	9	29	38	45	51	58	66	424	644	-	-	-	-	
Foreign	EGP Perú S.A.	Peru	Foreign	Various creditors	Peru	PEN	9.14%	Monthly	13	40	53	33	-	-	-	133	133	-	-	-	-	
Foreign	EGP Perú S.A.	Peru	Foreign	Various creditors	Peru	US\$	2.01%	Monthly	52	158	210	125	-	-	-	325	325	-	-	-	-	
Foreign	Prigreso Solar S.A.	Panama	Foreign	Vahimti Lozano Castillo	Panama	US\$	8.23%	Monthly	12	37	49	67	67	67	67	545	813	-	-	-	-	
Foreign	Generadora Solar Austral	Panama	Foreign	Sanadora Paldva	Panama	US\$	6.75%	Monthly	12	37	49	69	69	69	69	578	856	-	-	-	-	
Foreign	Jaguato Solar 10MW, S.A.	Panama	Foreign	Various creditors	Panama	US\$	6.75%	Monthly	3	10	13	32	32	32	260	388	-	-	-	-		
Foreign	Enel Brasil	Brazil	Foreign	TS-19 Participacoes Ltda.	Brazil	BRL	14.06%	Monthly	145	25	170	37	43	49	56	120	306	-	-	-	-	
Foreign	Enel Brasil	Brazil	Foreign	Estrelao Projetos e Servicos	Brazil	BRL	18.83%	Monthly	20	9	29	15	18	21	25	1,066	1,145	-	-	-	-	
Foreign	Enel Brasil	Brazil	Foreign	Marta de Moraes Santos	Brazil	BRL	18.83%	Monthly	30	13	43	21	25	29	35	1,663	1,773	-	-	-	-	
Foreign	Enel Brasil	Brazil	Foreign	Localiza Rent a Car S.A.	Brazil	BRL	12.36%	Monthly	363	1,191	1,494	-	-	-	-	-	-	-	-	-	-	
Foreign	Enel Brasil	Brazil	Foreign	Terra Fundo de Investimento Imobiliario	Brazil	BRL	12.54%	Monthly	11	8	19	12	13	15	17	771	828	-	-	-	-	
Foreign	Enel Brasil	Brazil	Foreign	Maria José Campos de Lima	Brazil	BRL	14.27%	Monthly	170	3	173	10	13	16	94	993	993	-	-	-	-	
Foreign	Enel Brasil	Brazil	Foreign	Associação Comunitária e Agrupamento dos Pequenos Produtores de Rurais de Ilhas Il	Brazil	BRL	13.25%	Monthly	4	11	15	5	5	7	1,054	1,077	-	-	-	-		
Foreign	Enel Brasil	Brazil	Foreign	Associação dos Pequenos Produtores Rurais de Queixo Dantas	Brazil	BRL	12.54%	Monthly	12	4	16	6	7	8	9	1,051	1,081	-	-	-	-	
Foreign	Enel Brasil	Brazil	Foreign	Campo Alegre Empreendimentos Rurais Ltda.	Brazil	BRL	11.37%	Monthly	18	4	22	14	16	13	15	2,082	2,140	-	-	-	-	
Foreign	Enel Brasil	Brazil	Foreign	Marisa Petterman Ratajczyk	Brazil	BRL	13.10%	Monthly	22	114	136	124	143	160	157	410	964	-	-	-	-	
Foreign	Enel Brasil	Brazil	Foreign	Fundacao Coelce de Seguridade Social	Brazil	BRL	16.26%	Monthly	16	-	16	-	-	-	-	53	53	-	-	-	-	
Foreign	Enel Brasil	Brazil	Foreign	Antonio Aparecido de Souza San																		

21.1 Individualization of Lease Liabilities, continued

In thousands of U.S. dollars – ThUS\$

Taxpayer ID No.	Company	Country	Taxpayer ID No.	Company	Country	Currency	Nominal Interest Rate	Maturity	12-31-2021			Maturity					Total Non-Current
									Total Current	Maturity		One to two years	Two to three years	Maturity Three to four years	Four to five years	More than five years	
										Less than 90 days	More than 90 days						
Foreign	Codensa	Colombia	Foreign	Cl. Alliance S.A.	Colombia	COP	7.50%	Monthly	83	164	247	233	251	270	290	3,813	4,857
Foreign	Codensa	Colombia	Foreign	Terrapuerto SAS	Colombia	COP	7.50%	Monthly	60	107	167	167	179	193	207	2,722	3,468
Foreign	Codensa	Colombia	Foreign	Compañía General	Colombia	COP	7.50%	Monthly	50	98	148	140	150	161	173	2,325	2,949
Foreign	Codensa	Colombia	Foreign	Transportes Especiales Aliados S.A.S	Colombia	COP	4.14%	Monthly	504	1,490	1,994	2,056	351	-	-	-	2,407
Foreign	Codensa	Colombia	Foreign	Various creditors	Colombia	COP	8.16%	Monthly	320	404	724	382	213	92	88	1,116	1,891
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Banco Interbank del Perú	Peru	PEN	5.89%	Quarterly	680	1,982	2,662	96	-	-	-	-	96
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	BBVA Banco Continental	Peru	PEN	2.99%	Quarterly	2,823	8,505	11,328	1,715	-	-	-	-	1,715
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Corp MG	Peru	US\$	2.27%	Monthly	300	939	1,239	1,308	1,380	1,455	1,532	7,441	13,116
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	BuildingInmuebles Panamericana S.A.	Peru	PEN	5.19%	Monthly	56	172	228	240	253	87	-	-	580
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Mareauto Perú S.A.	Peru	PEN	7.77%	Monthly	86	266	352	377	233	-	-	-	610
Foreign	Enel Distribución Perú S.A.	Peru	Foreign	Various creditors	Peru	US\$	2.61%	Monthly	79	235	314	264	217	131	56	-	668
Foreign	Enel Generación Piura S.A.	Peru	Foreign	Scotiabank Perú	Peru	US\$	3.70%	Quarterly	2,399	-	2,399	-	-	-	-	-	-
Foreign	Enel Generación Piura S.A.	Peru	Foreign	BBVA Banco Continental	Peru	US\$	2.84%	Quarterly	1,910	3,858	5,768	-	-	-	-	-	-
Foreign	Enel Generación Piura S.A.	Peru	Foreign	Various creditors	Peru	PEN	7.37%	Monthly	2	6	8	8	5	-	-	-	13
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Bancolombia	Colombia	COP	7.89%	Monthly	2,231	1,861	4,092	1,573	1,573	1,573	1,573	9,443	15,735
Foreign	Enel Colombia S.A. ESP (Ex Emgesa)	Colombia	Foreign	Various creditors	Colombia	COP	8.52%	Monthly	171	186	357	121	40	4	-	-	165
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Castello Branco Office Park	Brazil	BRL	14.20%	Monthly	16	47	63	1,111	1,268	1,449	1,654	148	6,830
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	JSL	Brazil	BRL	9.45%	Monthly	576	1,675	2,251	2,417	2,645	2,895	2,975	16	10,948
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Vamos	Peru	BRL	7.28%	Monthly	202	629	831	290	-	-	-	-	290
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	BR Properties S/A	Peru	BRL	8.97%	Monthly	-	178	178	2,138	2,138	2,138	2,138	12,826	21,378
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	LM Transportes Interestaduais Servicos E Comercio S.A.	Brazil	BRL	8.97%	Monthly	715	1,606	2,321	819	85	-	-	-	904
Foreign	Enel Distribución Sao Paulo	Brazil	Foreign	Various creditors	Brazil	BRL	8.34%	Monthly	1,724	1,666	3,390	1,515	332	231	22	-	2,100
Foreign	EGP Cachoeira Dourada S.A.	Brazil	Foreign	Various creditors	Brazil	BRL	12.42%	Monthly	21	44	65	39	-	-	-	-	39
Foreign	Enel Generación Perú S.A.	Peru	Foreign	BBVA	Peru	PEN	1.59%	Quarterly	715	1,637	2,352	-	-	-	-	-	-
Foreign	Enel Generación Perú S.A.	Peru	Foreign	Corp MG	Peru	US\$	2.23%	Monthly	142	444	586	618	652	687	724	3,515	6,196
Foreign	Enel Generación Perú S.A.	Peru	Foreign	Various creditors	Peru	PEN	7.26%	Monthly	6	17	23	24	15	-	-	-	39
Foreign	Enel Generación Perú S.A.	Peru	Foreign	Various creditors	Peru	US\$	2.82%	Monthly	15	43	58	41	41	14	-	-	96
Foreign	ENEL X BRASIL	Brazil	Foreign	Various creditors	Brazil	BRL	9.01%	Monthly	123	185	308	179	100	4	4	469	756
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	LM Transportes Interestaduais Servicos E Comercio S.A.	Brazil	BRL	11.61%	Monthly	494	1,526	2,020	780	82	-	-	-	862
Foreign	Enel Distribución Ceará S.A.	Brazil	Foreign	Various creditors	Brazil	BRL	7.14%	Monthly	306	223	529	222	16	13	12	22	285
Foreign	Enel Cien S.A.	Brazil	Foreign	Various creditors	Brazil	BRL	9.33%	Monthly	32	27	59	19	12	-	-	-	31
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	Fundo de Investimento Imobiliario Patrimonial III	Brazil	BRL	8.64%	Monthly	1,731	-	1,731	725	787	857	953	-	3,322
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	LM Transportes Interestaduais Servicos E Comercio S.A.	Brazil	BRL	11.61%	Monthly	226	696	922	399	97	-	-	-	496
Foreign	Enel Distribución Rio S.A.	Brazil	Foreign	Various creditors	Brazil	BRL	8.86%	Monthly	365	277	642	69	68	72	79	51	339
Foreign	Enel Distribución Goias S.A.	Brazil	Foreign	ITA Empresa de Transportes Ltda. Frota Nova	Brazil	BRL	11.49%	Monthly	529	1,554	2,083	2,203	992	-	-	-	3,195
Foreign	Enel Distribución Goias S.A.	Brazil	Foreign	Various creditors	Brazil	BRL	8.75%	Monthly	345	72	417	54	40	3	-	-	97
Foreign	Enel Generación Fortaleza S.A.	Brazil	Foreign	Various creditors	Brazil	BRL	11.73%	Monthly	16	29	45	6	-	-	-	-	6
Foreign	EDESUR	Argentina	Foreign	Various creditors	Argentina	ARS	0.62%	Monthly	-	14	14	24	-	-	-	-	24
Foreign	Enel Green Power Volta Grande	Brazil	Foreign	Various creditors	Brazil	BRL	9.39%	Monthly	10	29	39	40	-	-	-	-	40
Foreign	USME ZE S.A.S	Colombia	Foreign	Trami Inversiones S.A.S.	Colombia	COP	8.58%	Monthly	732	-	732	-	-	-	-	-	4,349
Foreign	FONTIBON ZE S.A.S	Colombia	Foreign	Trami Inversiones S.A.S.	Colombia	COP	8.58%	Monthly	260	-	260	-	-	-	-	7,333	7,333
Foreign	EGP Colombia SAS ESP	Colombia	Foreign	Various creditors	Colombia	COP	9.25%	Monthly	3	8	11	14	11	-	-	-	25
Foreign	EGP Colombia SAS ESP	Colombia	Foreign	Various creditors	Colombia	COP	13.41%	Quarterly	4	-	4	-	1	1	1	113	116
Foreign	EGP Colombia SAS ESP	Colombia	Foreign	Various creditors	Colombia	COP	11.98%	Annual	138	6	144	9	4	6	6	3,026	3,051
Foreign	EGP Colombia SAS ESP	Colombia	Foreign	Carlos Enrique Giovanetti	Colombia	COP	15.28%	Annual	122	5	127	5	7	8	8	1,635	1,662
Foreign	EGP Colombia SAS ESP	Colombia	Foreign	Inversiones Macondal	Colombia	COP	11.27%	Annual	41	-	41	-	-	-	-	1,226	1,226
Foreign	EGP Colombia SAS ESP	Colombia	Foreign	Luz Charrris de Maniáres - Sucesion	Colombia	COP	11.31%	Annual	85	-	85	-	-	-	-	1,655	1,655
Foreign	EGP Colombia SAS ESP	Colombia	Foreign	FBM S.A.S.	Colombia	COP	11.31%	Annual	64	-	64	-	-	-	-	1,159	1,159
Foreign	EGP Colombia SAS ESP	Colombia	Foreign	Rolando Manjarres Charrris	Colombia	COP	11.23%	Annual	46	-	46	-	-	-	-	1,531	1,531
Foreign	Enel Fortuna S.A.	Panama	Foreign	Inversiones Hayat	Panama	US\$	4.95%	Monthly	60	180	240	192	192	192	192	1,153	1,921
Foreign	Enel Fortuna S.A.	Panama	Foreign	Various creditors	Panama	US\$	4.04%	Monthly	12	36	48	-	-	-	-	-	-
Foreign	EGP Guatemala S.A.	Guatemala	Foreign	Various creditors	Guatemala	US\$	7.20%	Monthly	-	-	-	96	157	-	-	-	253
Foreign	Enel Solar SRL	Panama	Foreign	Various creditors	Panama	US\$	8.89%	Monthly	32	99	131	85	85	85	85	1,132	1,472
Foreign	Generadora de Occidente Ltda.	Guatemala	Foreign	Various creditors	Guatemala	US\$	7.20%	Annual	10	-	10	-	-	-	-	561	561
Foreign	Generadora de Occidente Ltda.	Guatemala	Foreign	Agrícola Mamusa S.A.	Guatemala	US\$	7.20%	Monthly	43	-	43	-	-	-	-	2,495	2,495
Foreign	Generadora Montecristo S.A.	Guatemala	Foreign	Various creditors	Guatemala	US\$	9.68%	Monthly	22	-	22	-	-	-	-	628	628
Foreign	Generadora Montecristo S.A.	Guatemala	Foreign	Agroindustria California, S.A. (Pedro Rojas)	Guatemala	US\$	9.68%	Monthly	31	-	31	-	-	-	-	878	878
Foreign	Generadora Montecristo S.A.	Guatemala	Foreign	Agropecuaria San Antonio Quenené	Guatemala	US\$	9.68%	Annual	29	-	29	-	-	-	-	835	835
Foreign	EGP Perú S.A.	Peru	Foreign	Various creditors	Peru	PEN	9.14%	Monthly	11	35	46	50	31	-	-	-	81
Foreign	EGP Perú S.A.	Peru	Foreign	Various creditors	Peru	US\$	10.10%	Monthly	1	3	4	-	-	-	-	-	-
Foreign	Progreso Solar S.A.	Panama	Foreign	Valentin Lezcano Castillo	Panama	US\$	6.33%	Monthly	49	9	58	30	30	30	30	712	832
Foreign	Generadora Solar Austral	Panama	Foreign	Ganadera Pacliva	Panama	US\$	6.75%	Monthly	49	-	49	29	29	29	29	734	850
Foreign	Jaquito Solar 10MW. S.A.	Panama	Foreign	Various creditors	Panama	US\$	6.75%	Monthly	14	-	14	14	14	14	14	339	395
Foreign	Grupo EGP Brasil	Brazil	Foreign	TS-19 Participacoes Ltda.	Brazil	BRL	15.92%	Monthly	119	469	588	746	874	1,024	1,199	4,634	8,477
Foreign	Grupo EGP Brasil	Brazil	Foreign	Campo Alegre Empreendimentos Rurais Ltda.	Brazil	BRL	11.66%	Monthly	81	9	90	12	13	15	12	1,988	2,040
Foreign	Grupo EGP Brasil	Brazil	Foreign	Calcario Imap Agro Mineracao Ltda.	Brazil	BRL	13.18%	Monthly	21	7	28	9	10	12	13	1,224	1,268
Foreign	Grupo EGP Brasil	Brazil	Foreign	Espolho de Cirilo Benvidido de Souza	Brazil	BRL	14.49%	Monthly	58	2	60	3	4	4	5	1,315	1,331
Foreign	Grupo EGP Brasil	Brazil	Foreign	Magalhaes E. Eloy Gestao de Recebive	Brazil	BRL	13.25%	Monthly	32	11	43	16	19	21	24	1,281	1,361
Foreign	Grupo EGP Brasil	Brazil	Foreign	Joao Carlos Ratajczyk	Brazil	BRL	12.48%	Monthly	461	54	515	46	55	64	73	363	801
Foreign	Grupo EGP Brasil	Brazil	Foreign	Various creditors	Brazil	BRL	12.47%	Monthly	3,577	593	4,170	683	764	654	651	31,410	34,102
Total									26,270	34,417	60,687	24,461	16,615	14,487	14,822	117,616	167,891

21.2 Undiscounted debt cash flows

Undiscounted debt cash flows are detailed as follows:

In thousands of U.S. dollars – ThUS\$

Country	Currency	Nominal Interest Rate	12-31-2022								Total Non-Current
			Maturity		Total Current	Maturity					
			One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Argentina	ARS	0.62%	1	6	7	4	-	-	-	-	4
Peru	US\$	2.99%	674	2,000	2,674	2,706	2,652	2,618	2,629	9,037	19,642
Peru	PEN	7.39%	523	4,554	5,077	1,964	188	60	50	-	2,262
Colombia	COP	8.53%	2,395	6,487	8,882	8,450	6,953	6,558	6,198	44,011	72,170
Brazil	BRL	13.38%	10,223	23,037	33,260	26,078	27,111	22,213	12,365	189,245	277,012
Panama	US\$	7.72%	100	1,556	1,656	758	688	614	594	7,401	10,055
Guatemala	US\$	8.26%	141	425	566	1,758	1,096	1,058	1,019	7,687	12,618
Costa Rica	US\$	8.50%	24	72	96	98	101	103	105	518	925
Total			14,081	38,137	52,218	41,816	38,789	33,224	22,960	257,899	394,688

In thousands of U.S. dollars – ThUS\$

Country	Currency	Nominal Interest Rate	12-31-2022								Total Non-Current
			Maturity		Total Current	Maturity					
			One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Argentina	ARS	0.62%	2	6	8	22	11	-	-	-	33
Peru	US\$	3.38%	5,608	7,608	13,216	2,715	2,719	2,659	2,625	11,581	22,299
Peru	PEN	5.25%	3,824	11,237	15,061	2,603	556	88	-	-	3,247
Colombia	COP	8.47%	5,627	7,949	13,576	10,888	8,466	7,589	7,254	59,773	93,970
Brazil	BRL	11.84%	11,414	22,589	34,003	22,917	17,467	15,434	14,662	150,720	221,200
Panama	US\$	7.78%	80	764	844	674	658	638	618	8,806	11,394
Guatemala	US\$	8.26%	120	362	482	1,710	925	877	827	4,578	8,917
Total			26,675	50,515	77,190	41,529	30,802	27,285	25,986	235,458	361,060

22. Risk management policy

The Group companies follow the guidelines of the Internal Control and Risk Management System (SCIGR) defined at the Holding level (Enel S.p.A.), which establishes rules for managing risks through the respective standards, procedures, systems, etc., applicable to the different levels of the Group companies in the ongoing business risk identification, analysis, evaluation, treatment, monitoring and communication processes. These are approved by the Enel S.p.A. Board of Directors, which includes a Risk and Controls Committee responsible for supporting the Enel Américas Board's evaluation and decisions regarding internal control and risk management system, as well as those related to the approval of periodic financial statements.

To comply with this, each Company has its own specific Control Management and Risk Management policy, which is reviewed and approved at the beginning of each year by the Enel Américas Board of Directors, observing and applying all local requirements in terms of the risk culture.

The Company seeks protection against all risks that could affect the achievement of the business objectives. There is a risk taxonomy for the entire Enel Group, which considers 6 risk macro-categories: financial; strategic; governance and culture; digital technology; compliance; and operational; and 38 risk sub-categories to identify, analyze, assess, treat, monitor and communicate its risks.

The Enel Group risk management system considers three lines of action (defense) to obtain effective and efficient risk management and controls. Each of these three "lines" plays a different role within the organization's broader governance structure (Business and Internal Control areas acting as the first line, Risk Control as the second line, and Internal Audit as the third line of defense). Each line of defense has the obligation to report to and keep senior management and the Directors up-to-date on risk management. In this sense, the first and second lines of defense report to the senior management, and the second and third lines report to the Enel Américas Board of Directors.

Within each of the Group's companies, the risk management is decentralized. Each manager responsible for the operating process in which the risk arises is also responsible for treating the risk and adopting risk control and mitigating measures.

22.1 Interest rate risk

Changes in interest rates affect the fair value of assets and liabilities bearing fixed interest rates, as well as the expected future cash flows of assets and liabilities subject to floating interest rates.

The objective of managing interest rate risk exposure is to achieve a balance in the debt structure to minimize the cost of debt with reduced volatility in profit or loss.

Depending on the Group's estimates and the objectives of the debt structure, hedging transactions are performed by entering into derivatives contracts that mitigate interest rate risk. Derivative instruments currently used to comply with the risk management policy are interest rate swaps to set floating rate to a fixed rate.

The Group's financial debt structure per fixed and/or hedged interest rate on gross debt, net of hedging derivative instruments engaged, is as follows:

Gross position:

	12-31-2022 %	12-31-2021 %
Fixed interest rate	24%	31%

This ratio considers only debt transactions with third parties and with Enel Finance International, if any.

Risk control through specific processes and indicators allows companies to limit possible adverse financial impacts and at the same time, optimize the debt structure with an adequate degree of flexibility.

It is public knowledge that LIBOR will be gradually discontinued by June 30, 2023, and the market consensus is that it will be substituted by the SOFR reference rate, which is a risk-free rate.

The Enel Américas Group has analyzed the potential impact of this reform, which includes an identification of the affected contracts, an analysis of the relevant clauses and a work plan to adapt and update these contracts to the new market standards.

However, the foregoing does not eliminate some potential risks inherent to the process of adaptation to the new benchmark rate. These include a potential increase or decrease in interest rates after a change of the benchmark rate, in addition to risks related to the availability of data on the new rate, as well as operational risks derived from the need to adapt our systems to the new benchmark rate, among others.

As of December 31, 2022, the Company's total LIBOR debt exposure amounts to US\$420 million, including provisions for the transition from LIBOR to a new benchmark rate.

22.2 Exchange rate risk

Exchange rate risks involve basically the following transactions:

- Debt taken on by the Group's companies that is denominated in a currency other than the currency in which its cash flows are indexed.
- Payments to be made in a currency other than that in which its cash flows are indexed for the acquisition of project-related materials and for corporate insurance policies.
- Income in Group companies directly linked to changes in currencies other than the currency of its cash flows.
- Cash flows from foreign subsidiaries to the Chilean Parent Company which are exposed to exchange rate fluctuations.

In order to mitigate foreign currency risk, the Group's foreign currency risk management policy is based on cash flows and includes maintaining a balance between U.S. dollar flows and the levels of assets and liabilities denominated in such currency. The objective is to minimize the exposure to variability in cash flows that are attributable to foreign exchange risk.

The hedging instruments currently being used to comply with the policy are currency swaps and forward exchange contracts. In addition, the policy works to refinance debt in the functional currency of each of the Group's companies.

During the fourth quarter of 2022, exchange rate risk management continued in the context of complying with the aforementioned risk management policy, without difficulty to access the derivatives market.

22.3 Commodities risk

The Group has a risk exposure to price fluctuations in certain commodities, basically due to:

- Purchases of fuel used to generate electricity.
- Energy purchase/sale transactions that take place in local markets.

In order to reduce the risk in situations of extreme drought, the Group has designed a commercial policy that defines the levels of sales commitments in line with the capacity of its generating power plants in a dry year. It also includes risk mitigation terms in certain contracts with unregulated customers and with regulated customers subject to long-term tender processes, establishing indexation polynomials that allow for reducing commodities exposure risk.

Thanks to the mitigation strategies implemented, the Group was able to minimize the effects of basic product price volatility on the results for the fourth quarter of 2022.

Considering the operating conditions faced by electricity generation business, such as hydrological events and the volatility of commodity prices in international markets, the Company is permanently verifying the convenience of taking out hedging derivatives to lessen the impact of these variables on Income.

As of December 31, 2022, there are no purchase or sale operations of energy futures for the purpose of hedging the Company's contract portfolio. As of December 31, 2021, there are no current transactions for the purpose of hedging the contracting portfolio.

22.4 Liquidity risk

The Group maintains a liquidity risk management policy that consists of entering into long-term committed banking facilities and temporary financial investments for amounts that cover the projected needs over a period of time that is determined based on the situation and expectations for debt and capital markets.

Despite the negative working capital existing at the end of 2022, the Company has the capacity to overcome this situation and mitigate the risk through its liquidity risk policy and actions described herein.

The projected needs mentioned above include maturities of financial debt net of financial derivatives. For further details regarding the features and conditions of financial obligations and financial derivatives, see Notes 20 and 23.

As of December 31, 2022, the Enel Américas Group has liquidity in the amount of ThUS\$ 1,121,693 in cash and other equivalents and ThUS\$ 765,000 in unconditionally available long-term credit facilities. As of December 31, 2021, the Enel Américas Group has liquidity in the amount of ThUS\$ 1,396,253 in cash and other equivalents and ThUS\$ 1,119,278 in unconditionally available long-term credit facilities.

22.5 Credit risk

The Group closely monitors its credit risk.

Trade receivables:

Regarding the credit risk of accounts receivable from the commercial activity of our electricity generation business, we can note that this risk is historically very low, as the collection period from customers is short. Therefore, significant individual amounts past due are not accumulated before supply is cut off, in accordance with the contractual terms.

Credit risk is constantly monitored and measured, along with the maximum amounts exposed to such risk, which, as has been said, is low.

Regarding our electricity distribution companies, the companies always have the right to cut off supply to customers for non-compliance. This is performed in accordance with local regulations by each country, which facilitates the process of evaluation and monitoring of credit risk, which is low. However, the supply cutoff due to lack of payment by vulnerable customers was suspended during the COVID-19 pandemic in all the countries where Enel Américas operates. In Argentina, suspensions of electricity supply resumed as normal in March 2022, and only a few specific restrictions remain under Decree 311/2020, from March 24, 2020, and resolution 58/2021. In Brazil, normal activities recommenced in August 2020, except in Rio de Janeiro, where they resumed on July 1, 2021, with the expiration of Law No. 8,769/20, which must be adapted to ANEEL resolution No. 928 of March 26, 2020, which prohibits the suspension of supply for low-income customers until December 31, 2021, which makes it difficult to recover accounts for this period. In Colombia and Peru, suspensions of supply returned as normal in October and August 2020, respectively.

To date, the Group's customer portfolio has showed resilience to the global pandemic crisis, thanks to a strengthening of digital collection channels and a solid diversification of customers that have had low exposure to the impact of COVID-19.

Financial assets:

Cash surpluses are invested in the highest-rated local and foreign financial entities (with risk rating equivalent to investment grade where possible) with thresholds established for each entity.

Banks that have received investment grade ratings from the three major international rating agencies (Moody's, S&P, and Fitch) are selected for making investments.

Investments may be backed with treasury bonds from the countries in which the company operates and/or with commercial papers issued by the highest rated banks; the latter are preferable as they offer higher returns (always in line with current investment policies).

22.6 Risk measurement

The Group measures the Value at Risk (VaR) of its debt positions and financial derivatives in order to monitor the risk assumed by the Company, thereby reducing volatility in the statement of income.

The portfolio of positions included for purposes of calculating the present Value at Risk include:

- Financial debt.
- Hedging derivatives for debt.

The VaR determined represents the potential variation in value of the portfolio of positions described above in a quarter with a 95% confidence level. To determine the VaR, we take into account the volatility of the risk variables affecting the value of the portfolio of positions, including:

- The different currencies with which our companies operate and the customary local indices used in the banking industry.
- The exchange rates of the various currencies used in the calculation.

The calculation of VaR is based on generating possible future scenarios (one quarter) of market values for the risk variables based on scenarios based on actual observations for the same period (one quarter) during five years.

The quarter 95% confidence VaR number is calculated as the 5% percentile most adverse of the quarterly possible fluctuations.

Taking into consideration the assumptions previously described, the quarter VaR of the previously discussed positions was ThUS\$ 772,236.

This value represents the potential increase of the Debt and Derivatives' Portfolio, thus these VaR are inherently related, among other factors, to the Portfolio's value at each quarter end.

23. Financial instruments

23.1 Financial instruments, classified by type and category.

a) The detail of financial assets, classified by type and category, as of December 31, 2022 and 2021, is as follows:

In thousands of U.S. dollars – ThUS\$

	12-31-2022			
	Financial assets at fair value through profit or loss	Financial assets measured at amortized cost	Financial assets at fair value through other comprehensive income	Hedging financial derivatives
Trade and other accounts receivable	-	4,450,411	-	-
Derivative instruments	20,518	-	-	15,123
Other financial assets	164,357	15,675	-	-
Total Current	184,875	4,466,086	-	15,123
Equity instruments	-	-	22,180	-
Trade and other accounts receivable	-	479,642	-	-
Derivative instruments	40,783	-	-	86,665
Other financial assets	3,665,498	358,360	-	-
Total Non-Current	3,706,281	838,002	22,180	86,665
Total	3,891,156	5,304,088	22,180	101,788

In thousands of U.S. dollars – ThUS\$

	12-31-2021			
	Financial assets at fair value through profit or loss	Financial assets measured at amortized cost	Financial assets at fair value through other comprehensive income	Hedging financial derivatives
Trade and other accounts receivable	-	3,784,900	-	-
Derivative instruments	2,483	-	-	30,206
Other financial assets	156,174	123,167	-	-
Total Current	158,657	3,908,067	-	30,206
Equity instruments	-	-	2,155	-
Trade and other accounts receivable	-	724,877	-	-
Derivative instruments	48,426	-	-	123,479
Other financial assets	3,004,421	294,695	-	-
Total Non-Current	3,052,847	1,019,572	2,155	123,479
Total	3,211,504	4,927,639	2,155	153,685

b) The detail of financial liabilities, classified by type and category, as of December 31, 2022 and 2021, is as follows:

In thousands of U.S. dollars – ThUS\$

	12-31-2022		
	Financial liabilities at fair value through profit or loss	Financial liabilities measured at amortized cost	Hedging financial derivatives
Interest-bearing loans	-	1,191,605	-
Trade and other accounts payable	-	5,606,507	-
Derivative instruments	40,834	-	79,416
Other financial liabilities	2,024	34,905	-
Total Current	42,858	6,833,017	79,416
Interest-bearing loans	-	5,132,513	-
Trade and other accounts payable	-	2,825,301	-
Derivative instruments	46,529	-	91,078
Other financial liabilities	1,005	176,686	-
Total Non-Current	47,534	8,134,500	91,078
Total	90,392	14,967,517	170,494

In thousands of U.S. dollars – ThUS\$

	12-31-2021		
	Financial liabilities at fair value through profit or loss	Financial liabilities measured at amortized cost	Hedging financial derivatives
Interest-bearing loans	-	1,181,392	-
Trade and other accounts payable	-	5,806,997	-
Derivative instruments	4,457	-	44,788
Other financial liabilities	2,197	60,687	-
Total Current	6,654	7,049,076	44,788
Interest-bearing loans	-	4,905,270	-
Trade and other accounts payable	-	3,836,795	-
Derivative instruments	5,015	-	7,298
Other financial liabilities	-	187,891	-
Total Non-Current	5,015	8,929,956	7,298
Total	11,669	15,979,032	52,086

23.2 Derivative instruments

The risk management policy of the Group uses primarily interest rate and foreign exchange rate derivatives to hedge its exposure to interest rate and foreign currency risks.

The Company classifies its hedges as follows:

- > **Cash flow hedges:** Those that hedge the cash flows of the underlying hedged item.
- > **Fair value hedges:** Those that hedge the fair value of the underlying hedged item.
- > **Non-hedge derivatives:** Financial derivatives that do not meet the requirements established by IFRS to be designated as hedging instruments are recognized at fair value through profit or loss (financial assets held for trading).

a) Assets and liabilities for hedge derivative instruments

As of December 31, 2022 and 2021, financial derivative operations, which qualify as hedging instruments, involved recognizing assets and liabilities in the statement of financial position according to the following detail:

In thousands of U.S. dollars – ThUS\$

	12-31-2022				12-31-2021			
	Asset		Liability		Asset		Liability	
	Current	Non-Current	Current	Non-Current	Current	Non-Current	Current	Non-Current
Interest rate hedge:	1,043	38,111	29,755	7,814	18	18,866	5,369	4,473
Cash flow hedge	1,030	16,830	18,270	-	18	4,671	5,369	-
Fair value hedge	13	21,281	11,485	7,814	-	14,195	-	4,473
Exchange rate hedge:	34,598	89,337	90,495	129,793	32,671	153,039	43,876	7,840
Cash flow hedge	16,279	73,513	65,912	129,793	32,671	119,354	43,876	7,314
Fair value hedge	18,319	15,824	24,583	-	-	33,685	-	526
Total	35,641	127,448	120,250	137,607	32,689	171,905	49,245	12,313

-General Information Related to Hedging Derivative Instruments

Hedging derivative instruments and their corresponding hedged instruments are shown in the following table:

In thousands of U.S. dollars – ThUS\$

Type of hedging instrument	Description of hedged risk	Description of hedged item	Fair value of hedged item	
			12-31-2022	12-31-2021
SWAP	Interest rate	Bank loans	11,360	15,450
SWAP	Interest rate	Unsecured obligations (bonds)	(14,720)	-
SWAP	Exchange rate	Unsecured obligations (bonds)	(43,478)	(2,463)
SWAP	Exchange rate	Bank loans	(58,934)	118,202
FORWARD	Exchange rate	Operational Income	3,339	1,470
FORWARD	Exchange rate	Bank loans	17,321	(2,832)
FORWARD	Exchange rate	Unsecured obligations (bonds)	(61)	12,118
FORWARD	Exchange rate	Factoring	-	8
FORWARD	Exchange rate	Investments in Property, Plant and Equipment	(9,596)	1,083

As of December 31, 2022 and 2021, the Group has not recognized significant gains or losses for ineffective cash flow hedges.

For fair value hedges, there are no items recorded in the gain or losses on the hedging derivative instrument and on the underlying hedged item recognized for the years ended December 31, 2022, 2021.

b) Financial derivative instruments assets and liabilities at fair value through profit or loss

As of December 31, 2022 and 2021, financial derivative transactions recognized at fair value through profit or loss, resulted in the recognition of the following assets and liabilities in the statement of financial position:

In thousands of U.S. dollars – ThUS\$

	12-31-2022				12-31-2021			
	Assets		Liabilities		Assets		Liabilities	
	Current	Non-Current	Current	Non-Current	Current	Non-Current	Current	Non-Current
Non-hedging derivative instrument (1)	6,741	-	2,024	1,005	3	-	2,197	-

- (1) Correspond to forward contracts entered into by the Group mainly to hedge foreign exchange risk related to dividends received or to be received from its foreign subsidiaries. Although, the hedge relationship has economic substance, they do not comply with all the hedging documentation requirements set forth by IFRS 9 Financial Instruments to qualify for hedge accounting.

c) Other information on derivatives:

The following table sets forth the fair value of hedging and non-hedging derivatives entered into by the Group as well as the remaining contractual maturities as of December 31, 2022 and 2021:

In thousands of U.S. dollars – ThUS\$

	Fair value	12-31-2022						Subsequent	Total
		Notional amount							
		Less than 1 year	1 - 2 years	2 - 3 years	3 - 4 years	4 - 5 years			
Interest rate hedge:	1,584	8,000	63,580	8,000	244,481	8,000	446,309	778,370	
Cash flow hedge	(411)	8,000	63,580	8,000	244,481	8,000	446,309	778,370	
Fair value hedge	1,995	-	-	-	-	-	-	-	
Exchange rate hedge:	(96,353)	1,474,222	747,199	384,555	123,958	44,105	227,274	3,001,313	
Cash flow hedge	(105,913)	1,274,706	731,730	252,398	75,050	17,554	98,238	2,449,676	
Fair value hedge	9,560	199,516	15,469	132,157	48,908	26,551	129,036	551,637	
Derivatives not designated for hedge accounting	3,712	27,727	-	50,234	-	-	-	77,961	
Total	(91,057)	1,509,949	810,779	442,789	368,439	52,105	673,583	3,857,644	

In thousands of U.S. dollars – ThUS\$

	Fair value	12-31-2021						Subsequent	Total
		Notional amount							
		Less than 1 year	1 - 2 years	2 - 3 years	3 - 4 years	4 - 5 years			
Interest rate hedge:	9,042	8,000	8,000	59,967	8,000	251,830	177,021	512,818	
Cash flow hedge	(680)	8,000	8,000	59,967	8,000	251,830	177,021	512,818	
Fair value hedge	9,722	-	-	-	-	-	-	-	
Exchange rate hedge:	133,994	1,060,472	331,249	669,209	187,668	73,595	125,454	2,447,647	
Cash flow hedge	100,835	1,060,472	319,504	661,977	181,795	69,081	100,629	2,393,458	
Fair value hedge	33,159	-	11,745	7,232	5,873	4,514	24,825	54,189	
Derivatives not designated for hedge accounting	(2,194)	289,404	-	-	-	-	-	289,404	
Total	140,842	1,357,876	339,249	729,176	195,668	325,425	302,475	3,249,869	

The contractual notional amount of the contracts entered into does not represent the risk assumed by the Group, as this amount only corresponds to the basis on which the derivative settlement calculations are made.

23.3 Fair value hierarchies

Financial instruments recognized at fair value in the consolidated statement of financial position are classified based on the hierarchies described in Note 3.h.

The following table presents financial assets and liabilities measured at fair value as of December 31, 2022 and 2021:

In thousands of U.S. dollars – ThUS\$

	12-31-2022	Fair Value Measured at End of Reporting Period Using:		
		Level 1	Level 2	Level 3
Financial Assets:				
Financial derivatives designated as cash flow hedge	107,651	-	107,651	-
Financial derivatives designated as fair value hedge	55,437	-	55,437	-
Financial derivatives not designated for hedge accounting	6,741	-	6,741	-
Financial assets at fair value through other comprehensive income	22,180	-	22,180	-
Financial assets at fair value through profit or loss	3,823,115	157,620	3,665,495	-
Total	4,015,124	157,620	3,857,504	-
Financial Liabilities:				
Financial derivatives designated as cash flow hedge	213,975	-	213,975	-
Financial derivatives designated as fair value hedge	43,882	-	43,882	-
Financial derivatives not designated for hedge accounting	3,029	-	3,029	-
Total	260,886	-	260,886	-

In thousands of U.S. dollars – ThUS\$

	12-31-2021	Fair Value Measured at End of Reporting Period Using:		
		Level 1	Level 2	Level 3
Financial Assets:				
Financial derivatives designated as cash flow hedge	156,712	-	156,712	-
Financial derivatives designated as fair value hedge	47,882	-	47,882	-
Financial derivatives not designated for hedge accounting	3	-	3	-
Financial assets at fair value through other comprehensive income	2,155	-	2,155	-
Financial assets at fair value through profit or loss	3,160,593	182,365	2,978,228	-
Total	3,367,345	182,365	3,184,980	-
Financial Liabilities:				
Financial derivatives designated as cash flow hedge	56,559	-	56,559	-
Financial derivatives designated as fair value hedge	4,999	-	4,999	-
Financial derivatives not designated for hedge accounting	2,197	-	2,197	-
Total	63,755	-	63,755	-

24. Current and non-current payables

The detail of Trade and Other Current Payables as of December 31, 2022 and 2021 is as follows:

In thousands of U.S. dollars – ThUS\$

	Current		Non-Current	
	12-31-2022	12-31-2021	12-31-2022	12-31-2021
Trade payables				
Energy suppliers	826,726	1,175,753	9,517	77,349
Fuel and gas suppliers	14,897	9,619	-	-
Payables for goods and services	1,321,486	1,484,387	23,392	20,921
Payables for assets acquisitions	88,478	147,574	-	-
Subtotal	2,251,587	2,817,333	32,909	98,270
Other payables				
Dividends payable to third parties	3,289	43,302	-	-
Payables to CAMMESA (1)	662,312	626,696	-	14,996
Penalties and complaints (2)	27,168	23,109	6,046	37,638
Research and development obligations	114,700	112,083	29,524	31,411
Taxes payables other than income tax	48,013	60,840	-	210
Accounts payables to employees	153,249	150,627	520	874
PIS/COFINS on VAT (payable to consumers) (3)	341,380	411,066	1,485,493	2,252,434
Regulatory Liabilities Brazilian Subsidiaries (4)	475,463	399,238	327,888	170,147
Agreement Enel Distribución Sao Paulo with Eletrobras (5)	67,200	67,351	10,996	65,310
Other payables	161,318	200,485	71,274	17,777
Subtotal	2,054,092	2,094,797	1,931,741	2,590,797
Total	4,305,679	4,912,130	1,964,650	2,689,067

Note 22.4 for the description of the liquidity risk management policy

(1) As of December 31, 2022 our subsidiary Edesur includes ThUS\$ 662,312 of accounts payable for purchases of electricity from CAMMESA (ThUS\$ 614,171 as of December 31, 2021). Additionally, as of December 31, 2021, a total of ThUS\$ 27,521 is included for mutual contracts and assignment of collateral credits signed with CAMMESA for (i) financing of operational needs that cannot be postponed for the operation and of the generating plant in our subsidiary Enel Generación Costanera; (ii) financing the maintenance needs of the turbo generators at our subsidiary Dock Sud; and (iii) the financing of the extraordinary investment plan in our subsidiary Edesur

(2) Correspond mainly to fines and complaints for the current and previous years, that our subsidiary Edesur S.A. has received from the regulating entity due to commercial service quality, quality of the technical product and public road safety. These fines have not been paid, since some are suspended by the Agreement Declaration signed in 2007 with the Argentine government. The value of these fines is updated in line with the changes in Distribution Added Value due to the tariff adjustments. As of December 31, 2022, ThUS\$ 22,651 (ThUS\$ 31,328 as of December 31, 2021) is included as a result of the application of ENRE Resolution No. 1/2016.

(3) See Note 9, discussing the recoverable PIS/COFINS Taxes.

(4) See Note 10 Sectorial assets Brazil.

(5) This corresponds to an agreement between Enel Distribución Sao Paulo and Eletrobrás ending a lawsuit between both parties dating from 1986. This agreement will be paid over a five-year period ending in June 2024.

The detail of trade payables, both performing and past due as of December 31, 2022 and 2021 are presented in Appendix 4.

25. Provisions

a) The detail of provisions as of December 31, 2022 and 2021, is as follows:

In thousands of U.S. dollars – ThUS\$

	Current		Non-Current	
	12-31-2022	12-31-2021	12-31-2022	12-31-2021
Provisions for legal proceedings (*)	135,842	132,850	534,231	698,346
Decommissioning or restoration (**)	30,882	18,736	77,896	95,300
Provision for environmental issues	6,521	720	17,880	440
Other provisions (***)	7,165	12,538	9,526	44,733
Total	180,410	164,844	639,533	838,819

(*) The main contingencies are disclosed in Note 36.3.

(**) As of December 31, 2022, the decommissioning or restoration provisions belong to the subsidiary Enel Colombia S.A. (related to the El Quimbo Hydroelectric Power Plant) and renewable energy subsidiaries in Brazil.

The expected timing and amount of any cash outflows related to the above provisions is uncertain and depends on the final resolution of the related matters.

b) Movements in provisions as of December 31, 2022, and 2021, are as follows:

In thousands of U.S. dollars – ThUS\$

	Legal Proceedings	Decommissioning or Restoration	Environmental Issues and Other Provisions	Total
Movements in Provisions				
Balance as of January 1, 2022	831,196	114,036	58,431	1,003,663
Increase (decrease) in existing provisions	162,377	1,407	(2,061)	161,723
Provision used	(90,909)	(4,392)	(4,715)	(100,016)
Increase from adjustment to time value of money	83,211	7,214	(173)	90,252
Foreign currency translation differences	1,757	(9,487)	(8,629)	(16,359)
Transfer to P&L	(70,800)	-	1	(70,799)
Decreases to be classified as held for sale	(246,759)	-	(1,762)	(248,521)
Total Movements in Provisions	(161,123)	(5,258)	(17,339)	(183,720)
Balance as of December 31, 2022	670,073	108,778	41,092	819,943

In thousands of U.S. dollars – ThUS\$

	Legal Proceedings	Decommissioning or Restoration	Environmental Issues and Other Provisions	Total
Movements in Provisions				
Balance as of January 1, 2021	941,051	92,594	20,680	1,054,325
Increase (decrease) in existing provisions	100,104	22,773	38,913	161,790
Acquisition through business combinations	437	24,966	4,747	30,150
Provision used	(141,022)	(11,771)	-	(152,793)
Increase from adjustment to time value of money	83,700	(179)	119	83,640
Foreign currency translation differences	(84,135)	(14,347)	(6,028)	(104,510)
Transfer to P&L	(68,939)	-	-	(68,939)
Total Movements in Provisions	(109,855)	21,442	37,751	(50,662)
Balance as of December 31, 2021	831,196	114,036	58,431	1,003,663

26. Post-employment benefit obligations

26.1 General information:

The Company and certain of its subsidiaries in Brazil, Colombia, Peru and Argentina granted different post-employment benefits to either all or certain active or retired employees. These benefits are calculated and recognized in the financial statements according to the criterion described in Note 3.m.1, and include primarily the following:

a) Defined benefit plans:

- **Complementary pension:** The beneficiary is entitled to receive a monthly amount that supplements the pension obtained from the respective social security system.
- **Health Plan:** Pursuant to collective bargaining agreements, the companies provide a health plan to their employees. This benefit is granted to employees in the Brazilian (Enel Distribución Rio S.A. and Enel Distribución Ceará S.A.) and Enel Colombia.

b) Other benefits:

- **Five-year benefit:** A benefit certain employees receive after 5 years and which begins to accrue from the second year onwards. This benefit is provided to Enel Colombia employees.
- **Employee severance indemnities:** The beneficiary receives a certain number of contractual salaries upon retirement. Such benefit is subject to a vesting minimum service requirement period of 5 years. This benefit is provided to Enel Américas employees.
- **Unemployment:** A benefit paid regardless of whether the employee is fired or leaves voluntarily. This benefit is accrued on a daily basis and is paid at the time of contract termination (although the law allows for partial withdrawals for housing and education). This benefit is provided to Enel Colombia employees.
- **Seniority bonuses in Peru:** There is an agreement to give employees ("subject to the collective bargaining agreement") an extraordinary bonus for years of service upon completion of the equivalent of five years of actual work based on the following:

For completing 5, 10 and 15 years	-	1 basic monthly remuneration
For completing 20 years	-	1 ½ basic monthly remuneration
For completing 25, 30, 35 & 40 years	-	2 ½ basic monthly remuneration
- **Education and Energy Plans:** According to the collective bargaining Agreement, Enel Colombia grant education and electricity discount rates to their employees.

c) **Defined contribution benefits:**

The Group makes contributions to a retirement benefit plan where the beneficiary receives additional pension supplements upon his/her retirement, disability or death.

26.2 Details, changes and presentation in financial statements:

a) The post-employment obligations associated with defined benefits plans and the related plan assets as of December 31, 2022 and 2021:

In thousands of U.S. dollars – ThUS\$		
	12-31-2022	12-31-2021
Post-employment obligations	3,219,935	3,357,838
(-) Plan assets (*)	(1,892,080)	(1,962,668)
Total	1,327,855	1,395,170
Amount not recognized due to limit on Plan Assets Ceiling (**)	57,740	23,804
Minimum funding required (IFRIC 14) (***)	2,826	4,507
Total Post-Employment Obligations, Net (i)	1,388,421	1,423,481

Reconciliation with general ledger accounts:

In thousands of U.S. dollars – ThUS\$		
	12-31-2022	12-31-2021
Pension plans	1,311,418	1,323,388
Health plans	52,955	73,080
Other plans	24,048	27,013
Total Post-Employment Obligations, Net	1,388,421	1,423,481

(*) Plan assets to fund defined benefit plans only in our Brazilian subsidiaries (Enel Distribución Río S.A., Enel Distribución Ceará S.A. and Enel Distribución Sao Paulo S.A.).

(**) In Enel Distribución Ceará S.A. and Enel Distribución Río, certain pension plans currently have an actuarial surplus amounting to ThUS\$ 44,288 and ThUS\$ 13,452, respectively, as of December 31, 2022 (ThUS\$ 23,804 as of December 31, 2021 corresponding to Enel Distribución Ceará S.A.), which actuarial surplus was not recognized as an asset in accordance with IFRIC, because the Complementary Social Security (SPC) regulations – CGPC Resolution No. 26/2008 states that the surplus can only be used by the sponsor if the contingency reserve on the balance sheet of Faelce (an institution providing pension funds exclusively to employees and retired employees of Enel Distribución Ceará S.A.) is at the maximum percentage (25% of reserves). This ensures the financial stability of the plan based on the volatility of these obligations. If the surplus exceeds this limit, it may be used by the sponsor to reduce future contributions or be reimbursed to the sponsor.

(***) In Enel Distribución Río S.A., an additional liability has been recognized in accordance with the provisions of IFRIC 14 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction as of December 31, 2022 in the amount of ThUS\$ 2,826 (ThUS\$ 4,507 as of December 31, 2021). This corresponds to actuarial debt contracts that the company signed with Brasiletros (an institution providing pension funds exclusively to employees and retired employees of Enel Distribución Río S.A.). This was done to equalize deficits on certain pension plans, since the sponsor assumes responsibility for these plans, in accordance with current legislation.

- b) The following amounts were recognized in the consolidated statement of comprehensive income for the years ended December 31, 2022, 2021 and 2020:

In thousands of U.S. dollars – ThUS\$

	2022	2021	2020
Current service cost for defined benefits plan	6,217	383	6,278
Interest cost for defined benefits plan	326,426	248,864	276,103
Interest income from the plan assets	(193,294)	(139,319)	(174,136)
Past Service Costs	(8)	-	(18,949)
Defined benefit plan obligation reductions	-	-	(69,859)
Interest cost on asset ceiling components	2,551	1,032	2,936
Total expenses recognized in Profit or Loss	141,892	110,960	22,373
(Gains) losses from remeasurement of defined benefit plans	16,747	(9,312)	476,805
Total expense recognized in Comprehensive Income	158,639	101,648	499,178

- c) The roll forward of net actuarial liabilities as of December 31, 2022 and 2021, are as follows:

In thousands of U.S. dollars – ThUS\$

Opening balance as of 01-01-2021	1,624,217
Net interest cost	110,577
Service cost	383
Benefits paid	(5,412)
Contributions paid	(174,315)
Actuarial (gains) losses from changes in financial assumptions	(709,016)
Actuarial (gains) losses from changes in experience adjustments	678,492
Return on plan assets, excluding interest	7,213
Changes in the asset limit	9,344
Minimum finding required (IFRIC 14)	4,655
Defined benefit plan obligations from business combinations	1,237
Transfer of employees	1,439
Foreign currency translation differences	(119,699)
Transfer to financial debt (*)	(5,634)
Closing balance as of 12-31-2021	1,423,481
Net interest cost	134,791
Service cost	6,151
Benefits paid	(11,518)
Contributions paid	(205,578)
Actuarial (gains) losses from changes in financial assumptions	(231,949)
Actuarial (gains) losses from changes in experience adjustments	106,104
Return on plan assets, excluding interest	116,026
Changes in the asset limit	30,927
Minimum finding required (IFRIC 14)	(2,087)
Past service credit defined benefit plan obligations	(8)
Transfer to held for sale (see note 6.1)	(30,268)
Transfer of employees	2,320
Foreign currency translation differences	50,029
Closing balance as of 12-31-2022	1,388,421

(*) Voluntary migration of pensions to the new defined Contributions Plan at Enel Distribuição São Paulo during 2020 and 2021

- d) The balance and movements in post-employment defined benefit obligations as of December 31, 2022 and 2021 are as follows:

In thousands of U.S. dollars – ThUS\$	
Opening balance as of 01-01-2021	3,706,545
Current service cost	383
Interest cost	248,864
Contributions from plan participants	271
Foreign currency translation	(259,935)
Contributions paid	(310,442)
Defined benefit plan obligations from business combinations	1,237
Transfer of employees	1,439
Actuarial (gains) losses from changes in financial assumptions	(709,016)
Actuarial (gains) losses from changes in experience adjustments	678,492
Closing balance as of 12-31-2021	3,357,838
Current service cost	6,151
Interest cost	323,290
Contributions from plan participants	99
Foreign currency translation differences	156,084
Contributions paid	(365,443)
Past service credit defined benefit plan obligations	(8)
Transfer to held for sale (see note 6.1)	(134,551)
Transfer of employees	2,320
Actuarial (gains) losses from changes in financial assumptions	(231,949)
Actuarial (gains) losses from changes in experience adjustments	106,104
Closing balance as of 12-31-2022	3,219,935

As of December 31, 2022, the total amount of the actuarial liability corresponds to 0.06% with defined benefit plans in the Chilean companies (0.07% as of December 31, 2021), 96.74% is from defined benefit plans in Brazilian companies (96.67% as of December 31, 2021), 2.52% with defined benefit plans in Colombian companies (2.61% as of December 31, 2021), in a 0.54% with defined benefit plans in Argentine companies (0.51% as of December 31, 2021), 0.13% with defined benefit plans in Peruvian companies (0.13% as of December 31, 2021), and the remaining 0.01% with defined benefit plans in EGP Panama companies (0.01% as of December 31, 2021).

Movements in the fair value of the benefit plan assets are as follows:

In thousands of U.S. dollars – ThUS\$	
Balance as of 01-01-2021	(2,097,081)
Interest income	(139,319)
Return on plan assets, excluding interest	7,213
Foreign currency translation differences	141,709
Employer contributions	(174,315)
Benefit paid	(271)
Contributions paid	305,030
Transfer to financial Debt	(5,634)
Balance as of 12-31-2021	(1,962,668)
Interest income	(191,050)
Return on plan assets, excluding interest	116,026
Foreign currency translation differences	(106,919)
Employer contributions	(205,578)
Benefit paid	(99)
Transfer to held for sale (see note 6)	104,283
Contributions paid	353,925
Balance as of 12-31-2022	(1,892,080)

e) The main categories of benefit plan assets are as follows:

In thousands of U.S. dollars – ThUS\$				
	12-31-2022		12-31-2021	
Equity instruments (variable income)	234,008	12.37%	217,259	14.50%
Fixed-income assets	1,499,608	79.26%	1,441,373	74.22%
Real estate investments	63,559	3.36%	67,610	3.48%
Other	94,905	5.02%	236,426	7.80%
Total	1,892,080	100%	1,962,668	100%

The plans for retirement benefits and pension funds held by our Brazilian subsidiaries, Enel Distribución Rio S.A., Enel Distribución Ceará, S.A. and Enel Distribución Sao Paulo, S.A. maintain investments as determined by the resolutions of the National Monetary Council, ranked in fixed income, equities and real estate. Fixed income investments are predominantly invested in federal securities. Regarding equities, i) Faelce, an institution providing pension funds exclusively to employees and retired employees of Enel Distribución Ceará, S.A. holds common shares of Enel Distribución Ceará, S.A. ii) Brasiletros, a similar institution for employees of Enel Distribución Rio, S.A. and Funcesp, the private pension entity responsible for the administration of the benefit plans sponsored by Enel Distribución Sao Paulo hold shares in investment funds with a portfolio traded on Bovespa (the São Paulo Stock Exchange). Finally, with regard to real estate, the foundations Faelce and Brasiletros have properties that are currently leased to Enel Distribución Rio, S.A. and Enel Distribución Ceará, S.A.

The following table sets forth the assets affected by the plans and invested in shares, leases and real estate owned by the Group.

In thousands of U.S. dollars – ThUS\$		
	12-31-2022	12-31-2021
Real Estate	21,346	20,564
Total	21,346	20,564

f) Reconciliation of asset ceiling:

In thousands of U.S. dollars – ThUS\$	
Balance as of 01-01-2022	14,753
Interest on assets not recognized	1,032
Other changes in assets not recognized due to asset limit	9,344
Foreign currency translation differences	(1,325)
Balance as of 12-31-2021	23,804
Interest on assets not recognized	2,437
Other changes in assets not recognized due to asset limit	30,927
Foreign currency translation differences	572
Total asset ceiling as of 12-31-2022	57,740

26.3 Other disclosures:

- Actuarial assumptions:

As of December 31, 2022 and 2021, the following assumptions were used in the actuarial calculation of defined benefit plans:

	Chile		Brazil		Colombia		Argentina		Peru	
	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021
Discount rates used	5.40%	5.60%	10.40%	9.30% - 9.67%	9.51%	6.94%	92.49% - 100.03%	50.68% - 51.23%	8.00%	5.90%
Expected rate of salary increases	3.80%	3.80%	4.52% - 5.04%	4.52% - 5.04%	8.49%	4.95%	83.32% - 90.50%	43.5% - 56.22%	4.00%	4.00%
Mortality tables	CB-H-2014 y RV-M-2014	CB-H-2014 y RV-M-2014	AT 2000	AT 2000	RV 2008	RV 2008	CB-H-2014 y RV-M-2014	CB-H-2014 y RV-M-2014	SPP-S-2017	SPP-S-2017
Turnover rate	5.79%	7.03%	7.09%	6.50%	0.25%	0.23%	1.06%	1.11%	5.62%	5.39%

- Sensitivity:

As of December 31, 2022, the sensitivity of the value of the actuarial liability for post-employment benefits to variations of 100 basis points in the discount rate assumes a decrease of ThUS\$ 225,962 (ThUS\$ 263,184 as of December 31, 2021) in the event of an increase in the rate and an increase of ThUS\$ 259,231 (ThUS\$ 287,916 as of December 31, 2021) in the event of a rate drop.

- Defined contribution:

Contributions made to defined contribution plans are recorded directly under “personnel expenses” in the consolidated income statement. The amounts recorded for this concept as of December 31, 2022, 2021 and 2020 were ThUS\$12,369, ThUS\$ 10,619, and ThUS\$ 10,689, respectively.

- Future disbursements:

According to the available estimate, the disbursements foreseen (net of assets) to cover the defined benefits plans for next year amount to ThUS\$ 214,269.

- Length of commitments:

The Group’s obligations have a weighted average length of 7.47 years, and the outflows of benefits for the next 10 years and more is expected to be as follows:

Years	ThUS\$
1	342,452
2	330,907
3	324,117
4	321,773
5	318,804
6 to 10	1,538,132

- Multi-employer plans of Enel Distribución Sao Paulo:

Vivest is the entity in charge of the benefit plans sponsored by Enel Distribución Sao Paulo, S.A. Through negotiations with representative trade unions, the Company reformulated the plan in 1997, considering as its main characteristic a mixed model made up by 70% of the actual wage contributed as defined benefit and 30% of the actual wage contributed as established contribution. The purpose of this reformulation was to consider the actuarial technical deficit and to reduce the risk of future deficits.

On May 2, 2019, the plan to allow new participants to enter was closed, which is in force as of June 1, 2019. Participants who had already been admitted continue under the previous conditions. On the other hand, the regulatory entity PREVIC approved the opening of the new contribution plan for the incorporation of new employees (Plan CD I).

27. Equity

27.1 Equity attributable to the shareholders of Enel Américas.

27.1.1 Subscribed and paid capital and number of shares

The issued capital of the Company for the year ended December 31, 2022 and 2021 amounts to ThUS\$ 15,799,499 divided into 107,281,698,561 authorized, subscribed and paid shares. All of the shares issued by the Company are subscribed and paid, and they are listed for trade on the Bolsa de Comercio de Santiago de Chile and the Bolsa Electrónica de Chile.

Treasury shares in portfolio

As of December 31, 2022, the value of treasury shares (1,809,031 shares) amounts to ThUS\$272. These shares were acquired as a result of the merger process with EGP Américas (see note 5).

Changes in Issued Capital

- **Corporate integration operation of non-conventional, renewable energy generating companies in Central and South America (except for Chile)**

At the extraordinary shareholders' meeting held on December 18, 2020, the Company approved the following:

- (i) The subtraction from the capital raised in the share issuance the placement expenses in the amount of ThUS\$ 20,797 (see Note 27.5.c.8), related to the capital increase process performed in 2019; and
- (ii) The proposed merger by incorporation of EGP Américas SpA ("EGP Américas") into Enel Américas (the "Merger"). By virtue of this Merger, Enel Américas would acquire all of EGP Américas' assets and liabilities and succeed into all of EGP Américas' rights and obligations, allowing the Company to control and consolidate the ownership of the business and the non-conventional renewable energy generation assets developed and held by Enel Green Power S.p.A. in Central and South America (except Chile).

In order to complete the Merger, the Board approved a capital increase for Enel Américas in the amount of ThUS\$ 6,036,421, through the issuance of 31,195,387,525 new common shares of a single series as existing shares and with no par value. These shares were subscribed and fully paid for in exchange for the incorporation of the EGP Américas equity, as an absorbed company, once the Merger becomes effective. For such purpose, 0.41 Enel Américas shares were delivered for each share in EGP Américas held by EGP Américas' single shareholder, not considering fractions of shares.

The Merger was effective on April 1, 2021, after all the suspensive and connected conditions precedent agreed upon by the Shareholders' Meeting were fulfilled (see Note 5).

Movements in the number of shares of Enel Américas resulting from the corporate reorganization process described above are detailed as follows:

Number of outstanding shares of the Company prior the Merger			76,086,311,036
	Number of shares	Merger Exchange Ratio	Number of shares
Merger with EGP Américas (1)			
Shares issued to Enel SpA	76,086,311,039	0.41	31,195,387,525
Repurchase of shares (2):			
Exercise of the right to withdraw by minority shareholders of Enel Américas	(1,809,031)		(1,809,031)
Number of Enel Américas shares outstanding after the Merger			107,219,889,530
Total number of capital shares issued			107,281,698,561
Total number of treasury shares in portfolio			(1,809,031)
Number of outstanding shares of the Company after the Merger			107,279,889,530

(1) The valuation of the capital increase resulting from the Merger was ThUS\$6,036,421.

(2) The total amount paid for the repurchase of shares was ThUS\$272.

27.1.2 Dividends

The following table sets forth the dividends paid in the last three years:

N° Dividend	Type of Dividend	Agreement Date	Payment Date	Total Amount ThUS\$	Dollar per Share	Changed to the Year
100	Provisional	11-25-2019	01-24-2020	123,254	0.00162	2019
101	Definitive	04-30-2020	05-29-2020	683,789	0.00899	2019
102	Provisional	11-26-2020	01-29-2021	72,992	0.00096	2020
103	Definitive	04-29-2021	05-28-2021	339,607	0.00317	2020
104	Provisional	11-25-2021	01-28-2022	93,319	0.00087	2021
105	Definitive	04-26-2022	05-31-2022	128,939	0.00120	2021

27.2 Foreign currency translation reserves

The following table sets forth foreign currency translation differences attributable to the shareholders of the Company for the years ended December 31, 2022, 2021 and 2020:

In thousands of U.S. dollars - ThUS\$

	2022	2021	2020
Empresa Distribuidora Sur S.A.	(693,327)	(582,526)	(498,927)
Compañía Distribuidora y Comercializadora de Energía S.A.	-	6,476	87,106
Enel Distribución Perú S.A.	20,635	6,578	34,749
Dock Sud S.A.	(184,604)	(139,846)	(122,563)
Enel Brasil S.A.	(2,443,231)	(3,253,511)	(2,932,790)
Enel Generación Costanera S.A.	(88,156)	(108,164)	(85,255)
Enel Argentina S.A.	(502,765)	(306,418)	(289,985)
Hidroinvest S.A.	(88,367)	(61,360)	(44,777)
Enel Colombia S.A. E.S.P.	(502,408)	(194,250)	(74,077)
Enel Generación El Chocón S.A.	(450,984)	(398,269)	(361,927)
Enel Perú S.A.	(13,120)	(56,969)	50,971
Enel Generación Perú S.A.	(74,094)	(72,047)	(75,739)
Enel Generación Piura S.A.	(5,376)	(7,660)	(525)
Enel Green Power Colombia	-	(26,341)	-
Enel Green Power Panamá	14,090	-	-
Enel Green Power Costa Rica	8,881	-	-
Enel Green Power Guatemala	16,307	-	-
Other	(4,759)	4,113	5,443
Total	(4,991,278)	(5,190,194)	(4,308,296)

(*) For more information see Note 2.9.

27.3 Capital Management

The Company's objective is to maintain an adequate level of capitalization in order to be able to secure its access to the financial markets, so as to fulfill its medium- and long-term goals while maximizing the return to its shareholders and maintaining a robust financial position.

27.4 Restrictions on subsidiaries transferring funds to the parent (equity note)

The Company has certain subsidiaries that must comply with certain financial ratios or covenants, which require a minimum level of equity or contain other characteristics that restrict the transfer of assets to the Parent Company. As of December 31, 2022, the company's participation in the net restricted assets of its subsidiaries Enel Brasil and Enel Perú amount to ThUS\$ 299,423, ThUS\$ 438,844, respectively.

27.5 Other reserves

Other reserves for the years ended December 31, 2022, 2021 and 2020, are as follows:

In thousands of U.S. dollars - ThUS\$	01-01-2022	Changes in 2022	12-31-2022
Foreign currency translation difference (a)	(5,190,194)	198,916	(4,991,278)
Cash flow hedges (b)	426	(62,474)	(62,048)
Financial assets at fair value through other comprehensive income	(697)	(669)	(1,366)
Other miscellaneous reserves (c)	(3,544,796)	42,094	(3,502,702)
Total	(8,735,261)	177,867	(8,557,394)
In thousands of U.S. dollars - ThUS\$	01-01-2021	Changes in 2021	12-31-2021
Foreign currency translation difference (a)	(4,308,296)	(881,898)	(5,190,194)
Cash flow hedges (b)	(9,383)	9,809	426
Financial assets at fair value through other comprehensive income	(692)	(5)	(697)
Other miscellaneous reserves (c)	(2,754,546)	(790,250)	(3,544,796)
Total	(7,072,917)	(1,662,344)	(8,735,261)
In thousands of U.S. dollars - ThUS\$	01-01-2020	Changes in 2020	12-31-2020
Foreign currency translation difference (a)	(2,283,155)	(2,025,141)	(4,308,296)
Cash flow hedges (b)	(1,334)	(8,049)	(9,383)
Financial assets at fair value through other comprehensive income	(687)	(5)	(692)
Other miscellaneous reserves (c)	(3,006,823)	252,277	(2,754,546)
Total	(5,291,999)	(1,780,918)	(7,072,917)

- a) **Reserves for foreign currency translation differences:** These reserves arise primarily from exchange differences relating to:
- Translation of the financial statements of our subsidiaries with functional currencies other than the U.S. dollar (see Note 2.9); and
 - Translation of goodwill arising from the acquisition of companies with functional currencies other than the U.S. dollar (see Note 3.c).
- b) **Cash flow hedge reserves:** These reserves represent the cumulative effective portion of gains and losses on cash flow hedges (see Note 3.g.5).

c) Other miscellaneous reserves.

- The main items and their effects are the following:

In thousands of U.S. dollars - ThUS\$	2022	2021	2020
Reserve for capital increase in 2013 (1)	(1,345,368)	(1,345,368)	(1,345,368)
Company restructuring reserve (Division) (2)	716,712	716,712	716,712
Reserve for subsidiaries transactions (3)	(456,349)	(456,349)	(456,349)
Reserve for transition to IFRS (4)	(1,490,605)	(1,490,605)	(1,490,605)
Reserve for merger of Endesa Américas and Chilectra Américas with Enel Américas (5)	(730,748)	(730,748)	(730,748)
Reserve for Tender Offer of Endesa Américas and withdrawal rights (6)	(57,101)	(57,101)	(57,101)
Argentine hyperinflation (7)	1,690,402	1,149,319	675,139
Reserve for capital increase in 2021 (8)	(13,944)	(13,944)	-
Reserve for merger of EGP Américas with Enel Américas (9)	(1,259,422)	(1,259,422)	-
Reserve for Merger of Enel Colombia (10)	(502,910)	-	-
Other miscellaneous reserves (11)	(53,369)	(57,290)	(66,226)
Total	(3,502,702)	(3,544,796)	(2,754,546)

- 1) Reserve originated from the capital increase that the Company made during the first quarter of 2013.
- 2) Reserve for corporate reorganization (Spin-Offs of companies) completed on March 1, 2016. Corresponds to the effects from the reorganization of Enersis Américas and the separation of the Chilean business into a new entity, Enel Chile S.A.
- 3) Reserve from transactions with our subsidiaries. It corresponds to the effect of purchases of equity interests in subsidiaries that were accounted for as transactions between entities under common control.
- 4) Reserve for transition to IFRS. In accordance with Official Bulletin No. 456 from the SVS (Superintendencia de Valores y Seguros de Chile), included in this line item is the price-level restatement of paid-in capital from the date of transition to IFRS, January 1, 2004 to December 31, 2008.
- 5) Reserve for the Merger of Endesa Américas and Chilectra Américas with and into the Company, completed on December 1, 2016. This represents the recognition of the difference between the capital increase in the Company and the carrying amount of the non-controlling interests that became part of the equity attributable to the owners of Enel Américas after completion of the Merger. The difference between the fair market value of the consideration received or paid and the amount by which the non-controlling interests is adjusted is being recognized in equity attributable to the owners of Enel Américas.
- 6) Reserve for Tender Offer of Endesa Américas and withdrawal rights. This represents the recognition of the difference between the carrying amount and the price paid for the non-controlling interests acquired in the Tender Offer on Endesa Américas, which resulted in a charge to other reserves for ThUS\$ 56,578. It also, includes ThUS\$ 523 related to the recognition of the difference between the carrying amount and the price paid for the shares of those shareholders who exercised their withdrawal rights.
- 7) Corresponds to the effect that our subsidiaries in Argentina have recognized through the application of IAS 29 on equity accounts.
- 8) Reserve for capital increase in 2021: During 2021, the Company recognized a debit in the item "Shared capital and paid-in capital" of Equity of ThUS\$13,944, from share issuance and placement expenses. This debit was calculated according to the accounting criteria described in Note 3.t). For further information, see Note 27.1.1.
- 9) Reserve for the Merger of EGP Américas with Enel Américas: During 2021, the Company recognized a debit in "Other miscellaneous reserves" (in Consolidated Equity) of ThUS\$1,259,422 as a result of the merger of EGP Américas with Enel Américas. This referred to business combinations under common control.

- 10) Enel Colombia merger reserve: during the 2022 fiscal year, the Company recognized a credit of ThUS\$502,910 from the merger by absorption of our subsidiaries Emgesa S.A.S. ESP, Codensa S.A.S. ESP, Enel Green Power Colombia S.A.S. ESP and ESSA2 SpA. This effect was determined in conformity with the accounting criteria described in note 2.7.5, referring to business combinations under common control. The new corporate name of the merged companies is Enel Colombia S.A. ENG. For further information see note 2.4.1.
- 11) Other miscellaneous reserves from transactions made in prior years.

27.6 Non-controlling Interests.

The detail of non-controlling interests as of December 31, 2022, 2021 and 2020, is as follows:

In thousands of U.S. dollars – ThUS\$

Companies	Non-controlling interests					
	%	Equity		Profit (Loss)		
		12-31-2022	12-31-2022	12-31-2021	2022	2021
Enel Distribución Ceará S.A.	25.95%	202,088	169,243	32,163	23,672	13,387
Codensa S.A. E.S.P. (see note 2.4.1)	0.00%	-	413,048	19,911	135,660	117,923
Enel Colombia S.A. E.S.P. (see note 2.4.1)	42.66%	1,373,211	648,228	287,813	235,623	178,980
Enel Distribución Perú S.A.	16.85%	136,456	117,080	21,053	14,350	13,131
Enel Generacion Perú S.A.	16.40%	85,955	102,212	26,308	19,949	20,705
Chinango S.A.C.	33.12%	19,899	19,512	8,593	7,368	6,076
Empresa Distribuidora Sur S.A.	27.91%	273,974	194,835	52,969	(51,226)	(20,297)
Enel Generacion Costanera S.A.	24.38%	16,119	39,390	(27,958)	(14,814)	4,248
Enel Generacion El Chocón S.A.	34.31%	59,988	84,731	(5,187)	(7,003)	18,141
Inversora Dock Sud S.A.	42.86%	39,681	79,566	(50,526)	(2,132)	1,130
Central Dock Sud S.A.	29.76%	35,962	72,396	(46,115)	(1,970)	1,271
Enel Generacion Plura S.A.	3.50%	2,468	3,618	1,056	567	373
Enel Fortuna S.A.	49.95%	228,648	242,923	27,846	33,293	-
Tecnoguat, S.A.	25.00%	4,800	4,276	525	265	-
Other		10,719	6,378	(1,207)	50	987
Total		2,489,968	2,197,436	347,244	393,652	356,055

28. Revenue and other operating income

The detail of revenue presented in the statement of comprehensive income for the years ended December 31, 2022, 2021 and 2020, is as follows:

In thousands of U.S. dollars – ThUS\$

Revenues	2022	2021	2020
Energy sales (1)	11,524,988	12,807,702	9,655,212
Generation	2,974,875	3,850,268	2,144,039
Regulated customers	1,036,364	763,612	397,653
Unregulated customers	1,532,808	1,401,833	883,045
Spot market sales	400,104	1,678,503	852,363
Other customers	5,599	6,320	10,978
Distribution	8,550,113	8,957,434	7,511,173
Residential	5,144,794	5,477,397	4,334,457
Business	1,993,062	1,978,044	1,760,922
Industrial	684,523	683,424	685,246
Other customers	727,734	818,569	730,548
Other sales	50,995	48,589	36,968
Gas sales	22,917	20,690	24,145
Other fuel sales	10,944	10,647	6,861
Sales of goods and services	17,134	17,252	5,962
Revenue from other services	1,990,695	1,678,733	1,546,796
Tolls and transmission	1,665,398	1,393,406	1,280,994
Metering equipment leases	100	116	126
Services and Business Advisories provided (Public lighting, connections and electrical advisories)	209,943	187,532	177,818
Other services	115,254	97,679	87,858
Total revenues	13,566,678	14,535,024	11,238,976

In thousands of U.S. dollars – ThUS\$

Other Income	2022	2021	2020
Revenue from construction contracts	1,544,147	1,203,370	807,671
Updating of financial assets related to electricity distribution concessions in Brazil (*)	156,802	246,750	99,071
Agreement for the Special Regime for the Regularization of Obligations (1)	220,083	-	-
Income from regulatory agreement (2)	9,800	-	17,842
Other	231,678	207,192	128,185
Total other income	2,162,510	1,657,312	1,052,769

(1) See Note 36.6 (ii) Agreement for the Special Regime for Regularization of Obligations.

(2) See Note 36.6 (ii) Framework Agreement.

29. Raw materials and consumables used

The detail of raw materials and consumables used presented in profit or loss for the years ended December 31, 2022, 2021 and 2020, is as follows:

In thousands of U.S. dollars – ThUS\$			
	2022	2021	2020
Energy purchases	(5,765,283)	(7,711,330)	(5,337,887)
Fuel consumption	(151,267)	(116,666)	(137,850)
Gas	(133,241)	(104,941)	(113,992)
Oil	(11,864)	(9,927)	(3,587)
Coal	(6,162)	(1,798)	(20,271)
Transportation costs	(1,221,780)	(1,020,192)	(1,016,486)
Costs from construction contracts	(1,513,002)	(1,186,239)	(807,671)
Other variable supplies and services	(452,417)	(416,956)	(256,021)
Total Raw Materials and Consumables Used	(9,103,749)	(10,451,383)	(7,555,915)

30. Employee benefits expense

The detail of employee expenses for the years ended December 31, 2022, 2021 and 2020, are as follows:

In thousands of U.S. dollars – ThUS\$			
	2022	2021	2020
Wages and salaries	(491,917)	(438,205)	(390,791)
Post-employment benefit expense	(18,578)	(11,002)	71,841
Social security and other contributions	(281,255)	(238,993)	(219,754)
Other employee expenses	(6,570)	(41,702)	(26,342)
Total Employee Benefits Expenses	(798,320)	(729,902)	(565,046)

31. Depreciation, amortization and impairment losses of property, plant and equipment and financial assets under-IFRS 9

a) The detail of depreciation and amortization for the years ended December 31, 2022, 2021 and 2020, is as follows:

In thousands of U.S. dollars – ThUS\$			
	2022	2021	2020
Depreciation	(634,903)	(584,723)	(481,634)
Amortization	(473,854)	(408,373)	(376,465)
Total	(1,108,757)	(993,096)	(858,099)

b) The detail of the items related to impairment for the years ended December 31, 2022, 2021 and 2020, is as follows:

In thousands of U.S. dollars – ThUS\$												
Information on Impairment Losses by Reportable Segment	Generation			Distribution			Other			Total		
	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020
Reversal (Losses) due to impairment of Intangibles (See note 15)	(1,100)	-	-	-	-	-	(1,371)	(750)	-	(2,471)	(750)	-
Reversal (Losses) due to goodwill impairment (See note 16)	-	-	-	-	-	-	(17,801)	(9,963)	-	(17,801)	(9,963)	-
Assets and groups held for sale (See notes 6 y 33)	(391,776)	-	-	(781,782)	-	-	-	-	-	(1,173,558)	-	-
Property, plants and equipment (See note 17)	(71,888)	(89,344)	-	-	-	-	-	-	-	(71,888)	(89,344)	-
Total Reversal of Impairment losses (impairment losses) recognized in income for the period	(464,764)	(89,344)	-	(781,782)	-	-	(19,172)	(10,713)	-	(1,265,718)	(100,057)	-
Trade accounts receivable and other accounts receivable (See note 10)	(1,378)	(7,207)	(349)	(194,744)	(308,439)	(211,289)	570	(358)	102	(195,552)	(316,004)	(211,536)
Other assets	(1,473)	(1,723)	(585)	(76,281)	(27,117)	(30,251)	(3,280)	(328)	-	(81,034)	(29,168)	(30,836)
Assets and groups held for sale (See note 6.1)	-	-	-	-	-	-	(12,929)	-	-	(12,929)	-	-
Impairment gains and reversal of impairment losses (impairment losses) determined in accordance with IFRS 9	(2,851)	(8,930)	(934)	(271,025)	(335,556)	(241,540)	(15,639)	(686)	102	(289,515)	(345,172)	(242,372)
Total reversal (losses) due to impairment	(467,615)	(98,274)	(934)	(1,052,807)	(335,556)	(241,540)	(34,811)	(11,399)	102	(1,555,233)	(445,229)	(242,372)

32. Other expense, by nature

Other miscellaneous operating expenses for the years ended December 31, 2022, 2021 and 2020, are as follows:

In thousands of U.S. dollars – ThUS\$			
	2022	2021	2020
Professional, outsourced and other services	(706,353)	(562,086)	(473,655)
Administrative expenses	(98,712)	(101,574)	(99,813)
Repairs and maintenance	(142,275)	(195,566)	(232,305)
Indemnities and fines	(1,456)	(5,162)	(8,886)
Taxes and charges	(35,274)	(28,648)	(24,470)
Insurance premiums	(54,108)	(52,198)	(39,525)
Leases and rental costs	(3,937)	(11,148)	(10,641)
Public relations and advertising	(15,178)	(12,049)	(9,175)
Other supplies and services	(175,305)	(144,878)	(161,673)
Travel expenses	(9,588)	(4,133)	(2,892)
Environmental expenses	(1,698)	(1,790)	(2,243)
Total	(1,243,884)	(1,119,232)	(1,065,278)

Research expenses are recognized directly in income for the year. The amount of these expenses for the years ended December 31, 2022, 2021 and 2020, amounted to ThUS\$ 185, ThUS\$ 154 and ThUS\$ 54, respectively

33. Other gains (losses)

Other gains (losses) for the years ended December 31, 2022, 2021 and 2020, are as follows:

In thousands of U.S. dollars – ThUS\$			
	2022	2021	2020
Disposals and write-offs of property, plant and equipment	13,359	2,675	4,617
Loss on investment Enel Generación Fortaleza S.A. (1)	(130,727)	-	-
Loss on investment Enel Distribución Goiás (1)	(219,417)	-	-
Other	(85)	543	54
Total Other Gains (Losses)	(336,870)	3,218	4,671

(1) See Note 6.4

34. Financial results

Finance income and costs for the years ended December 31, 2022, 2021 and 2020, are as follows:

Finance Income

In thousands of U.S. dollars – ThUS\$

	2022	2021	2020
Cash and cash equivalents	154,469	64,812	59,510
Financial income on plan assets (Brazil) (1)	350	3	15
Interest collected to customers on energy bills and invoices	75,043	97,028	66,080
Other financial income (2)	285,947	133,599	96,801
Total financial income	515,809	295,442	222,406

Finance Costs

In thousands of U.S. dollars – ThUS\$

	2022	2021	2020
Finance Costs	(1,553,546)	(1,052,065)	(768,453)
Bank loans	(160,514)	(126,357)	(70,023)
Bonds payable	(307,429)	(224,733)	(208,630)
Lease obligations	(22,575)	(2,918)	(9,396)
Valuation of financial derivatives	(209,644)	(107,027)	(10,207)
Financial restatement of provisions (3)	(90,252)	(83,640)	(89,713)
Capitalized finance expenses	53,898	19,628	7,561
Post-employment benefit obligations (1)	(136,033)	(110,580)	(104,918)
Formalization of debt and other associated expenses	(8,421)	(10,505)	(7,134)
Financial expenses - related parties (4)	(143,333)	(64,094)	(2,441)
Other financial costs (5)	(529,243)	(341,839)	(273,552)
Gains (losses) from indexed assets and liabilities (*)	336,796	30,667	76,698
Foreign currency exchange differences (**)	19,801	(1,686)	57,171
Total financial costs	(1,196,949)	(1,023,084)	(634,584)
Total financial results	(681,140)	(727,642)	(412,178)

(***) Total financial costs include a lower cost of ThUS\$77,509, which corresponds to the effect of the Agreement for a Special Regime for Regularization of Obligations (see Note 36.6 (ii)).

(1) See Note 26.2.c).

(2) For the year ended December 31, 2022, this includes finance income from the regulatory assets of the Brazilian subsidiaries of ThUS\$ 192,189 (ThUS\$ 38,220 and ThUS\$ 32,715 as of December 31, 2021 and 2020, respectively), finance income from the financial update of PIS/Cofins taxes receivable of Enel Generación Fortaleza of ThUS\$ 0 (ThUS\$ 3,076 and ThUS\$ 546 as of December 31, 2021 and 2020, respectively), finance income from Central Cuelta de Obligado Térmica (VOSA) accounts receivable of Argentine generation subsidiaries of ThUS\$ 15,320 (ThUS\$ 11,470 and ThUS\$ 12,387 as of December 31, 2021 and 2020, respectively), income from the revaluation of investments after the change in ownership of the Manuel Belgrano Thermal Power Plant and San Martín Thermal Power Plant of ThUS\$ 0 (ThUS\$ 5,064 and ThUS\$ 24,893 as of December 31, 2021 and 2020, respectively) and other income of ThUS\$ 78,438 (ThUS\$ 75,769 and ThUS\$ 26,260 as of December 31, 2021 and 2020, respectively).

- (3) For the year ended December 31, 2022, the Company included ThUS\$ 10,914 (ThUS\$ 27,870 and ThUS\$ 13,754 as of December 31, 2021 and 2020, respectively) from our subsidiary Edesur, related to the finance cost generated by the update of the penalty for service quality due to the application of ENRE Resolution No. 1/2016 (See Note 23). Additionally, our Brazilian subsidiaries have recognized ThUS\$73,260 (ThUS\$ 57,389 and ThUS\$70,622 during the years ended December 31, 2022, 2021 and 2020, respectively, for accounting update of legal claims).
- (4) For the year ended December 31, 2022, this item records interest on the debt with Enel Finance International NV of ThUS\$ 27,563 (ThUS\$ 39,181 and ThUS\$ 2,441 as of December 31, 2021 and 2020, respectively) and finance costs related to guarantees granted by Enel SpA of ThUS\$ 115,770 (ThUS\$ 24,913 and ThUS\$ 0 as of December 31, 2021 and 2020) (see Note 11.d).
- (5) For the year ended December 31, 2022, this item records interest from CAMMESA's debt of ThUS\$ 252,257 (ThUS\$ 187,277 and ThUS\$ 88,415 as of December 31, 2021 and 2020, respectively), banking costs of ThUS\$34,882 (ThUS\$ 16,050 and ThUS\$ 32,533 as of December 31, 2021 and 2020, respectively), finance costs of ThUS\$ 44,423 (ThUS\$ 24,511 and ThUS\$ 35,379 as of December, 31 2021 and 2020, respectively), and Others of ThUS\$ 197,681 (ThUS\$ 114,001 and ThUS\$ 117,225 as of December 31, 2021 and 2020, respectively).

(*) The origins of the effects on financial results by adjustment units and exchange differences are detailed as follows:

In thousands of U.S. dollars – ThUS\$

Gains (losses) from Indexed Assets and Liabilities (*)	2022	2021	2020
Inventories	23,641	31,336	27,150
Other non-current financial assets	14,422	-	-
Investments accounted for using the equity method	676	55	48
Intangible assets other than goodwill	48,250	26,844	11,601
Goodwill	8,066	10,263	6,530
Property, plant and equipment	1,192,416	755,603	485,353
Deferred tax assets	83,965	29,002	14,665
Deferred tax liabilities	(323,861)	(137,607)	(89,669)
Total Equity	(793,867)	(670,974)	(355,914)
Revenues	(273,794)	(162,558)	(150,056)
Raw materials and consumables used	319,889	137,615	126,134
Financial results	41,208	14,725	2,818
Other Expenses	(5,660)	(576)	(3,317)
Corporate tax	1,445	(3,061)	1,355
Hiperinflation Result (1)	336,796	30,667	76,698
Total Result by Readjustment Units	336,796	30,667	76,698

In thousands of U.S. dollars – ThUS\$

Foreign Currency Exchange Differences (**)	2022	2021	2020
Cash and cash equivalents	(12,050)	(7,767)	8,277
Other financial assets	149,314	270,329	130,570
Other non-financial assets	42,709	14,618	27,195
Trade accounts receivable and other accounts receivable	54,757	42,099	57,226
Investment property	-	6,222	-
Other financial liabilities (financial debt and derivative instruments)	(108,183)	(240,245)	(30,988)
Trade and other payables	(60,910)	(66,775)	(46,073)
Other non-financial liabilities	(45,836)	(20,167)	(89,036)
Total	19,801	(1,686)	57,171

- 1) Corresponds to the financial effect derived from the application of IAS 29 "Financial Reporting in Hyperinflationary Economies". (See Note 2.9).

35. Information by segment

35.1 Basis of segmentation

The Group's activities operate under a matrix management structure with dual and cross management responsibilities (based on business and geographical areas of responsibility), and its subsidiaries are engaged in either the Generation and Transmission Business or the Distribution Business.

The Group adopted a "bottom-up" approach to determine its reportable segments. The Generation and Transmission and the Distribution reportable segments have been defined based on IFRS 8.9 and on the criteria described in IFRS 8.12, taking into account the aggregation of the operating segments having similar economic drivers that are common in all countries.

Generation and Transmission Business: The Generation and Transmission Reportable Segment is comprised of a group of electricity companies that own electricity generating plants, whose energy is transmitted and distributed to end customers.

The following five operating segments have been aggregated into one combined set of information for the Generation and Transmission Reportable Segment:

Generation and Transmission Reportable Segment:

- Generation and Transmission Business in Argentina
- Generation and Transmission Business in Brazil
- Generation and Transmission Business in Colombia
- Generation and Transmission Business in Peru
- Generation and Transmission Business in Central America

The Generation and Transmission Business is conducted: in Argentina through Enel Trading Argentina (formerly Cemsa), Central Dock Sud, Enel Generación Costanera, Enel Generación El Chocón and Enel Green Power Argentina S.A.; in Brazil through our subsidiaries, EGP Cachoeira Dourada, Enel CIEN, Enel Green Power Proyectos I (Volta Grande), Enel Trading Brasil S.A. and the EGP Group companies; in Colombia through our subsidiary Enel Colombia; in Peru through our subsidiaries Enel Generación Perú, Enel Generación Piura, Chinango and Enel Green Power Peru S.A.C and in Central America by our subsidiaries Enel Green Power Costa Rica S.A., Enel Green Power Guatemala S.A. and Enel Power Panamá S.R.L.

On October 23, 2022, the Group disposed of its interest in Enel Generación Fortaleza S.A., a company belonging to the Generation and Transmission segment in Brazil until that date. Following the accounting criteria described in note 3.k), the sale of this company did not qualify as a discontinued operation. Therefore, its results until the sale date are part of the consolidated results of Enel Américas, and are included in the results of the Generation and Transmission segment detailed below (see notes 6.4 and 40).

A similar situation occurs in the case of Enel Generación Costanera, Central Dock Sud and the assets linked to the Enel CIEN concession, which were classified as assets available for sale on December 31, 2022, but not as discontinued operations, following the accounting criteria described above. (See note 6.2, 6.3 and 40).

Distribution Business: The Distribution Reportable Segment is comprised of a group of electricity companies operating under a public utility concession, with service obligations and regulated tariffs for supplying regulated customers in four different countries.

The following four operating segments have been aggregated into one combined set of information for the Distribution Reportable Segment:

Distribution Reportable Segment:

- Distribution Business in Argentina
- Distribution Business in Brazil
- Distribution Business in Colombia
- Distribution Business in Peru

The Distribution Business is conducted: in Argentina through Edesur; in Brazil through Enel Distribución Río S.A., Enel Distribución Ceará S.A. and Enel Distribución Sao Paulo (formerly Eletropaulo); in Colombia through Enel Colombia S.A. E.S.P.; and in Peru through Enel Distribución Perú.

On December 29, 2022, the Group disposed of its interest in Enel Distribución Goiás S.A., a company that belonged to the Distribution segment in Brazil until that date. Following the accounting criteria described in note 3.k), the sale of this company did not qualify as a discontinued operation. Therefore, its results up to the sale date are part of the consolidated results of Enel Américas and are included in the results of the Distribution segment detailed below (see notes 6.4 and 40).

Each of the operating segments generates separate financial information, which is aggregated into one combined set of information for the Generation and Transmission Business, and another set of combined information for the Distribution Business at the reportable segment level. In addition, in order to assist the decision maker process, the Planning & Control Department at the parent company level prepares internal reports containing combined information at the reportable segment level about the main key performance indicators (KPIs), such as: Gross Operating Result, Gross Margin, Total Capex, Total Opex, profit or loss, Total Energy Generation and Transmission, among others. The presentation of information under this business/country approach has been made taking into consideration that the KPIs are similar and comparable in all countries, in each of the following aspects:

- a) the nature of the activities: generation and transmission, on one hand, and distribution on the other;
- b) the nature of the production processes: The Generation and Transmission Business deals with the generation of electricity and its transmission to dispatch centers, while the Distribution Business does not generate electricity, but distributes electricity to end customers;
- c) the type or class of customer for their products and services: The Generation and Transmission Business provides services mainly to unregulated customers, while the Distribution Business provides energy to regulated customers;
- d) the methods used to distribute their products or provide their services: generators generally sell the energy through energy auctions, while distributors provide energy in their concession area; and
- e) the nature of the regulatory environment (public utilities): the regulatory frameworks differs in the Generation and Transmission Business and Distribution Business.

The Company's chief operating decision maker ("CODM") in conjunction with the country managers reviews on a monthly basis these internal reports and uses the KPI information to make decisions on the allocation of resources and the assessment of the performance of the operating segments for each reportable segment.

The information disclosed in the following tables is based on the financial information of the companies forming each segment. The accounting policies used to determine the segment information are the same as those used in the preparation of the Group's consolidated financial statements.

35.2 Generation and transmission, distribution and others

In thousands of U.S. dollars – ThUS\$

Line of business	Generation and Transmission		Distribution		Holdings, Eliminations and Others		Total	
	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021
ASSETS								
CURRENT ASSETS	1,661,829	1,940,708	4,395,456	4,934,818	1,706,545	186,953	7,763,830	7,062,479
Cash and cash equivalents	448,929	764,320	426,467	466,372	246,297	165,561	1,121,693	1,396,253
Other current financial assets	66,095	157,768	90,454	77,710	58,752	76,552	215,301	312,030
Other current non-financial assets	121,085	142,715	553,471	640,755	52,831	45,290	727,387	828,760
Trade and other current receivables	430,323	468,470	2,682,539	3,216,126	1,321,970	26,545	4,434,832	3,711,141
Current accounts receivable from related parties	62,906	220,992	143,777	30,074	(190,732)	(177,307)	15,951	73,759
Inventories	94,095	108,127	451,161	429,395	2,191	754	547,447	538,276
Current tax assets	19,347	78,316	38,393	73,866	64,338	49,558	122,078	201,740
Non-current assets or disposal groups held-for-sale or held for distribution to owners	419,049	-	9,194	520	150,898	-	579,141	520
NON-CURRENT ASSETS	11,176,250	10,275,479	14,710,554	16,146,273	1,123,013	1,474,707	27,009,817	27,896,459
Other non-current financial assets	534,716	506,387	3,593,014	2,911,429	42,079	55,360	4,169,809	3,473,176
Other non-current non-financial assets	119,980	125,676	2,191,095	3,013,019	4,518	6,726	2,315,593	3,145,421
Trade and other non-current receivables	136,875	244,390	317,759	467,016	24,993	13,445	479,627	724,851
Non-current accounts receivable from related parties	55,376	53,410	15	26	(51,699)	(53,410)	3,692	26
Investments accounted for using the equity method	948,348	402,308	6,320	13,748	(949,230)	(413,687)	5,438	2,369
Intangible assets other than goodwill	507,983	409,293	2,920,596	4,205,651	194,541	141,326	3,623,120	4,756,270
Goodwill	3,960	3,833	-	-	1,508,885	1,466,392	1,512,845	1,470,225
Property, plant and equipment	8,576,463	8,269,946	4,926,717	4,626,574	179,010	101,008	13,682,190	12,997,528
Investment properties	-	-	7,341	6,272	-	-	7,341	6,272
Right-of-use asset	223,300	191,230	117,320	112,756	5,319	23,967	345,939	327,953
Deferred tax assets	69,249	69,006	630,377	789,782	164,597	133,580	864,223	992,368
TOTAL ASSETS	12,838,079	12,216,187	19,106,010	21,081,091	2,829,558	1,661,660	34,773,647	34,958,938

The Holding, Eliminations and Other column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

In thousands of U.S. dollars – ThUS\$

Line of business	Generation and Transmission		Distribution		Holdings, Eliminations and Others		Total	
	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021
LIABILITIES AND EQUITY								
CURRENT LIABILITIES	2,524,045	1,942,219	5,482,668	6,242,563	(79,741)	(389,248)	7,926,972	7,795,534
Other current financial liabilities	411,660	286,850	756,345	753,298	145,874	192,686	1,313,879	1,232,834
Current lease liability	8,324	21,519	24,218	36,795	2,363	2,373	34,905	60,687
Trade and other current payables	824,843	966,843	3,364,497	3,767,621	116,339	177,666	4,305,679	4,912,130
Current accounts payable to related parties	883,081	419,864	906,201	1,342,862	(437,407)	(807,019)	1,351,875	955,707
Other current provisions	44,302	29,711	135,924	134,918	184	215	180,410	164,844
Current tax liabilities	130,225	157,031	164,734	22,685	104	3,344	295,063	183,060
Other current non-financial liabilities	62,520	60,401	130,749	184,384	71,137	41,487	264,406	286,272
Non-current assets or disposal groups held-for-sale or held for distribution to owners	159,090	-	-	-	21,665	-	180,755	-
NON-CURRENT LIABILITIES	2,143,731	2,170,984	8,078,699	9,154,908	1,177,127	807,419	11,399,557	12,133,311
Other non-current financial liabilities	1,278,404	1,304,390	3,030,442	2,782,559	962,279	830,634	5,271,125	4,917,583
Non-current lease liability	99,343	84,031	74,472	82,232	2,871	21,628	176,686	187,891
Trade and other non-current payables	70,605	9,746	1,893,294	2,678,438	751	883	1,964,650	2,689,067
Non-current accounts payable to related parties	77,454	104,447	560,274	998,873	222,923	(40,822)	860,651	1,062,498
Other long-term provisions	104,015	132,432	534,547	705,375	971	1,012	639,533	838,819
Deferred tax liabilities	442,412	443,996	602,116	443,742	(14,476)	(8,338)	1,030,052	879,400
Non-current provisions for employee benefits	21,538	25,503	1,365,075	1,395,556	1,808	2,422	1,388,421	1,423,481
Other non-current non-financial liabilities	49,960	66,439	18,479	68,133	-	-	68,439	134,572
EQUITY	8,170,303	8,102,984	5,544,643	5,683,620	1,732,172	1,243,489	15,447,118	15,030,093
Equity attributable to shareholders of Enel Américas	8,170,303	8,102,984	5,544,643	5,683,620	1,732,172	1,243,489	12,957,150	12,832,657
Share and paid-in capital	5,628,543	5,636,230	2,449,530	2,972,017	7,721,426	7,191,252	15,799,499	15,799,499
Retained earnings (losses)	539,793	1,195,679	682,418	(270,485)	4,493,106	4,843,497	5,715,317	5,768,691
Issuance premiums	28,207	337,107	-	46,819	(28,207)	(383,926)	-	-
Treasury shares in portfolio	(53)	(50)	-	-	(219)	(222)	(272)	(272)
Other reserves	1,973,813	934,018	2,412,695	2,935,269	(10,453,934)	(10,407,112)	(8,557,394)	(8,735,261)
Non-controlling interests	-	-	-	-	-	-	2,489,968	2,197,436
Total Liabilities and Equity	12,838,079	12,216,187	19,106,010	21,081,091	2,829,558	1,661,660	34,773,647	34,958,938

The Holding, Eliminations and Other column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

In thousands of U.S. dollars – ThUS\$

Line of Business	Generation and Transmission			Distribution			Holdings, Eliminations and Others			Total		
	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020
STATEMENTS OF PROFIT (LOSS)												
REVENUE AND OTHER OPERATING INCOME	3,848,032	4,850,694	3,000,829	12,512,196	12,157,149	10,068,885	(631,040)	(815,507)	(777,969)	15,729,188	16,192,336	12,291,745
Revenues	3,786,314	4,774,522	2,977,178	10,523,694	10,647,295	9,039,284	(743,330)	(886,793)	(777,486)	13,566,678	14,535,024	11,238,976
Energy sales	3,670,247	4,670,098	2,880,510	8,552,498	8,961,340	7,511,207	(697,757)	(823,736)	(736,505)	11,524,988	12,807,702	9,655,212
Other sales	43,664	42,610	32,291	7,034	5,729	5,221	297	250	(544)	50,995	48,589	36,968
Other services rendered	72,403	61,814	64,377	1,964,162	1,680,226	1,522,856	(45,870)	(63,307)	(40,437)	1,990,695	1,678,733	1,546,796
Other income	61,718	76,172	23,651	1,988,502	1,509,854	1,029,601	112,290	71,286	(483)	2,162,510	1,657,312	1,052,769
RAW MATERIALS AND CONSUMABLES USED	(1,325,301)	(2,550,453)	(1,375,163)	(8,444,567)	(8,718,819)	(6,953,255)	666,119	817,889	772,503	(9,103,749)	(10,451,383)	(7,555,915)
Energy purchases	(800,856)	(2,004,478)	(918,086)	(5,654,849)	(6,524,262)	(5,149,046)	690,422	817,410	729,245	(5,765,283)	(7,711,330)	(5,337,887)
Fuel consumption	(151,267)	(116,682)	(137,850)	-	16	-	-	-	-	(151,267)	(116,666)	(137,850)
Transportation expenses	(304,832)	(297,568)	(226,531)	(979,119)	(782,629)	(838,996)	61,671	60,005	49,041	(1,221,780)	(1,020,192)	(1,016,486)
Other miscellaneous supplies and services	(68,846)	(131,725)	(92,696)	(1,810,599)	(1,411,944)	(965,213)	(85,974)	(59,526)	(5,783)	(1,965,419)	(1,603,195)	(1,063,692)
CONTRIBUTION MARGIN	2,522,731	2,300,241	1,625,666	4,067,629	3,438,330	3,115,630	35,079	2,382	(5,466)	6,625,439	5,740,953	4,735,830
Other work performed by the entity and capitalized	15,398	15,431	3,946	214,222	192,393	143,146	12,081	2,728	59	241,701	210,552	147,151
Employee benefits expense	(157,455)	(144,033)	(101,339)	(583,084)	(559,121)	(442,217)	(57,781)	(26,748)	(21,490)	(798,320)	(729,902)	(565,046)
Other expenses	(265,528)	(206,453)	(145,700)	(897,269)	(843,336)	(859,869)	(81,087)	(69,443)	(59,709)	(1,243,884)	(1,119,232)	(1,065,278)
GROSS OPERATING RESULT	2,115,146	1,965,186	1,382,573	2,801,498	2,228,266	1,956,690	(91,708)	(91,081)	(86,606)	4,824,936	4,102,371	3,252,657
Depreciation and amortization expense	(391,899)	(354,523)	(240,241)	(709,334)	(635,551)	(614,224)	(7,524)	(3,022)	(3,634)	(1,108,757)	(993,096)	(858,099)
Impairment (losses) reversals recognized in profit or loss	(464,764)	(89,344)	-	(781,782)	-	-	(19,172)	(10,713)	-	(1,265,718)	(100,057)	-
Gains (losses) for impairment in accordance with IFRS 9	(2,851)	(8,930)	(934)	(271,025)	(335,556)	(241,540)	(15,639)	(686)	102	(289,515)	(345,172)	(242,372)
OPERATING INCOME	1,255,632	1,512,389	1,141,398	1,039,357	1,257,159	1,100,926	(134,043)	(105,502)	(90,138)	2,160,946	2,664,046	2,152,186
FINANCIAL RESULT	(82,047)	(189,740)	(56,160)	(496,006)	(416,941)	(318,978)	(103,087)	(120,961)	(37,040)	(681,140)	(727,642)	(412,178)
Financial income	117,388	96,341	93,720	360,623	199,401	123,949	37,798	(300)	4,737	515,809	295,442	222,406
Cash and cash equivalents	91,042	33,709	32,879	42,171	19,663	14,687	21,256	11,440	11,944	154,469	64,812	59,510
Other financial income	26,346	62,632	60,841	318,452	179,738	109,262	16,542	(11,740)	(7,207)	361,340	230,630	162,896
Financial costs	(110,777)	(167,536)	(149,750)	(1,391,046)	(877,741)	(598,296)	(51,723)	(6,788)	(20,407)	(1,553,546)	(1,052,065)	(768,453)
Bank borrowings	(109,776)	(37,419)	(3,945)	(38,610)	(86,575)	(56,676)	(12,128)	(2,363)	(9,402)	(160,514)	(126,357)	(70,023)
Secured and unsecured obligations	(109,151)	(63,195)	(70,317)	(174,132)	(137,007)	(113,505)	(24,146)	(24,531)	(24,808)	(307,429)	(224,733)	(208,630)
Other	108,150	(66,922)	(75,488)	(1,178,304)	(654,159)	(428,115)	(15,449)	20,106	13,803	(1,085,603)	(700,975)	(489,800)
Income from indexation units	(190,634)	(164,888)	(85,734)	585,198	279,374	161,586	(57,768)	(83,819)	846	336,796	30,667	76,698
Foreign exchange profits (losses)	101,976	46,343	85,604	(50,781)	(17,975)	(6,217)	(31,394)	(30,054)	(22,216)	19,801	(1,686)	57,171
Share of profit (loss) of associates and joint ventures accounted for using the equity method	490	982	2,630	(252)	32	28	(69)	167	475	169	1,181	3,133
Other gains (losses)	(93,412)	2,100	3,764	(204,349)	1,118	903	(39,109)	-	4	(336,870)	3,218	4,671
Gain (loss) from other investments	(94,457)	-	50	(215,982)	543	-	(39,790)	-	4	(350,229)	543	54
Gain (loss) from the sale of assets	1,045	2,100	3,714	11,633	575	903	681	-	-	13,359	2,675	4,617
Profit (loss) before taxes	1,080,663	1,325,731	1,091,632	338,750	841,368	782,879	(276,308)	(226,296)	(126,699)	1,143,105	1,940,803	1,747,812
Income tax expense (income)	(405,881)	(446,211)	(326,573)	(449,422)	(396,085)	(278,107)	15,297	36,004	38,120	(840,006)	(806,292)	(566,560)
Profit (loss) from continuing operations	674,782	879,520	765,059	(110,672)	445,283	504,772	(261,011)	(190,292)	(88,579)	303,099	1,134,511	1,181,252
PROFIT (LOSS)	674,782	879,520	765,059	(110,672)	445,283	504,772	(261,011)	(190,292)	(88,579)	303,099	1,134,511	1,181,252
Profit (loss) attributable to	674,782	879,520	765,059	(110,672)	445,283	504,772	(261,011)	(190,292)	(88,579)	303,099	1,134,511	1,181,252
Profit (loss) attributable to owners of the parent	-	-	-	-	-	-	-	-	-	(44,145)	740,859	825,197
Profit (loss) attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	347,244	393,652	356,055

In thousands of U.S. dollars – ThUS\$

Line of business	Generation and Transmission			Distribution			Holdings, Eliminations and Others			Total		
	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020
STATEMENT OF CASH FLOWS												
Net cash flows from (used in) operating activities	1,796,384	1,845,460	1,109,985	2,580,143	855,641	1,448,867	(557,980)	(85,525)	(133,342)	3,818,547	2,615,576	2,425,510
Net cash flows from (used in) investing activities	(1,342,365)	(1,272,200)	(164,687)	(2,111,957)	(1,711,211)	(1,364,627)	260,547	1,049,114	(6,302)	(3,193,775)	(1,934,297)	(1,535,616)
Net cash flows from (used in) financing activities	(764,841)	(738,729)	(797,743)	(516,888)	627,354	40,508	418,106	(483,375)	(429,300)	(863,623)	(594,750)	(1,186,535)

The Holding, Eliminations and Other column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

35.3 Segment information by country

In thousands of U.S. dollars – THUS\$

Country	Chile (Holdings and Other)		Argentina		Brazil		Colombia		Peru		Central America		Eliminations		Total	
	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021
ASSETS																
CURRENT ASSETS	275,958	445,620	809,961	617,133	5,447,743	4,804,124	794,876	657,247	508,541	560,690	176,853	290,651	(250,102)	(302,986)	7,763,830	7,062,479
Cash and cash equivalents	8,252	124,187	27,098	63,620	744,425	757,875	162,080	156,714	90,562	140,835	89,276	153,022	-	-	1,121,693	1,396,253
Other current financial assets	135	146	54,474	145,102	125,624	89,881	33,086	76,750	1,487	61	495	90	-	-	215,301	312,030
Other current non-financial assets	4,684	4,484	17,214	30,526	560,654	655,856	12,141	13,731	124,370	115,248	8,324	8,915	-	-	727,387	828,760
Trade and other current receivables	1,340	1,585	325,294	312,034	3,469,863	2,822,353	335,940	328,827	231,424	182,201	67,569	64,015	3,402	126	4,434,832	3,711,141
Current accounts receivable from related parties	199,045	305,735	161	1,694	8,081	6,885	1,605	1,662	6,012	4,930	1,551	55,965	(200,504)	(303,112)	15,951	73,759
Inventories	-	-	28,936	55,911	368,498	342,555	89,347	76,415	53,221	56,516	7,445	6,879	-	-	547,447	538,276
Current tax assets	9,502	9,483	2,164	8,246	105,524	128,719	1,230	2,628	1,465	50,899	2,193	1,765	-	-	122,078	201,740
Non-current assets or disposal groups held-for-sale or held for distribution to owners	53,000	-	354,620	-	65,074	-	159,447	520	-	-	-	-	(53,000)	-	579,141	520
NON-CURRENT ASSETS	17,151,407	16,425,543	2,825,523	2,810,065	15,364,499	16,352,912	3,930,592	4,253,624	3,059,657	2,670,200	1,531,420	1,406,373	(16,853,281)	(16,022,258)	27,009,817	27,896,459
Other non-current financial assets	-	-	21,450	26,194	3,982,430	3,326,017	14,065	6,718	-	12	151,864	114,235	-	-	4,169,809	3,473,176
Other non-current non-financial assets	3,455	5,157	310	831	2,219,406	3,041,765	31,979	27,954	40,017	36,068	20,426	33,646	-	-	2,315,593	3,145,421
Trade and other non-current receivables	100	43	123,483	226,424	343,549	470,304	11,985	20,201	-	-	510	7,879	-	-	479,627	724,851
Non-current accounts receivable from related parties	89,913	245,049	15	26	13	-	-	-	3,664	-	-	-	(89,913)	(245,049)	3,692	26
Investments accounted for using the equity method	17,031,714	16,172,024	428,074	309,908	51	-	3,008	118	10,033	10,033	291,628	288,385	(17,759,070)	(16,778,099)	5,438	2,369
Intangible assets other than goodwill	-	-	100,053	86,948	3,061,806	4,322,605	163,488	165,571	97,529	82,872	200,244	98,274	-	-	3,623,120	4,756,270
Goodwill	-	-	-	-	486,125	460,793	27,058	4,709	2,802	2,675	1,158	1,158	995,702	1,000,890	1,512,845	1,470,225
Property, plant and equipment	-	-	2,130,691	2,143,757	4,374,158	3,670,373	3,632,328	3,963,610	2,695,516	2,371,121	849,497	849,117	-	-	13,682,190	12,997,528
Investment properties	-	-	-	-	7,341	6,272	-	-	-	-	-	-	-	-	7,341	6,272
Right-of-use asset	-	-	34	49	119,247	117,760	46,661	60,872	167,220	138,295	12,777	10,977	-	-	345,939	327,953
Deferred tax assets	26,225	3,270	21,413	15,928	770,373	937,023	20	4,321	42,876	29,124	3,316	2,702	-	-	864,223	992,368
TOTAL ASSETS	17,427,365	16,871,163	3,635,484	3,427,198	20,812,242	21,157,036	4,725,468	4,910,871	3,568,198	3,220,890	1,708,273	1,697,024	(17,103,383)	(16,325,244)	34,773,647	34,958,938

The Eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

In thousands of U.S. dollars – THUS\$

Country	Chile (Holdings and Other)		Argentina		Brazil		Colombia		Peru		Central America		Eliminations		Total		
	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	
LIABILITIES AND EQUITY																	
CURRENT LIABILITIES	35,953	130,647	1,124,105	1,010,729	4,961,096	4,979,138	1,032,017	1,026,528	891,067	749,910	80,586	72,238	(197,852)	(173,656)	7,926,972	7,795,534	
Other current financial liabilities	4,442	9,914	-	5,756	647,447	552,177	309,526	372,308	352,464	292,679	-	-	-	-	1,313,879	1,232,834	
Current lease liability	-	-	14	14	20,887	23,393	5,747	9,246	7,183	27,366	1,074	668	-	-	34,905	60,687	
Trade and other current payables	10,569	25,629	843,192	866,558	2,621,924	3,230,057	422,498	467,335	366,232	276,187	41,264	22,801	-	-	4,305,679	4,812,130	
Current accounts payable to related parties	17,270	94,134	21,674	38,322	1,350,858	897,617	45,487	27,518	80,616	62,475	32,479	33,030	(196,709)	(197,389)	1,351,875	955,707	
Other current provisions	16	54	39,503	49,900	81,001	76,248	49,589	30,974	10,301	7,658	-	-	-	-	180,410	164,844	
Current tax liabilities	3,656	916	25,728	36,297	167,895	185,913	23,152	31,874	42,873	29,892	1,302	1,380	-	-	295,063	183,060	
Other current non-financial liabilities	-	-	159,327	-	-	-	22,571	-	-	-	-	-	(1,143)	-	180,755	-	
Non-current liabilities or groups of assets for disposal classified as held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NON-CURRENT LIABILITIES	828,945	594,560	664,614	651,831	7,409,437	8,551,717	1,416,552	1,513,850	966,732	909,570	202,940	157,224	(89,663)	(245,441)	11,999,557	12,133,311	
Other non-current financial liabilities	697,135	590,081	-	36,210	2,794,305	2,525,836	1,169,125	1,213,912	610,560	551,544	-	-	-	-	5,271,125	4,917,583	
Non-current lease liability	-	-	4	24	102,342	99,943	41,159	53,588	20,278	23,212	12,903	11,124	-	-	176,686	187,891	
Trade and other non-current payables	-	-	11,251	53,914	1,883,225	2,633,688	5,349	874	1,047	591	63,778	-	-	-	1,964,650	2,686,067	
Non-current accounts payable to related parties	130,000	-	-	742,860	1,203,492	-	-	-	-	7,804	77,454	96,643	(89,663)	(245,441)	860,651	1,062,498	
Other long-term provisions	-	-	10,920	19,116	529,479	685,669	61,078	74,773	31,446	51,819	6,610	7,442	-	-	639,533	838,819	
Deferred tax liabilities	-	2,057	587,943	459,883	62,287	41,194	67,811	83,284	280,194	251,287	41,817	41,695	-	-	1,030,052	879,400	
Non-current provisions for employee benefits	1,810	2,422	16,572	17,231	1,283,325	1,311,654	82,030	87,419	4,306	4,435	378	320	-	-	1,388,421	1,423,481	
Other non-current non-financial liabilities	-	-	37,924	65,453	11,614	50,241	-	-	18,901	18,878	-	-	-	-	88,439	134,572	
EQUITY	16,562,467	16,145,956	1,846,765	1,784,638	8,441,709	8,441,709	7,826,181	2,276,899	2,370,493	1,710,399	1,561,410	1,424,747	1,467,562	(16,815,868)	(15,906,147)	15,447,118	15,030,098
Equity attributable to shareholders of Enel Américas	16,562,467	16,145,956	1,846,765	1,784,638	8,441,709	8,441,709	7,826,181	2,276,899	2,370,493	1,710,399	1,561,410	1,424,747	1,467,562	(16,815,868)	(15,906,147)	12,937,510	12,832,857
Share and paid-in capital	15,811,619	16,512,785	1,922,909	1,733,076	7,219,555	5,830,987	135,129	195,129	167,712	1,776,327	1,632,426	1,000,339	997,095	(12,068,379)	(11,074,582)	15,799,499	15,799,499
Retained earnings (losses)	4,408,043	3,290,142	(1,187,064)	(1,075,881)	(180,072)	726,440	462,299	843,648	127,678	116,498	359,930	407,820	1,724,503	1,460,024	5,715,317	5,768,691	
Issuance premiums	-	-	-	-	566,008	536,514	23,357	380,242	1,553	1,483	-	-	(590,918)	(918,239)	-	-	
Treasury shares in portfolio	(272)	(272)	-	-	(21,029)	(19,933)	-	-	-	-	-	-	-	-	(272)	(272)	
Other reserves	(3,656,923)	(3,656,699)	1,110,920	1,107,443	857,247	552,173	1,656,114	978,891	(195,159)	(188,997)	64,478	62,647	(6,904,103)	(5,393,283)	(8,567,394)	(8,736,261)	
Non-controlling interests															2,489,968	2,197,436	
Total Liabilities and Equity	17,427,365	16,871,163	3,635,484	3,427,198	20,812,242	21,157,036	4,725,468	4,910,871	3,568,198	3,220,890	1,708,273	1,697,024	(17,103,383)	(16,325,244)	34,773,647	34,958,938	

The Eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

In thousands of U.S. dollars - THUS\$

Country	Chile (Holdings and Other)			Argentina			Brazil			Colombia			Peru			Central America			Eliminations			Total			
	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	
STATEMENTS OF PROFIT (LOSS)																									
REVENUE AND OTHER OPERATING INCOME	1,280	469	165	1,289,506	1,020,808	1,030,361	9,716,216	11,010,682	7,679,615	2,893,882	2,611,406	2,337,760	1,541,960	1,316,723	1,243,993	306,347	232,548	-	(2)	(289)	(39)	15,729,168	16,192,336	12,291,745	
Revenues	969	147	-	1,029,488	1,002,520	995,970	7,946,893	9,485,935	6,696,125	2,770,698	2,525,043	2,311,045	1,526,539	1,304,744	1,235,836	292,111	216,619	-	-	-	16	13,586,878	14,636,024	11,238,976	
Energy sales	-	-	-	981,660	959,343	958,852	6,899,462	8,660,405	5,944,342	1,902,182	1,732,425	1,564,664	1,453,460	1,241,473	1,187,354	288,224	214,056	-	-	-	-	11,624,988	12,807,702	9,656,212	
Other sales	-	-	-	6,284	3,007	2,431	208	352	698	31,004	30,159	23,990	13,485	15,273	9,849	14	-	-	-	-	(2)	60,995	48,589	36,968	
Other services rendered	969	147	-	41,524	40,170	34,837	1,047,223	825,378	751,085	837,512	762,459	722,391	59,594	47,998	38,633	3,873	2,563	-	-	-	18	1,990,895	1,676,733	1,546,795	
Other income	311	312	165	240,038	18,288	34,391	1,769,322	1,524,747	983,390	123,184	98,362	26,705	15,421	11,979	8,157	14,236	16,929	-	(2)	(305)	(39)	2,162,510	1,857,312	1,052,789	
RAW MATERIALS AND CONSUMABLES USED	(93)	(44)	(99)	(674,735)	(547,878)	(551,514)	(6,324,813)	(8,160,858)	(5,450,908)	(1,277,853)	(1,047,353)	(930,828)	(734,012)	(852,394)	(622,866)	(92,543)	(43,057)	-	-	-	-	(9,103,749)	(10,451,383)	(7,555,615)	
Energy purchases	-	-	-	(609,981)	(492,225)	(490,953)	(3,867,515)	(6,206,070)	(3,896,510)	(718,140)	(537,258)	(500,924)	(497,066)	(453,791)	(449,500)	(72,581)	(21,986)	-	-	-	-	(6,785,283)	(7,711,390)	(6,337,887)	
Fuel consumption	-	-	-	(444)	(1,170)	(1,180)	(37,582)	(32,314)	(41,363)	(32,433)	(20,599)	(39,785)	(80,808)	(62,583)	(55,522)	-	-	-	-	-	-	(161,267)	(118,660)	(137,850)	
Transportation expenses	-	-	-	(11,897)	(18,016)	(24,348)	(795,021)	(639,364)	(675,394)	(308,012)	(273,634)	(247,325)	(90,504)	(77,002)	(69,419)	(16,346)	(12,176)	-	-	-	-	(1,221,780)	(1,020,182)	(1,016,486)	
Other miscellaneous supplies and services	(93)	(44)	(99)	(52,413)	(36,467)	(35,033)	(1,624,695)	(1,282,910)	(837,641)	(218,968)	(215,861)	(142,494)	(65,634)	(59,018)	(48,425)	(3,616)	(8,895)	-	-	-	-	(1,965,419)	(1,603,195)	(1,063,692)	
CONTRIBUTION MARGIN	1,187	415	66	594,771	472,930	478,847	3,391,402	2,850,024	2,228,607	1,616,329	1,564,063	1,407,222	807,948	664,329	621,127	213,904	189,491	-	(2)	(289)	(39)	6,625,439	5,740,953	4,735,830	
Other work performed by the entity and capitalized	-	-	-	58,262	50,036	31,296	132,059	114,189	76,744	32,088	31,984	28,877	18,862	14,343	10,234	430	-	-	-	-	-	241,701	210,552	147,151	
Employee benefits expense	(6,833)	(7,532)	(5,957)	(227,871)	(194,075)	(154,984)	(376,660)	(353,816)	(234,994)	(102,851)	(98,364)	(107,827)	(70,522)	(63,957)	(61,284)	(13,583)	(12,158)	-	-	-	-	(798,320)	(729,902)	(565,040)	
Other expenses	(28,779)	(24,059)	(21,054)	(194,120)	(175,618)	(169,255)	(662,596)	(662,059)	(632,746)	(141,694)	(145,507)	(148,088)	(100,630)	(93,137)	(94,174)	(25,077)	(19,156)	-	2	304	39	(1,243,984)	(1,119,232)	(1,085,278)	
GROSS OPERATING RESULT	(34,425)	(31,176)	(26,945)	231,042	153,273	185,904	2,393,216	1,948,338	1,437,611	1,403,872	1,362,166	1,180,184	656,658	521,576	475,903	175,674	158,177	-	-	-	15	4,824,936	4,102,371	3,252,657	
Depreciation and amortization expense	-	-	-	(180,510)	(191,590)	(160,424)	(573,612)	(462,945)	(393,848)	(188,222)	(192,774)	(181,986)	(126,024)	(118,166)	(121,841)	(40,382)	(27,621)	-	-	-	-	(1,108,767)	(993,098)	(858,099)	
Impairment (losses) reversals recognized in profit or loss	-	-	-	(315,189)	(87,492)	-	(858,367)	-	-	(68,058)	-	-	(6,302)	(8,193)	-	-	-	-	-	-	(17,802)	(4,372)	-	-	
Gains (losses) for impairment in accordance with IFRS 9	-	(110)	-	(18,052)	(8,957)	(44,434)	(240,800)	(314,155)	(167,469)	(26,454)	(14,354)	(16,442)	(3,260)	(7,653)	(14,027)	(949)	57	-	-	-	-	(289,515)	(345,172)	(242,372)	
OPERATING INCOME	(34,425)	(31,296)	(26,945)	(282,709)	(134,766)	(18,954)	720,436	1,171,238	876,294	1,121,131	1,145,038	981,756	520,072	387,566	340,035	134,243	130,613	-	(17,802)	(4,357)	-	2,180,546	2,664,046	2,152,186	
FINANCIAL RESULT	(140,565)	(118,049)	(21,872)	259,787	(93,872)	65,733	(614,071)	(478,215)	(391,767)	(133,014)	(97,679)	(119,860)	(32,386)	(29,964)	(2,369)	(3,111)	(8,522)	33,248	81,385	(681,140)	(727,642)	(142,178)	(1,243,984)	(1,185,278)	
Financial income	13,890	21,333	26,083	101,600	90,274	85,964	349,073	181,403	112,030	42,194	14,676	13,848	16,987	6,803	6,608	4,604	2,792	-	(12,539)	(20,838)	(20,997)	1,581,009	295,442	222,406	
Cash and cash equivalents	1,290	495	4,066	68,150	50,182	40,218	60,889	9,074	4,727	18,615	4,431	7,743	5,330	572	2,756	195	58	-	-	-	-	154,469	64,812	59,510	
Other financial income	12,600	20,838	20,997	33,450	40,992	45,736	288,184	172,329	107,303	23,579	10,244	6,105	11,657	5,231	3,752	4,409	2,734	-	(12,539)	(20,838)	(20,997)	361,340	230,830	182,896	
Financial costs	(72,408)	(64,235)	(62,972)	(283,639)	(247,098)	(148,439)	(1,003,534)	(617,330)	(414,707)	(149,253)	(109,145)	(132,205)	(48,595)	(28,767)	(31,127)	(6,656)	(6,328)	-	12,539	20,838	20,997	(1,053,546)	(1,062,065)	(768,453)	
Bank borrowings	(7,498)	(1,616)	(9,190)	(188)	(723)	(3,334)	(79,910)	(104,414)	(45,544)	(53,853)	(12,641)	(8,732)	(19,065)	(6,963)	(3,223)	-	-	-	-	-	-	(180,514)	(126,357)	(70,023)	
Secured and unsecured obligations	(24,148)	(24,530)	(24,809)	-	-	-	(1)	(163,010)	(98,599)	(67,717)	(101,116)	(81,574)	(91,178)	(19,157)	(20,030)	(24,925)	-	-	-	-	-	(307,428)	(234,793)	(205,830)	
Other	(40,764)	(38,089)	(28,973)	(283,451)	(246,375)	(145,104)	(760,614)	(414,317)	(301,446)	5,716	(14,930)	(32,285)	(10,378)	(11,774)	(2,979)	(8,656)	(6,328)	-	12,539	20,838	20,997	(1,066,803)	(700,976)	(469,800)	
Income from indexation units	-	-	-	336,796	30,667	75,698	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	336,796	30,667	75,698	
Foreign exchange profits (losses)	(82,047)	(75,147)	18,037	105,030	92,285	51,620	40,390	(42,288)	(89,080)	(25,955)	(3,209)	(1,303)	(778)	(7,000)	(1,388)	1,683	426	-	(18,522)	33,248	81,385	19,801	(1,666)	57,171	
Share of profit (loss) of associates and joint ventures accounted for using the equity method	17	168	475	495	1,013	2,658	(20)	-	-	(257)	-	-	(66)	-	-	-	-	-	-	-	-	169	1,181	3,138	
Other gains (losses)	-	-	-	-	1,802	61	(342,313)	523	870	4,809	640	124	605	26	3,616	29	427	-	-	-	-	(336,870)	3,218	4,671	
Gain (loss) from other investments	-	-	-	-	54	(350,229)	543	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(350,229)	543	54	
Gain (loss) from the sale of assets	-	-	-	-	1,602	7	7,916	(20)	870	4,809	640	124	605	26	3,616	29	427	-	-	-	-	13,359	2,675	4,617	
Profit (loss) before taxes	(174,973)	(149,187)	(48,342)	(22,427)	(166,023)	49,498	(235,968)	693,546	485,407	992,669	1,047,999	862,220	488,225	357,628	317,644	131,903	127,929	-	(36,324)	28,891	81,385	1,143,105	1,940,803	1,747,612	
Income tax expense (income)	24,965	1,101	(3,840)	(98,872)	(138,296)	(36,154)	(229,716)	(183,498)	(147,963)	(357,577)	(286,707)	(148,363)	(125,751)	(91,896)	(30,443)	(32,621)	-	-	-	-	-	(840,006)	(806,292)	(566,560)	
Profit (loss) from continuing operations	(150,008)	(148,086)	(52,182)	(121,299)	(304,319)	13,344	(465,884)	510,048	337,444	635,092	720,772	575,513	339,862	231,877	225,748	101,480	95,308	-	(36,324)	28,891	81,385	303,099	1,134,511	1,181,252	
PROFIT (LOSS)	(150,008)	(148,086)	(52,182)	(121,299)	(304,319)	13,344	(465,884)	510,048	337,444	635,092	720,772	575,513	339,862	231,877	225,748	101,480	95,308	-	(36,324)	28,891	81,385	303,099	1,134,511	1,181,252	
Profit (loss) attributable to	(150,008)	(148,086)	(52,182)	(121,299)	(304,319)	13,344	(465,884)	510,048	337,444	635,092	720,772	575,513	339,862	231,877	225,748	101,480	95,308	-	(36,324)	28,891	81,385	303,099	1,134,511	1,181,252	
Profit (loss) attributable to owners of the parent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(44,145)	740,859	825,197	
Profit (loss) attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	347,244	393,652	356,055	

In thousands of U.S. dollars - THUS\$

Country

35.4 Generation and Transmission, and Distribution by Country

a) Generation and transmission

In thousands of U.S. dollars – ThUS\$

Line of business Country	Generation and Transmission														Total
	Argentina		Brazil		Colombia		Peru		Central America		Eliminations				
	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	
ASSETS	439,493	341,299	549,370	786,002	174,159	187,002	322,165	335,969	176,851	290,651	(209)	(215)	1,661,829	1,940,708	
CURRENT ASSETS															
Cash and cash equivalents	7,234	50,719	247,495	417,963	29,036	62,443	75,888	80,173	89,276	153,022	-	-	448,929	764,320	
Other current financial assets	10,476	110,340	32,997	34,053	20,659	13,267	1,468	18	495	90	-	-	66,095	167,768	
Other current non-financial assets	1,602	13,328	17,658	34,081	2,434	4,393	91,067	81,998	8,324	8,915	-	-	121,085	142,715	
Trade and other current receivables	42,838	98,619	135,961	155,202	89,674	80,857	94,265	69,769	67,568	64,015	17	8	430,323	488,470	
Current accounts receivable from related parties	17,223	19,263	13,390	117,535	518	1,024	30,451	27,428	1,550	55,965	(226)	(223)	62,906	220,992	
Inventories	5,926	43,587	21,240	8,613	31,634	23,135	27,850	25,913	7,445	6,879	-	-	94,095	108,127	
Current tax assets	219	5,443	15,555	18,555	204	1,883	1,176	50,670	2,193	1,765	-	-	19,347	78,316	
Non-current assets or disposal groups held-for-sale or held for distribution to owners	353,975	-	65,074	-	-	-	-	-	-	-	-	-	419,049	-	
NON-CURRENT ASSETS	192,170	618,490	4,937,631	4,292,782	2,798,722	2,438,355	1,716,307	1,519,479	1,531,420	1,406,373	-	-	11,176,250	10,275,479	
Other non-current financial assets	21,447	26,189	361,010	365,845	395	118	-	-	151,864	114,235	-	-	534,716	506,387	
Other non-current non-financial assets	294	782	50,085	46,944	9,158	8,236	40,017	36,068	20,426	33,646	-	-	119,980	125,676	
Trade and other non-current receivables	123,264	226,047	8,418	6,515	4,683	3,949	-	-	510	7,879	-	-	136,875	244,390	
Non-current accounts receivable from related parties	2,392	11,199	-	-	-	-	52,984	42,211	-	-	-	-	55,376	63,410	
Investments accounted for using the equity method	944	1,158	56,633	53,658	539,885	2,081	59,258	57,026	291,628	288,385	-	-	948,348	402,308	
Intangible assets other than goodwill	2,529	12,963	210,096	205,812	63,239	63,225	31,875	29,019	200,244	98,274	-	-	507,983	409,293	
Goodwill	-	-	-	-	-	-	2,802	2,675	1,158	1,158	-	-	3,960	3,833	
Property, plant and equipment	33,661	331,081	4,172,209	3,542,071	2,147,751	2,330,673	1,373,345	1,217,004	849,497	849,117	-	-	8,576,463	8,269,946	
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Right-of-use asset	-	-	54,437	43,822	33,611	30,073	122,475	106,358	12,777	10,977	-	-	223,300	191,230	
Deferred tax assets	7,639	9,071	24,743	28,115	-	-	33,551	29,118	3,316	2,702	-	-	69,249	69,006	
TOTAL ASSETS	631,663	959,789	5,487,001	5,078,784	2,972,881	2,625,357	2,038,472	1,855,448	1,708,271	1,697,024	(209)	(215)	12,838,079	12,216,187	

The Eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

In thousands of U.S. dollars – ThUS\$

Line of business Country	Generation and Transmission														Total
	Argentina		Brazil		Colombia		Peru		Central America		Eliminations				
	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	
LIABILITIES AND EQUITY	194,611	147,137	1,324,829	971,751	435,961	444,371	488,269	306,937	80,584	72,238	(209)	(215)	2,524,045	1,942,219	
CURRENT LIABILITIES															
Other current financial liabilities	-	5,756	103,867	61,544	108,755	151,919	199,038	67,631	-	-	-	-	411,660	286,850	
Current lease liability	-	-	3,006	4,633	2,966	4,974	1,278	11,244	1,074	668	-	-	8,324	21,519	
Trade and other current payables	4,706	68,361	408,436	594,020	181,450	172,812	188,987	109,049	41,264	22,601	-	-	824,843	966,843	
Current accounts payable to related parties	18,688	34,873	762,176	280,513	12,449	16,305	57,500	55,358	32,477	33,030	(209)	(215)	883,081	419,864	
Other current provisions	536	6,629	172	163	41,128	20,259	2,466	2,660	-	-	-	-	44,302	29,711	
Current tax liabilities	2,093	13,775	16,246	13,672	84,252	67,973	23,167	47,052	4,467	14,559	-	-	130,225	157,031	
Other current non-financial liabilities	9,498	17,743	30,926	17,206	4,961	10,129	15,833	13,943	1,302	1,380	-	-	62,520	60,401	
Non-current assets or disposal groups held-for-sale or held for distribution to owners	159,090	-	-	-	-	-	-	-	-	-	-	-	159,090	-	
NON-CURRENT LIABILITIES	56,932	133,970	795,311	779,011	551,325	614,399	537,223	486,380	202,940	157,224	-	-	2,143,731	2,170,984	
Other non-current financial liabilities	-	36,210	656,902	676,689	384,853	419,434	236,649	172,057	-	-	-	-	1,278,404	1,304,390	
Non-current lease liability	-	-	50,464	40,152	29,790	26,329	6,186	6,426	12,903	11,124	-	-	99,343	84,031	
Trade and other non-current payables	-	-	6,447	9,103	380	643	-	-	63,778	-	-	-	70,605	9,746	
Non-current accounts payable to related parties	-	-	-	-	-	-	-	7,804	77,454	96,643	-	-	77,454	104,447	
Other long-term provisions	-	54	8,227	8,569	58,167	64,963	31,011	51,404	6,610	7,442	-	-	104,015	132,432	
Deferred tax liabilities	35,130	54,384	62,222	34,870	58,750	83,284	244,493	229,763	41,817	41,695	-	-	442,412	443,996	
Non-current provisions for employee benefits	385	4,034	-	-	19,385	19,746	1,390	1,403	378	320	-	-	21,538	25,503	
Other non-current non-financial liabilities	21,417	39,288	11,049	9,628	-	-	17,494	17,523	-	-	-	-	49,960	66,439	
EQUITY	380,120	678,682	3,366,861	3,328,022	1,985,595	1,566,587	1,012,980	1,062,131	1,424,747	1,467,562	-	-	8,170,303	8,102,984	
Equity attributable to shareholders of Enel Américas	380,120	678,682	3,366,861	3,328,022	1,985,595	1,566,587	1,012,980	1,062,131	1,424,747	1,467,562	-	-	8,170,303	8,102,984	
Share and paid-in capital	529,967	623,259	3,036,366	2,887,438	135,144	164,398	926,727	964,040	1,000,339	997,095	-	-	5,628,543	5,636,230	
Retained earnings (losses)	(365,137)	(126,251)	262,697	283,482	211,362	526,401	70,941	104,227	359,930	407,820	-	-	539,793	1,195,679	
Issuance premiums	-	-	-	-	24,349	333,423	3,858	3,684	-	-	-	-	28,207	337,107	
Treasury shares in portfolio	-	-	(53)	(50)	-	-	-	-	-	-	-	-	(53)	(50)	
Other reserves	215,290	181,674	67,851	157,152	1,614,740	542,365	11,454	(9,820)	64,478	62,647	-	-	1,973,813	934,018	
Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Liabilities and Equity	631,663	959,789	5,487,001	5,078,784	2,972,881	2,625,357	2,038,472	1,855,448	1,708,271	1,697,024	(209)	(215)	12,838,079	12,216,187	

The Eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

In thousands of U.S. dollars – THUS\$

Line of business	Country	Generation and Transmission												Eliminations	Total						
		Argentina				Brazil				Colombia						Peru				Central America	
STATEMENTS OF PROFIT (LOSS)	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020
REVENUE AND OTHER OPERATING INCOME	191,104	227,924	230,576	1,289,372	2,551,440	1,105,876	1,344,632	1,265,862	1,159,133	716,606	673,165	605,246	306,347	232,548	-	(29)	(235)	-	3,848,032	4,850,694	3,000,829
Revenues	187,074	223,247	224,081	1,259,172	2,503,577	1,102,091	1,341,444	1,265,392	1,150,185	706,513	665,687	500,821	292,111	216,619	-	-	-	-	3,786,314	4,774,522	2,977,178
Energy sales	184,702	221,484	220,869	1,195,897	2,449,812	1,040,995	1,311,738	1,236,953	1,128,070	689,686	547,793	490,576	288,224	214,056	-	-	-	-	3,670,247	4,670,098	2,880,510
Other sales	1,084	354	1,281	-	-	-	29,595	28,251	21,978	12,971	14,005	9,032	14	-	-	-	-	-	43,664	42,610	32,291
Other services rendered	1,288	1,409	1,931	63,275	53,765	61,096	-	111	188	137	3,856	1,213	3,873	2,563	-	-	-	-	72,403	61,814	64,377
Other Income	4,030	4,677	6,494	30,200	47,863	3,784	3,188	470	8,948	10,093	7,468	4,425	14,236	15,929	-	(29)	(235)	-	61,718	76,172	23,651
RAW MATERIALS AND CONSUMABLES USED	(9,922)	(17,329)	(19,110)	(474,100)	(1,906,531)	(781,166)	(510,006)	(408,423)	(412,529)	(238,728)	(175,113)	(162,336)	(92,543)	(43,057)	-	-	-	-	(1,325,301)	(2,550,453)	(1,375,163)
Energy purchases	(1,368)	(2,020)	(959)	(362,338)	(1,807,435)	(710,206)	(310,536)	(152,794)	(179,897)	(53,951)	(20,243)	(27,014)	(72,581)	(21,986)	-	-	-	-	(800,856)	(2,004,478)	(918,086)
Fuel consumption	(444)	(1,170)	(1,190)	(37,562)	(32,330)	(41,363)	(32,433)	(20,599)	(39,785)	(80,808)	(62,583)	(55,522)	-	-	-	-	-	-	(151,267)	(116,682)	(137,650)
Transportation expenses	(108)	(3,578)	(6,542)	(70,539)	(51,466)	(23,874)	(126,835)	(153,326)	(128,696)	(90,504)	(77,002)	(69,419)	(16,346)	(12,176)	-	-	-	-	(304,332)	(297,568)	(226,531)
Other miscellaneous supplies and services	(7,982)	(10,561)	(10,419)	(3,641)	(15,280)	(5,743)	(40,142)	(81,704)	(66,151)	(3,465)	(15,285)	(10,383)	(3,616)	(8,895)	-	-	-	-	(68,846)	(131,725)	(92,696)
CONTRIBUTION MARGIN	181,182	210,595	211,465	815,272	644,909	324,689	834,624	857,439	746,604	477,878	398,042	342,908	213,804	189,491	-	(29)	(235)	-	2,522,731	2,300,241	1,625,666
Other work performed by the entity and capitalized	2,561	2,566	375	5,396	8,387	215	4,223	3,237	2,438	2,788	1,241	918	430	-	-	-	-	-	15,398	15,431	3,946
Employee benefits expense	(44,510)	(38,733)	(30,398)	(23,304)	(34,062)	(12,934)	(42,520)	(31,380)	(31,049)	(33,538)	(27,700)	(26,958)	(13,583)	(12,158)	-	-	-	-	(157,456)	(144,033)	(101,339)
Other expenses	(35,580)	(39,649)	(41,328)	(99,621)	(57,537)	(14,876)	(51,103)	(42,238)	(44,547)	(54,161)	(48,108)	(44,949)	(26,077)	(19,156)	-	-	14	235	(265,528)	(206,453)	(145,700)
GROSS OPERATING RESULT	103,653	134,779	140,114	697,743	561,697	297,094	745,224	787,058	673,446	392,967	323,475	271,919	175,574	158,177	-	(15)	-	-	2,115,146	1,965,196	1,392,573
Depreciation and amortization expense	(83,852)	(108,849)	(86,575)	(141,499)	(90,077)	(23,371)	(64,356)	(68,280)	(66,263)	(61,810)	(59,364)	(64,032)	(40,382)	(27,621)	-	-	-	-	(391,896)	(354,523)	(240,241)
Impairment (losses) reversals recognized in profit or loss	(315,188)	(81,902)	-	(76,588)	-	-	(66,686)	-	-	(6,302)	(7,442)	-	-	-	-	-	-	-	(464,764)	(89,344)	-
Gains (losses) for impairment in accordance with IFRS 9	(508)	(380)	(96)	(1,605)	(5,910)	(635)	417	(1,427)	(315)	(206)	(1,270)	12	(949)	67	-	-	-	-	(2,651)	(8,930)	(934)
OPERATING INCOME	(295,895)	(56,352)	53,443	478,061	466,710	273,188	614,599	717,351	606,868	324,649	255,087	207,899	134,243	130,613	-	(15)	-	-	1,255,632	1,512,389	1,141,398
FINANCIAL RESULT	(26,239)	(38,372)	6,786	24,825	(100,239)	5,214	(61,490)	(42,302)	(70,522)	(16,774)	(6,716)	5,087	(2,369)	(3,111)	-	-	-	(2,705)	(82,047)	(189,740)	(66,160)
Financial income	66,333	65,578	72,388	25,637	21,434	11,100	3,642	5,465	9,714	1,897	4,787	4,604	2,792	2,792	-	(7)	-	-	117,388	96,341	93,720
Cash and cash equivalents	37,930	27,211	27,765	31,572	3,699	(1,009)	18,178	2,407	3,792	3,167	334	2,331	195	58	-	-	-	-	101,042	33,709	32,879
Other financial income	28,403	39,365	44,603	(5,935)	17,735	12,109	(7,071)	1,235	1,673	6,547	1,563	2,456	4,400	2,734	-	(7)	-	-	26,346	62,632	60,841
Financial costs	(7,262)	(8,318)	(20,397)	(14,083)	(100,262)	(39,278)	(60,421)	(46,827)	(76,221)	(20,362)	(5,801)	(4,854)	(8,656)	(6,328)	-	7	-	-	(110,777)	(167,536)	(149,750)
Bank borrowings	(163)	(318)	(2,955)	(49,664)	(32,001)	(49,207)	(3,112)	(10,742)	(1,988)	(411)	-	-	-	-	-	-	-	-	(109,778)	(37,419)	(3,945)
Secured and unsecured obligations	-	-	-	(14,128)	(21,123)	(13,088)	(94,165)	(41,015)	(55,682)	(858)	(1,057)	(1,547)	-	-	-	-	-	-	(109,151)	(63,195)	(70,317)
Other	(7,099)	(8,000)	(26,442)	49,709	(47,138)	(25,611)	82,951	(2,700)	(20,539)	(8,762)	(2,756)	(2,896)	(8,656)	(6,328)	-	7	-	-	(19,150)	(66,922)	(75,488)
Income from indexation units	(190,634)	(164,888)	(85,734)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(190,634)	(164,888)	(85,734)
Foreign exchange profits (losses)	105,324	68,258	49,529	13,271	(21,411)	33,392	(12,176)	883	234	(6,128)	(1,812)	5,154	1,683	425	-	-	-	(2,705)	101,976	46,343	85,604
Share of profit (loss) of associates and joint ventures accounted for using the equity method	490	982	2,630	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	490	982	2,630
Other gains (losses)	-	1,602	50	(94,441)	5	-	1,000	66	103	-	-	3,611	29	427	-	-	-	-	(93,412)	2,100	3,764
Gain (loss) from other investments	-	-	50	(94,457)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(94,457)	-	50
Gain (loss) from the sale of assets	-	1,602	-	16	5	-	1,000	66	103	-	-	3,611	29	427	-	-	-	-	1,045	2,100	3,714
Profit (loss) before taxes	(321,644)	(92,140)	62,889	408,435	365,476	278,402	554,109	675,115	536,449	307,875	249,351	216,597	131,903	127,929	-	(15)	-	(2,705)	1,080,663	1,325,731	1,091,632
Income tax expense (income)	26,185	2,238	(15,129)	(114,870)	(114,871)	(66,505)	(197,343)	(216,981)	(188,883)	(89,410)	(83,976)	(56,056)	(30,443)	(32,621)	-	-	-	-	(405,881)	(446,211)	(326,573)
Profit (loss) from continuing operations	(295,459)	(89,902)	47,760	293,565	250,605	211,897	356,766	458,134	347,566	218,465	165,375	160,541	101,460	95,308	-	(15)	-	(2,705)	674,782	879,520	765,059
Profit (loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PROFIT (LOSS)	(295,459)	(89,902)	47,760	293,565	250,605	211,897	356,766	458,134	347,566	218,465	165,375	160,541	101,460	95,308	-	(15)	-	(2,705)	674,782	879,520	765,059

In thousands of U.S. dollars – THUS\$

Line of business	Country	Generation and Transmission												Eliminations	Total						
		Argentina				Brazil				Colombia						Peru				Central America	
STATEMENT OF CASH FLOWS	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020
Net cash flows from (used in) operating activities	52,627	142,938	125,114	874,955	741,313	193,848	446,546	606,661	549,006	317,955	231,550	242,006	128,874	122,998	-	(24,573)	-	11	1,796,384	1,845,460	1,109,985
Net cash flows from (used in) investing activities	20,507	(66,607)	(59,107)	(792,051)	(882,706)	(9,470)	(260,738)	(262,588)	(54,430)	(181,820)	(61,467)	(41,680)	(26,686)	1,168	-	(101,577)	-	-	(1,342,365)	(1,272,200)	(164,687)
Net cash flows from (used in) financing activities	(67,188)	(96,806)	(54,520)	(280,302)	(237,780)	(162,012)	(209,895)	(516,366)	(353,785)	(144,014)	(227,911)	(227,426)	(165,932)	(85,426)	-	102,490	-	-	(764,841)	(738,729)	(797,743)

The Eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

b) Distribution

In thousands of U.S. dollars – ThUS\$

Line of business	Distribution											
	Argentina		Brazil		Colombia		Peru		Eliminations		Total	
Country	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021
ASSETS												
CURRENT ASSETS	361,263	272,122	3,254,965	4,033,868	595,268	420,426	183,960	208,451	-	(49)	4,395,456	4,934,818
Cash and cash equivalents	5,977	6,404	276,155	310,415	131,595	92,356	12,740	57,197	-	-	426,467	466,372
Other current financial assets	34,385	22,482	43,622	53,501	12,428	1,684	19	43	-	-	90,454	77,710
Other current non-financial assets	15,340	17,087	524,626	609,241	9,699	9,295	3,806	5,132	-	-	553,471	640,755
Trade and other current receivables	282,456	213,415	2,017,240	2,642,513	246,070	247,884	136,773	112,269	-	45	2,682,539	3,216,126
Current accounts receivable from related parties	95	410	10,729	11,118	127,564	15,407	5,389	3,233	-	(94)	143,777	30,074
Inventories	23,010	12,324	345,212	333,214	57,706	53,280	25,233	30,577	-	-	451,161	429,395
Current tax assets	-	-	37,381	73,866	1,012	-	-	-	-	-	38,393	73,866
Non-current assets or disposal groups held-for-sale or held for distribution to owners	-	-	-	-	9,194	520	-	-	-	-	9,194	520
NON-CURRENT ASSETS	2,194,717	1,887,183	9,429,354	11,210,471	1,647,595	1,811,019	1,438,888	1,237,600	-	-	14,710,554	16,146,273
Other non-current financial assets	3	5	3,579,341	2,904,813	13,670	6,599	-	12	-	-	3,593,014	2,911,429
Other non-current non-financial assets	16	49	2,168,258	2,993,253	22,821	19,717	-	-	-	-	2,191,095	3,013,019
Trade and other non-current receivables	219	377	310,237	450,387	7,303	16,252	-	-	-	-	317,759	467,016
Non-current accounts receivable from related parties	15	26	-	-	-	-	-	-	-	-	15	26
Investments accounted for using the equity method	121	135	-	-	6,199	13,613	-	-	-	-	6,320	13,748
Intangible assets other than goodwill	97,523	73,985	2,659,190	3,978,918	99,982	100,569	63,901	52,179	-	-	2,920,596	4,205,651
Goodwill	-	-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	2,096,786	1,812,557	24,433	28,059	1,484,571	1,632,486	1,320,927	1,153,472	-	-	4,926,717	4,626,574
Investment properties	-	-	7,341	6,272	-	-	-	-	-	-	7,341	6,272
Right-of-use asset	34	49	59,491	62,826	13,049	17,944	44,746	31,937	-	-	117,320	112,756
Deferred tax assets	-	-	621,063	785,943	-	3,839	9,314	-	-	-	630,377	789,782
TOTAL ASSETS	2,555,980	2,159,305	12,684,319	15,244,339	2,242,863	2,231,445	1,622,848	1,446,051	-	(49)	19,106,010	21,081,091

The Eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

In thousands of U.S. dollars – ThUS\$

Line of business	Distribution										Total	
	Country	Argentina		Brazil		Colombia		Peru		Eliminations		
	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021	12-31-2022	12-31-2021
LIABILITIES AND EQUITY	959,396	902,066	3,582,148	4,474,546	572,242	550,502	368,882	315,498	-	(49)	5,482,668	6,242,563
CURRENT LIABILITIES	-	-	472,267	463,072	200,771	220,389	83,307	69,837	-	-	756,345	753,298
Other current financial liabilities	14	14	15,527	17,378	2,781	3,281	5,896	16,122	-	-	24,218	36,795
Current lease liability	838,169	797,949	2,110,246	2,538,667	239,824	264,665	176,258	166,340	-	-	3,364,497	3,767,621
Trade and other current payables	33,607	42,444	778,916	1,249,196	33,038	15,602	60,640	35,669	-	(49)	906,201	1,342,862
Current accounts payable to related parties	38,967	43,269	80,661	75,926	8,461	10,715	7,835	5,008	-	-	135,924	134,918
Other current provisions	32,573	-	54,736	-	69,195	16,094	8,230	6,591	-	-	164,734	22,685
Current tax liabilities	16,066	18,390	69,795	130,307	18,172	19,756	26,716	15,931	-	-	130,749	184,384
Other current non-financial liabilities	615,349	558,266	6,150,217	7,273,663	869,082	887,339	444,051	435,640	-	-	8,078,699	9,154,908
NON-CURRENT LIABILITIES	-	-	1,872,259	1,608,594	784,272	794,478	373,911	379,487	-	-	3,030,442	2,782,559
Other non-current financial liabilities	4	24	49,007	49,844	11,369	15,578	14,092	16,786	-	-	74,472	82,232
Non-current lease liability	11,251	53,914	1,876,027	2,623,702	4,969	231	1,047	591	-	-	1,893,294	2,678,438
Trade and other non-current payables	7,666	40,821	548,753	958,052	3,855	-	-	-	-	-	560,274	998,873
Non-current accounts payable to related parties	10,920	19,063	520,281	676,518	2,911	9,379	435	415	-	-	534,547	705,375
Other long-term provisions	552,813	405,082	-	4,684	(940)	-	50,243	33,976	-	-	602,116	443,742
Deferred tax liabilities	16,188	13,197	1,283,325	1,311,655	62,646	67,673	2,916	3,031	-	-	1,365,075	1,395,556
Non-current provisions for employee benefits	16,507	26,165	565	40,614	-	-	1,407	1,354	-	-	18,479	68,133
Other non-current non-financial liabilities	981,235	698,973	2,951,954	3,496,130	801,539	793,604	809,915	694,913	-	-	5,544,643	5,683,620
EQUITY	981,235	698,973	2,951,954	3,496,130	801,539	793,604	809,915	694,913	-	-	5,544,643	5,683,620
Equity attributable to shareholders of Enel Américas	737,419	652,952	1,572,635	2,182,599	-	3,314	139,476	133,152	-	-	2,449,530	2,972,017
Share and paid-in capital	(104,283)	(262,208)	(162,033)	(758,693)	340,831	248,707	607,903	501,709	-	-	682,418	(270,485)
Retained earnings (losses)	-	-	-	-	-	46,819	-	-	-	-	-	46,819
Issuance premiums	-	-	-	-	-	-	-	-	-	-	-	-
Treasury shares in portfolio	348,099	308,229	1,541,352	2,072,224	460,708	494,764	62,536	60,052	-	-	2,412,695	2,935,269
Other reserves	-	-	-	-	-	-	-	-	-	-	-	-
Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities and Equity	2,555,980	2,159,305	12,684,319	15,244,339	2,242,863	2,231,445	1,622,848	1,446,051	-	(49)	19,106,010	21,081,091

The Eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

In thousands of U.S. dollars – ThUS\$

Line of business	Distribution															Total		
	Country	Argentina			Brazil			Colombia			Peru		Eliminations			2021	2020	
		2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021			2020
STATEMENTS OF PROFIT (LOSS)	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020
REVENUE AND OTHER OPERATING INCOME	1,079,041	793,771	801,228	8,630,771	8,761,513	6,834,057	1,769,737	1,706,530	1,546,964	1,032,649	895,367	886,663	(2)	(32)	(27)	12,512,196	12,157,149	10,068,885
Revenues	842,584	779,524	772,583	6,902,171	7,291,539	5,855,047	1,751,654	1,685,480	1,529,090	1,027,285	890,752	882,564	-	-	-	10,523,694	10,647,295	9,039,284
Energy sales	796,958	737,859	737,983	5,941,210	6,522,617	5,168,342	848,058	859,847	760,540	966,272	841,017	844,342	-	-	-	8,552,498	8,961,340	7,511,207
Other sales	5,200	2,689	1,695	-	-	698	1,408	1,906	2,011	426	1,134	817	-	-	-	7,034	5,729	5,221
Other services rendered	40,426	38,976	32,905	960,961	768,922	686,007	902,188	823,727	766,539	60,587	48,601	37,405	-	-	-	1,964,162	1,680,226	1,522,856
Other income	236,457	14,247	28,645	1,728,600	1,469,974	979,010	18,083	21,050	17,874	5,364	4,615	4,099	(2)	(32)	(27)	1,988,502	1,509,854	1,029,601
RAW MATERIALS AND CONSUMABLES USED	(663,342)	(528,448)	(530,338)	(6,079,357)	(6,573,470)	(4,937,646)	(1,009,832)	(1,011,914)	(886,155)	(692,036)	(604,987)	(599,116)	-	-	-	(8,444,567)	(8,718,819)	(6,953,255)
Energy purchases	(608,593)	(490,205)	(489,984)	(3,740,199)	(4,722,860)	(3,451,265)	(665,442)	(749,941)	(646,721)	(640,615)	(561,256)	(561,076)	-	-	-	(5,654,849)	(6,524,262)	(5,149,046)
Fuel consumption	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	-	-	16
Transportation expenses	(11,789)	(14,438)	(17,806)	(733,183)	(593,753)	(658,797)	(234,147)	(174,438)	(162,393)	-	-	-	-	-	-	(979,119)	(782,629)	(838,996)
Other miscellaneous supplies and services	(42,960)	(23,805)	(22,548)	(1,605,975)	(1,256,873)	(827,584)	(110,243)	(87,535)	(77,041)	(51,421)	(43,731)	(38,040)	-	-	-	(1,810,599)	(1,411,944)	(965,213)
CONTRIBUTION MARGIN	415,699	265,323	270,890	2,551,414	2,188,043	1,896,411	759,905	694,616	660,809	340,613	290,380	287,547	(2)	(32)	(27)	4,067,629	3,438,330	3,115,630
Other work performed by the entity and capitalized	55,701	47,471	30,921	114,581	103,072	76,469	27,865	28,747	26,439	16,075	13,103	9,317	-	-	-	214,222	192,393	143,146
Employee benefits expense	(182,322)	(154,220)	(123,792)	(304,333)	(302,308)	(207,724)	(60,092)	(66,732)	(76,778)	(36,337)	(35,861)	(33,923)	-	-	-	(583,084)	(559,121)	(442,217)
Other expenses	(158,392)	(135,942)	(128,108)	(601,107)	(556,744)	(579,070)	(86,446)	(102,054)	(103,675)	(51,326)	(48,628)	(49,043)	2	32	27	(897,269)	(843,336)	(859,869)
GROSS OPERATING RESULT	130,886	22,632	49,911	1,760,555	1,432,063	1,186,086	641,232	554,577	506,795	289,025	218,994	213,898	-	-	-	2,801,498	2,228,266	1,956,690
Depreciation and amortization expense	(96,589)	(82,711)	(73,850)	(425,754)	(370,763)	(366,439)	(122,849)	(123,631)	(115,540)	(64,142)	(58,446)	(58,395)	-	-	-	(709,334)	(635,551)	(614,224)
Impairment (losses) reversals recognized in profit or loss	-	-	-	(781,782)	-	-	-	-	-	-	-	-	-	-	-	(781,782)	-	-
Gains (losses) for impairment in accordance with IFRS 9	(17,544)	(8,551)	(44,338)	(236,695)	(307,815)	(167,035)	(13,732)	(12,807)	(16,127)	(3,054)	(6,383)	(14,040)	-	-	-	(271,025)	(335,556)	(241,540)
OPERATING INCOME	16,553	(68,630)	(68,277)	316,324	753,485	652,612	504,651	418,139	375,128	201,829	154,165	141,463	-	-	-	1,039,357	1,257,159	1,100,926
FINANCIAL RESULT	309,097	28,590	22,606	(717,280)	(369,355)	(267,371)	(70,722)	(54,585)	(49,171)	(17,101)	(21,605)	(25,042)	-	14	-	(496,006)	(416,941)	(318,978)
Financial income	27,318	19,930	10,657	296,634	164,114	100,950	28,974	10,984	8,571	7,697	4,373	3,771	-	-	-	360,623	199,401	123,949
Cash and cash equivalents	18,433	12,274	4,422	21,338	5,167	5,954	342	1,993	3,894	2,058	229	417	-	-	-	42,171	19,663	14,687
Other financial income	8,885	7,656	6,235	275,296	158,947	94,996	28,632	8,991	4,677	5,639	4,144	3,354	-	-	-	318,452	179,738	109,262
Financial costs	(292,370)	(262,785)	(148,619)	(986,208)	(531,140)	(366,558)	(85,378)	(61,476)	(56,225)	(27,090)	(22,340)	(26,894)	-	-	-	(1,391,046)	(877,741)	(598,296)
Bank borrowings	(25)	(405)	(379)	(28,412)	(72,414)	(44,964)	(3,233)	(9,528)	(8,732)	(6,940)	(4,228)	(2,601)	-	-	-	(38,610)	(86,575)	(56,676)
Secured and unsecured obligations	-	-	(1)	(148,882)	(77,476)	(54,629)	(6,951)	(40,559)	(35,496)	(18,299)	(18,972)	(23,379)	-	-	-	(174,132)	(137,007)	(113,505)
Other	(292,345)	(262,380)	(148,239)	(808,914)	(381,250)	(266,965)	(75,194)	(11,389)	(11,997)	(1,851)	860	(914)	-	-	-	(1,178,304)	(654,159)	(428,115)
Income from indexation units	585,198	279,374	161,586	-	-	-	-	-	-	-	-	-	-	-	-	585,198	279,374	161,586
Foreign exchange profits (losses)	(11,049)	(7,929)	(1,018)	(27,706)	(2,329)	(1,763)	(14,318)	(4,093)	(1,517)	2,292	(3,638)	(1,919)	-	14	-	(50,781)	(17,975)	(6,217)
Share of profit (loss) of associates and joint ventures accounted for using the equity method	5	32	28	-	-	-	(257)	-	-	-	-	-	-	-	-	(252)	32	28
Other gains (losses)	-	-	7	(208,762)	519	870	3,808	573	21	605	26	5	-	-	-	(204,349)	1,118	903
Gain (loss) from other investments	-	-	-	(215,982)	543	-	-	-	-	-	-	-	-	-	-	(215,982)	543	-
Gain (loss) from the sale of assets	-	-	7	7,220	(24)	870	3,808	573	21	605	26	5	-	-	-	11,633	575	903
Profit (loss) before taxes	325,655	(40,008)	(45,636)	(609,718)	384,649	386,111	437,480	364,127	325,978	185,333	132,586	116,426	-	14	-	338,750	841,368	782,879
Income tax expense (income)	(131,230)	(138,481)	(22,866)	(104,008)	(102,921)	(118,872)	(153,804)	(107,270)	(97,881)	(60,380)	(47,413)	(38,488)	-	-	-	(449,422)	(396,085)	(278,107)
Profit (loss) from continuing operations	194,425	(178,489)	(68,502)	(713,726)	281,728	267,239	283,676	256,857	228,097	124,953	85,173	77,938	-	14	-	(110,672)	445,283	504,772
PROFIT (LOSS)	194,425	(178,489)	(68,502)	(713,726)	281,728	267,239	283,676	256,857	228,097	124,953	85,173	77,938	-	14	-	(110,672)	445,283	504,772

In thousands of U.S. dollars – ThUS\$

Line of business	Distribution															Total		
	Country	Argentina			Brazil			Colombia			Peru		Eliminations			2021	2020	
		2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021			2020
STATEMENT OF CASH FLOWS	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020
Net cash flows from (used in) operating activities	230,378	266,871	159,556	1,425,388	(53,565)	797,144	689,072	421,301	391,312	235,305	221,034	100,855	-	-	-	2,580,143	855,641	1,448,867
Net cash flows from (used in) investing activities	(189,697)	(187,632)	(115,347)	(1,356,285)	(1,043,563)	(740,848)	(383,172)	(326,150)	(381,939)	(182,803)	(153,866)	(126,493)	-	-	-	(2,111,957)	(1,711,211)	(1,364,627)
Net cash flows from (used in) financing activities	(35,377)	(76,665)	(54,133)	(121,754)	878,164	56,395	(259,901)	(125,249)	22,061	(99,856)	(48,896)	16,185	-	-	-	(516,888)	627,354	40,508

The Eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

36. Guarantees with third parties, contingent assets and liabilities, and other commitments

36.1 Direct guarantees

In thousands of U.S. dollars – ThUS\$

Guarantee Creditor	Debtor		Type of Guarantee	Committed Assets			Outstanding balance as of		
	Name	Relationship		Type	Currency	Amount	Currency	12-31-2022	12-31-2021
Mitsubishi Corporation	Enel Generación Costanera S.A.	Creditor	Pledge	Combined Cycle Plant	US\$	37,392	US\$	36,734	41,953
BNDES	Enel Distribución Rio S.A.	Creditor	Pledge on proceeds and others	Customer Collections	US\$	3,927	US\$	660	2,099
Various Creditors	Enel Distribución Ceará S.A.	Creditor	Pledge on proceeds and others	Customer Collections	US\$	12,096	US\$	52,275	59,626
Banco Bradesco	Enel Distribución Goiás S.A.	Creditor	Pledge on proceeds and others	Customer Collections	US\$	-	US\$	-	26,096
Various Creditors	EGP en Brasil	Creditor	Miscellaneous	Escrow Account	US\$	607,446	US\$	383,149	321,352
Various Creditors	Enel Generación Piura S.A.	Creditor	Mortgage	Property, plant and equipment	US\$	-	US\$	-	8,638
Various Creditors	Enel Distribución Perú S.A.	Creditor	Mortgage	Property, plant and equipment	US\$	23,046	US\$	4,508	16,520
Banco Continental S.A.	Enel Generación Perú S.A.	Creditor	Mortgage	Property, plant and equipment	US\$	-	US\$	-	2,221

As of December 31, 2022 and 2021, the carrying amount of property, plant and equipment pledged as security for liabilities amounted to ThUS\$ 60,438 and ThUS\$ 85,317, respectively (see Note 17.c.ii). Property, plant and equipment of Enel Generación Costanera have been classified as held for sale (see note 6.2).

As of December 31, 2022 and 2021, the Company had future energy purchase commitments amounting to ThUS\$ 52,122,388 and ThUS\$ 68,628,702, respectively.

36.2 Indirect guarantees

In thousands of U.S. dollars – THUS\$

Type	Contract Name	Termination Date	Guarantee Creditor	Debtor		Guarantee			Outstanding balance	
				Name	Relationship	Guarantor	Type of Guarantee	Currency	12-31-2022	12-31-2021
Solidarity	Bono H	October 2028	Noteholders Enel Generación Chile Bond Program (formerly Endesa Chile)	Enel Generación Chile	Subsidiary	Companies divided from the original debtor Endesa Chile (joint and several debtor Endesa Américas and post-merger Enel Américas) *	Joint and several co-debtor	US\$	53,853	55,893
Solidarity	Bono M	December 2029	Noteholders Enel Generación Chile Bond Program (formerly Endesa Chile)	Enel Generación Chile	Subsidiary	Companies divided from the original debtor Endesa Chile (joint and several debtor Endesa Américas and post-merger Enel Américas) *	Joint and several co-debtor	US\$	261,608	267,394
Bank Loan	BNP PARIBAS 4131	February 2022	BNP PARIBAS	Enel Distribución Rio	Subsidiary	Enel Brasil	Guarantor	US\$	-	74,137
Bank Loan	BNP PARIBAS 4131 II	February 2022	BNP PARIBAS	Enel Distribución Rio	Subsidiary	Enel Brasil	Guarantor	US\$	-	39,458
Bank Loan	SCOTIABANK 4131 III	February 2025	SCOTIABANK	Enel Distribución Rio	Subsidiary	Enel Brasil	Guarantor	US\$	37,116	37,115
Bank Loan	SCOTIABANK 4131 IV	February 2025	SCOTIABANK	Enel Distribución Rio	Subsidiary	Enel Brasil	Guarantor	US\$	22,249	22,249
Bank Loan	BNDES FINAME GIRO	01-05-2023	BNDES	Enel Distribución Goiás S.A.	Subsidiary	Enel Brasil	Guarantor	US\$	-	9,927
Bank Loan	SCOTIABANK 4131 CELG	August 2022	SCOTIABANK	Enel Distribución Goiás S.A.	Subsidiary	Enel Brasil	Guarantor	US\$	-	49,336
Bonds	DEBÊNTURES - 23ª EMISSÃO - 2ª série	September 2023	Oliveira Trust Distribuidora de Títulos E Valores Mobiliários S.A.	Enel Distribución Sao Paulo	Subsidiary	Enel Brasil	Guarantor	US\$	139,403	256,055
Leasing	C22BR3R00003	June 2031	BR Properties S.A.	Enel Distribución Sao Paulo	Subsidiary	Enel Brasil	Guarantor	US\$	9,752	-
Bank Loan	BEI 4131	September 2037	EUROPEAN INVESTMENT BANK	Enel Distribución Sao Paulo	Subsidiary	Enel Brasil	Guarantor	US\$	120,863	-
Bank Loan	SCOTIABANK 4131	April 2023	SCOTIABANK	EGP Cachoeira Dourada	Subsidiary	Enel Brasil	Guarantor	US\$	31,363	31,363
Bank Loan	BNDES BOA VISTA B1, B2 e B3	December 2034	BNDES	EGP Boa Vista	Subsidiary	Enel Brasil	Guarantor	US\$	13,277	13,344
Bank Loan	SAN 4131 EGP- 1	August 2033	BANCO SANTANDER S.A. - MILAN BRANCH	Enel Brasil	Subsidiary	Enel SPA	Guarantor	US\$	47,353	51,014
Bank Loan	CHINA 4131 EGP- 1	August 2033	BANK OF CHINA LTD - MILAN BRANCH	Enel Brasil	Subsidiary	Enel SPA	Guarantor	US\$	49,286	53,096
Bank Loan	SAN 4131 EGP- 2	August 2033	BANCO SANTANDER S.A. - MILAN BRANCH	Enel Brasil	Subsidiary	Enel SPA	Guarantor	US\$	42,356	45,631
Bank Loan	CHINA 4131 EGP- 2	August 2033	BANK OF CHINA LTD - MILAN BRANCH	Enel Brasil	Subsidiary	Enel SPA	Guarantor	US\$	44,085	47,493
Bank Loan	BNDES DELFINA B A1, A2 e A3	September 2034	BNDES	EGP Delfina B	Subsidiary	Enel Brasil	Guarantor	US\$	13,772	13,865
Bank Loan	BNDES DELFINA C B1, B2 e B3	September 2034	BNDES	EGP Delfina C	Subsidiary	Enel Brasil	Guarantor	US\$	3,225	3,247
Bank Loan	BNDES DELFINA D A1, A2, A3, C1 e C2	September 2034	BNDES	EGP Delfina D	Subsidiary	Enel Brasil	Guarantor	US\$	13,795	13,888
Bank Loan	BNDES DELFINA E A1, A2, A3, D1 e D2	September 2034	BNDES	EGP Delfina E	Subsidiary	Enel Brasil	Guarantor	US\$	13,860	13,954
Bank Loan	CHINA 4131 ITUVERAVA N	December 2031	BANK OF CHINA LTD - MILAN BRANCH	EGP Ituverava Norte	Subsidiary	Enel SPA	Guarantor	US\$	11,405	12,448
Bank Loan	SAN 4131 ITUVERAVA N	December 2031	BANCO SANTANDER S.A. - MILAN BRANCH	EGP Ituverava Norte	Subsidiary	Enel SPA	Guarantor	US\$	10,957	11,960
Bank Loan	PROPARCO 4131 ITUVERAVA N	December 2031	PROPARCO	EGP Ituverava Norte	Subsidiary	Enel SPA	Guarantor	US\$	20,700	26,951
Bank Loan	CHINA 4131 ITUVERAVA S	December 2031	BANK OF CHINA LTD - MILAN BRANCH	EGP Ituverava Sul	Subsidiary	Enel SPA	Guarantor	US\$	17,108	18,673
Bank Loan	SAN 4131 ITUVERAVA S	December 2031	BANCO SANTANDER S.A. - MILAN BRANCH	EGP Ituverava Sul	Subsidiary	Enel SPA	Guarantor	US\$	16,437	17,941
Bank Loan	PROPARCO 4131 ITUVERAVA S	June 2032	PROPARCO	EGP Ituverava Sul	Subsidiary	Enel SPA	Guarantor	US\$	31,050	40,427
Bank Loan	CHINA 4131 ITUVERAVA	December 2031	BANK OF CHINA LTD - MILAN BRANCH	EGP Ituverava	Subsidiary	Enel SPA	Guarantor	US\$	11,405	12,448
Bank Loan	SAN 4131 ITUVERAVA	December 2031	BANCO SANTANDER S.A. - MILAN BRANCH	EGP Ituverava	Subsidiary	Enel SPA	Guarantor	US\$	10,957	11,960
Bank Loan	PROPARCO 4131 ITUVERAVA	June 2032	PROPARCO	EGP Ituverava	Subsidiary	Enel SPA	Guarantor	US\$	20,700	26,951
Bank Loan	BNDES SÃO ABRAÃO A1, A2 e A3	December 2034	BNDES	EGP Sao Abraao	Subsidiary	Enel Brasil	Guarantor	US\$	13,310	13,377
Bank Loan	BEI 1 PERGEIBPTMO1	December 2032	European Investment Bank	EGP Perú	Subsidiary	Enel SPA	Guarantor	US\$	82,143	88,970
Bank Loan	BEI 1 PERGEIBPTMO2	July 2033	European Investment Bank	EGP Perú	Subsidiary	Enel SPA	Guarantor	US\$	45,102	48,469
Bank Loan	PERG EIB LC ID 450839	June 2036	European Investment Bank	EGP Perú	Subsidiary	Enel SPA	Guarantor	US\$	8,142	-
Bank Loan	PERG EIB LC ID 450841	June 2036	European Investment Bank	EGP Perú	Subsidiary	Enel SPA	Guarantor	US\$	2,039	-
Bank Loan	PERG EIB LC ID 463919	March 2026	European Investment Bank	EGP Perú	Subsidiary	Enel SPA	Guarantor	US\$	20,351	-
Bank Loan	PERG EIB LC ID 463920	September 2026	European Investment Bank	EGP Perú	Subsidiary	Enel SPA	Guarantor	US\$	4,070	-
Bank Loan	PERG EIB LC ID 463921	September 2031	European Investment Bank	EGP Perú	Subsidiary	Enel SPA	Guarantor	US\$	16,281	-
Total									1,259,373	1,429,034

(*) Upon the demerger of the original issuer into Endesa Chile (currently Enel Generación Chile S.A.) and Endesa Américas, and in accordance with the bond indenture, all entities arising from the demerger are liable for the debt, regardless that the payment obligation remains in Enel Generación Chile S.A. After the merger carried out in 2016, the Company became liable for the obligations of Endesa Américas.

36.3 Litigation and arbitration proceedings

As of the date of these consolidated financial statements, the most relevant litigation and arbitration proceedings of Enel Américas and its subsidiaries are the following:

a) Pending lawsuits of Enel Américas (Parent Company):

1. The Chilean Tax Authority (SII) carried out a regular audit for the 2012 business year (Tax Year 2013). On September 4, 2015, it provided notice of a tax assessment for the additional tax due. On April 1, 2022, the Supreme Court granted a stay of tax collection for a period of ninety days, and the situation has been repeated up to the closing of these financial statements. The lawsuit is awaiting the resolution of an appeal on the merits. Amount ThCh\$ 10,437,396 (ThUS\$ 12,251).

b) Pending lawsuits at subsidiaries:

Argentina:

Edesur S.A.

2. Summary of the Litigation: Edesur S.A. filed an administrative claim against the National Government for the damages derived from the non-compliance of the works related to the "Renewal and Repowering Plan for Conventional Lines and Extension of Public Lighting" (Plan Más Cerca Eléctrico) that should have been paid by the Federal Authority and implemented by the local jurisdictions in which Edesur S.A. provides its service. The damages are related to the costs of the execution of the works and the claim against the penalties for poor service quality that Edesur S.A. had to face in the areas where the aforementioned electric infrastructure plan was not properly carried out. Amount: ThAR\$ 3,100,000 (ThUS\$ 17,503).

Brazil:

Enel Brasil S.A.

3. In 2014, the Brazilian Tax Authority issued an assessment to Enel Brasil claiming violations in the collection of income tax on dividends allegedly distributed in an amount larger than owed in 2009 and 2010. After adverse rulings at the first and second administrative instances, Enel Brasil appealed to the Judiciary. The company posted bond in the judicial collection action and it was accepted. The company presented its defense within the legal deadline. The lawsuit is presently at the evidentiary stage in which expert reports are submitted. The total amount of this litigation is estimated at ThBRL 388,401 (ThUS\$ 73,564).

Enel Distribuição Ceará S.A. (Companhia Energética do Ceará S.A. or "Coelce")

4. The Public Prosecutor's Office has filed a public civil action against Enel Distribuição Ceará, Enel Geração Fortaleza and ANEEL (the Brazilian Electricity Regulatory Agency) alleging that a) the power purchase agreement (PPA) signed between Enel Distribuição Ceará and Enel Geração Fortaleza (companies of the same economic group) was illegal, the price of the contracted energy being very high, with excessive costs in the final consumers' tariff and b) the tariff review conducted by ANEEL since 2002 was wrong, since it took into consideration inaccurate data in the process. Enel Distribuição Ceará filed motions for clarification against the decision, to date unresolved. The amount involved in the claim is undetermined.

5. The Public Prosecutor's Office for Labor Matters filed a public civil action against Enel Distribuição Ceará alleging that the company was hiring third parties for the provision of final services ("outsourcing"), which was contrary to Brazilian law (Ruling 331 of the Brazilian Superior Labor Court), which allegedly only allows the provision of non-essential services by third parties. The Superior Labor Court issued a ruling declaring the outsourcing illegal. An appeal filed by Enel Distribuição Ceará is currently pending trial by the Collective Bargaining Section (the reviewing section of the Superior Labor Court). Enel Distribuição Ceará submitted a complaint to the Federal Supreme Court due to procedural irregularities (under the plenary reservation clause of the Federal Constitution), which was accepted by the court in a final decision. The Federal Supreme Court has vacated the ruling that prohibited the outsourcing of activities by Enel Distribuição Ceará, and the lawsuit will return to the Superior Labor Court for the trial of Enel's appeal by the plenary court. The amount involved in this lawsuit is undetermined.

6. Several rural electricity cooperatives have filed lawsuits to review the lease fee for the energy supply network in the rural area of the State of Ceará allegedly owned by them. Although Enel Distribuição Ceará regularly pays the network lease fee to 13 rural electricity companies, a discussion on the ownership of these assets is pending decision, since they allegedly have already been directly replaced by Enel Distribuição Ceará throughout the more than 30 years of these lease contracts.
 - (i) Cooperativa de Eletrificação Rural do Vale do Acaraú (COPERVA) versus Companhia Energética do Ceará (Coelce) (collection action): There is no preliminary injunction and there is still no first instance decision; and Cooperativa de Eletrificação Rural do Vale do Acaraú (COPERVA) versus Companhia Energética do Ceará (Coelce) (action for a review of the sums charged Coelce). Enel has filed an appeal to the Federal Supreme Court itself to decide on the issue, to date without trial. On December 31, 2022 the amount involved in the two lawsuits is ThBRL 426,653 (ThUS\$80,810).
 - (ii) Cooperativa de Energia, Telefonia e Desenvolvimento Rural (COERCE) versus Companhia Energética do Ceará (Coelce): There is no preliminary injunction and there is still no first instance decision. As of December 31, 2022, the amount involved in this lawsuit was ThBRL 255,936 (ThUS\$ 48,475).
 - (iii) Cooperativa de Energia, Telefonia e Desenvolvimento Rural (COPERCA) versus Companhia Energética do Ceará (Coelce). As of December 31, 2022, the amount involved in this lawsuit was ThBRL 222,317 (ThUS\$ 42,108).

7. Fiação Nordeste do Brasil S/A (FINOBRASA), which has now been succeeded by Vicunha, filed a lawsuit against Enel Distribuição Ceará claiming that the readjustment of electricity tariffs made through Decrees Nos. 38 and 45 (DNAEE) in February 1986 are illegal. A special appeal filed by FINOBRASA is currently pending before the Superior Court of Justice (court of third instance). As of December 31, 2022, the amount involved in the lawsuit was ThBRL 158,720 (ThUS\$ 30,062).

8. Endicon Engenharia de Instalações e Construções S/A has filed a lawsuit for material and reputational damages against Enel Distribuição Rio (Ampla Energia e Serviços) and Enel Distribuição Ceará (Companhia Energética do Ceará - COELCE) for alleged contractual breaches. On December 2, 2021, the two ENEL companies filed their defenses and on February 24, 2022 Endicon filed a reply. On December 31, 2022 the amount involved in the lawsuit in relation to Enel Distribuição Ceará's contracts was ThBRL 253,642 (ThUS\$48,041).

9. Six lawsuits were filed by different institutions against Ratifying Resolution No. 3,026, which authorized the annual tariff readjustment of the electric energy distribution service provided by Enel Distribuição Ceará at the average percentage rate of 24.85%, alleging its nullity. All actions claim that the index is abusive on its own merits and in the context of the pandemic. On June 21, 2022, the judge decided not to grant the requested injunction, determining the joinder of the actions. The amount involved in the claims is undetermined.
10. Enel Distribuição Ceará, for the purpose of calculating the amount of deductible ICMS with respect to the total ICMS levied on energy purchases, must apply the pro-rata rule (subsidy for low-income consumers in the state of Ceará). Enel Distribuição Ceará records 10 lawsuits corresponding to the period from 2005 to 2014. The Company continues with its defense in administrative and judicial proceedings. The total amount of these lawsuits is estimated at ThBRL 265,487 (ThUS\$50,284).
11. The State of Ceará issued assessments against Enel Distribuição Ceará for the periods corresponding to 2003 and from 2004 to 2014, as it considered that the ICMS taxed on the acquisition of fixed assets had been incorrectly deducted. Enel Distribuição Ceará presented its defenses in all administrative proceedings and awaits final rulings. The total amount of this litigation is estimated at ThBRL 230,249 (ThUS\$43,610).
12. In March, the State of Ceará issued assessments against Enel Distribuição Ceará to demand ICMS on the subsidy paid by the Federal Government to Enel Ceará (and all distribution companies in Brazil) for regulatory discounts applied to certain consumers, for the years of 2015, 2016 and 2017. The total amount involved in all these cases is ThBRL 201,800 (ThUS\$38,222).

Enel Distribuição Rio S.A. (formerly Ampla Energía y Servicios)

13. CIBRAN filed a lawsuit against Enel claiming compensation for power supply failures in the years 1987 to 1994. The courts have rejected another lawsuit filed by CIBRAN for similar failures that occurred between 1995 and 1999. On May 13, 2022, a decision was issued rejecting CIBRAN's appeal. CIBRAN filed a new appeal, which is pending. As of December 31, 2022, the amount involved in the claim was ThBRL 681,141 (ThUS\$129,010).
14. Endicon Engenharia de Instalações e Construções S/A has filed a lawsuit for material and reputational damages against Enel Distribuição Rio (Ampla Energía e Serviços) and Enel Distribuição Ceará (Companhia Energética do Ceará - COELCE) for alleged contractual breaches. As of December 31, 2022, the amount involved in the lawsuit in relation to Enel Distribuição Rio's contracts is ThBRL 181,508 (ThUS\$34,378).
15. The Niterói Workers' Union filed a labor claim against Enel requesting the payment of salary differences of 26.05% as from February 1989, by virtue of the Economic Plan instituted by Decree Law No. 2,335/87. Currently, a rescissory action filed by Enel is pending before the Superior Labor Court. In parallel, 1,368 former employees filed 825 lawsuits for enforcement against Enel. As of December 31, 2022 the amount involved in the claim was MBRL 135,629 (ThUS\$25,689).
16. Enel Distribuição Rio de Janeiro filed a request for a precautionary action to stay and, ultimately, to vacate the ratifying resolution No. 3064/2022 that approved the Extraordinary Tariff Review in 2022. The action is pending. The amount involved in the action is undetermined.

17. In 2005, the Brazilian Tax Administration notified Enel Distribuição R o S.A. of an assessment declaring the inapplicability of the special tax regime that had reduced to zero the income tax rate withheld at the taxable source on interest remitted abroad on account of Fixed Rate Notes (FRN) issued by the Company in 1998. Judgment is pending. The total amount of this litigation is estimated at ThBRL 1,387,666 (ThUS\$262,829).
18. The State of Rio de Janeiro issued assessments against Enel Distribui o R o S.A. for the periods from 1996 to 1999 and from 2007 to 2017, as it found that ICMS taxed on the acquisition of fixed assets had been incorrectly deducted. Enel Distribui o R o S.A., presented its administrative and judicial defenses in all the proceedings and the judicial process awaits final rulings. The total amount of this litigation is estimated at ThBRL 139,563 (ThUS\$26,433).

Enel Distribui o Sao Paulo S.A. (Eletropaulo)

19. Eletropaulo has filed an action for annulment of ANEEL's administrative decision that determined the retroactive exclusion of the tariffs charged by Eletropaulo prior to the date of its third periodic review, with restitution of values associated with the possibly non-existent network and rejected the subsidiary request (made by Eletropaulo) to include other existing service assets (network) in the remuneration base, but non-existent in the company's remuneration base. There is no trial court decision and the lawsuit is in its initial phase. As of December 31, 2022 the amount involved in the claim is ThBRL 1,358,173 (ThUS\$257,243).
20. The Federal Public Prosecutor's Office (MPF) has filed a public civil action against Eletropaulo and ANEEL in order to prevent the pass-through of the amounts contracted with related parties to the consumers' tariffs and the double refund of the amounts already collected. The judge ruled in favor of Eletropaulo, rejecting the requests, but the Federal Regional Court [TRF] has accepted the MPF's appeal and annulled the judgment. Currently, an appeal by Eletropaulo against the TRF decision is pending trial in the Superior Court of Justice. The amount involved in the lawsuit is undetermined.
21. The Public Ministry of Labor has filed a Public Civil Action against Eletropaulo claiming that the company is allegedly hiring third parties for the performance of final services ("Outsourcing"), which would be contrary to Brazilian legislation (Statement 331 of the TST), which only allows the performance of non-essential services by third parties. Currently, there is an appeal from the Labor Public Ministry pending decision in the Superior Labor Court. The amount involved in the lawsuit is undetermined.
22. Lawsuit filed by Enel Distribui o S o Paulo, requesting recognition that the COFINS amounts paid by the Company were made in accordance with the rules of the Brazilian Federal Government's Amnesty Program (abatement of fines and interest) created in 1999. The amount of the litigation is ThBRL 167,557 (ThUS\$31,736).
23. In May 2008, the Brazilian Tax Authority filed a lawsuit against Enel Distribui o Sao Paulo to request payment of the PIS (Social Integration Program) tax, corresponding to the rate increase for the period from March 1996 to December 1998. The Company posted a court deposit and, in opposition to the decision, filed appeals for clarification, which are awaiting judgment. The amount of the litigation is ThBRL 252,339 (ThUS\$47,794).
24. According to a final decision issued in a lawsuit, Enel Distribui o Sao Paulo's right to offset credits for FINSOCIAL (social contribution established in March 1992 prior to COFINS) related to amounts paid from September 1989 to March 1992 was recognized. The Company filed an appeal, which is pending before the Administrative Court of second instance. The amount of the litigation is ThBRL 242,693 (ThUS\$45,967).

25. Tax assessment issued by the Federal Tax Authority against Enel Distribuição São Paulo, based on the alleged nonpayment of Income Tax (IRPJ) and Social Contribution on Net Income (CSLL) for fiscal years 2001 and 2002, because the company allegedly deducted integrated amounts paid to its pension fund from both IRPJ and CSLL, when the specific regulation establishes a limitation of 20% for such deductions. The amount of the litigation is ThBRL 182,433 (ThUS\$34,553).
26. Tax assessment issued by the tax authority against Enel Distribuição São Paulo which did not ratify the compensation related to the credits of the Social Integration Program (PIS) originated by legislative changes introduced by Decrees 2,445 and 2,449 / 1988, which were declared unconstitutional by the Federal Supreme Court (STF). The amount of the litigation is ThBRL 172,298 (ThUS\$32,634).
27. Lawsuit filed by Enel Distribuição São Paulo, requesting recognition of the right to offset the total tax credits resulting from the spin-off of Enel Distribuição São Paulo with the Social Contribution on Net Income (CSLL). Favorable rulings were issued in first and second instances. In May 2017, the Tax Authority filed a special appeal before the Superior Court of Justice (STJ), which is awaiting a decision. The amount of the litigation is ThBRL 162,687 (ThUS\$30,813).
28. In July 2000, Enel Distribuição São Paulo filed a lawsuit requesting the recognition of credits arising from undue payments of PIS (Contribution to the Social Integration Program) made in accordance with Decrees 2,445 and 2,449 / 1988, which were declared unconstitutional by the Federal Supreme Court (STF). The amount involved is ThBRL 690,878 (ThUS\$130,855).
29. Assessments issued by the Tax Authority of the Municipality of São Paulo, requiring the payment of the Public Lighting Contribution (COSIP) related to the period from March 2011 to December 2015. These tax assessments are based on the following alleged irregularities attributed to the Company: (i) incorrect classification of customers, (ii) illegal application of tax exemption and (iii) failure to pay penalty for non-compliance in late payments of the contribution. Enel SP filed another guarantee in order to dispute 2 other debts related to the same issue that the company is awaiting the collection assessments. The amount of the litigation is ThBRL 212,452 (ThUS\$40,239).
30. Tax assessments issued by the Tax Authority of the State of São Paulo requiring the payment of ICMS due to alleged irregular compensations, in which the Company used credits allocated in the acquisition of fixed assets, and which in the opinion of the authority was incorrect. In December the Company received a new report on the matter in the amount of ThBRL 20,625 (ThUS\$3,906). The Company has filed its defenses in all administrative proceedings and is awaiting final decisions. The amount of the litigation is ThBRL 187,735 (ThUS\$35,558).
31. Lawsuit filed by Enel Distribuição São Paulo against Federal Decree No. 8,426 / 2015, which reinstated the PIS / PASEP and COFINS levy on financial income earned by companies subject to the non-cumulative PIS / PASEP and COFINS regime, at a rate of 4.65%, as of July 1, 2015. On December 31, 2021, it is awaiting approval of the conversion. The amounts involved in the matter are judicially deposited and will be converted for the Federal Government. The amount of the litigation is ThBRL 173,251 (ThUS\$32,814).

32. Lawsuit filed by Enel Distribuição São Paulo, claiming the right not to consider, in its calculation bases for Corporate Income Tax (IRPJ) and Social Contribution on Net Income (CSLL), the amounts related to interest derived from the delay in fulfilling contractual obligations by third parties that maintain contractual relations of any kind with the Company (interest as liquidated damages). The amount of the litigation is ThBRL 208,327 (ThUS\$39,458).
33. Lawsuits filed by Enel Distribuição São Paulo against the tax assessments issued by the tax authority of the State of São Paulo charging the payment of ICMS due to alleged irregularities in the debt reversal operations. The company has contested in court five tax assessments and two administrative proceedings that are awaiting final decisions. The amount of the litigation is ThBRL 205,400 (ThUS\$38,903).
34. Tax assessments issued by the Federal Tax Authority against Enel Distribuição São Paulo based on the alleged non-payment of PIS / PASEP and COFINS in the period from 2013 to 2018, arising from the de-recognition of credits allocated in the acquisition of goods and services. The amount of the litigation is ThBRL 277,589 (ThUS\$52,576).
35. Tax assessment issued by the Federal Tax Authority against Enel Distribuição São Paulo, based on the alleged non-payment of Income Tax (IRPJ) and Social Contribution on Net Profit (CSLL) for the 2017, 2018 and 2019 fiscal years, due to the fact that the company allegedly deducted certain amounts. The tax use of the loan amortization began after the corporate reorganizations carried out by the former controlling shareholder in 2016. A new appeal was filed and is pending. Amount of the litigation: ThBRL 772,666 (ThUS\$146,346).
36. Socrel – Serviços de Eletricidade e Telecomunicações Ltda. has filed an action against Enel Distribuição São Paulo in which it demands damages on account of the termination of 11 contracts. It alleges that a chain of events occurred in the contracts has resulted in the termination of the same, for which it claims compensation for damages. On December 31, 2022 the amount involved in the claim is ThBRL 295,033 (ThUS\$55,880).
37. Eletropaulo has filed an action for annulment of the decision of the National Electric Energy Agency - ANEEL that has sanctioned Enel for alleged errors in the registration of the company's asset base for the total cancellation of the sanction. The judge issued a decision rejecting Eletropaulo's claim. ENEL São Paulo has filed an appeal to the Court (second instance), to date without resolution. There is an injunction in place staying all the effects of the penalties. As of December 31, 2022, the amount involved in the penalty is ThBRL 201,366 (ThUS\$38,139).
38. In March 2017, the Brazilian Supreme Federal Court (STF) resolved a matter of general repercussion, related to the calculation of PIS and COFINS taxes. The STF confirmed the proposition that the ICMS tax should not be part of the basis for calculating PIS and COFINS, however, the Federal Government filed an appeal, seeking to determine the temporary effects and some clarifications.

In May 2021 the STF ruled on the appeal and confirmed that the ICMS to be considered in these credits is the ICMS billed and not the ICMS paid. In addition, the Court established that the effects will be given as of the March 2017 ruling, except for taxpayers that filed individual claims before this date.

Our subsidiaries in Brazil that were affected by the STF ruling, filed legal actions in this regard, in the respective Regional Federal Courts. Enel Distribuição Sao Paulo, Enel Distribuição Ceará in 2019 and Enel Distribuição Rio in September 2021 were notified in 2019 and 2020 of the final rulings issued by those Courts, recognizing their right to deduct the ICMS applied to their own operations from the PIS and COFINS calculation bases (for the periods from December-2003 onwards for Enel Distribuição Sao Paulo and for Enel Distribuição Rio, May-2001 onwards for Enel Distribuição Ceará).

Considering various internal and legal advisors' analyses, as well as the best estimates available, Enel Distribuição Sao Paulo, Enel Distribuição Ceará and Enel Distribuição Rio recognized assets amounting to ThBRL 4,987,510 (ThUS\$944,651), ThBRL 783,680 (ThUS\$148,432) and ThBRL 3,164,281 (ThUS\$599,325), respectively, as of December 2022.

As the overpayment of PIS and COFINS taxes was passed through to end customers, simultaneously with the recognition of these taxes to be recovered, our subsidiaries have recognized a regulatory liability for the same amounts indicated above, net of any costs incurred or to be incurred by the Companies in these legal proceedings. These liabilities represent the obligation to reimburse end customers for taxes recovered.

The Group will adopt tax credit recovery procedures in accordance with legislation. The transfer to consumers will depend on the effective use of the tax credit by the Companies and will be carried out in accordance with the regulations of the National Electric Energy Agency (ANEEL).

On June 28, 2022, Law 14,385/2022 was published to regulate the refund to consumers of the amounts of taxes collected in excess by the providers of the public service of electric power distribution, such as those resulting from the exclusion of ICMS from the calculation base of PIS and COFINS.

Enel Distribuição São Paulo, the Company has 2 lawsuits (period from December 2003 to December 2014 and January 2015 onwards) and the Federal Union filed an action for rescission against the second lawsuit, understanding that part of the term (period prior to March 2017) would be reached by the modulation of the effects of the judgment of the Supreme Federal Court of Brazil (STF) in the matter of general repercussion. In May 2022, the Company presented its defense that the second action only reinforced the right recognized in the first action. Judgment is awaited. In addition, it is important to note that, as mentioned above, the Company simultaneously with the recognition of these recoverable taxes, has recognized a regulatory liability for the same amounts.

Enel Cien S.A.

39. Enel CIEN is an Enel Américas group transmission company in Brazil. Its network connects the electrical system of Brazil and Argentina. Enel CIEN has signed contracts with two Brazilian companies (Furnas and Tractebel Energia S.A.) for the purchase and sale of energy with firm power and associated energy from Argentina. In 2005, due to the energy and economic crisis in Argentina, it was no longer possible to fulfil the terms of the contract. The two companies have filed actions for declaration of contractual termination, imposition of contractual penalties and claims for compensation (not estimable to date).

-Furnas x Enel Cien S.A. The claim was adjudicated in favor of Enel and the decision became final.

-Tractebel Energia S.A. x Enel CIEN S.A. There is no injunction and there is still no first instance decision. The case is currently in the production of evidence stage (expert opinions). As of December 31, 2022, the amount involved in the claim was ThBRL 658,317 (ThUS\$124,687).

Colombia:

Enel Colombia S.A. (formerly Emgesa S.A. ESP)

40. In a class action lawsuit pending before the Administrative Court of Huila against Emgesa S.A. ESP, - Nation - Ministry of Environment and Development and Ministry of Mines and Energy, Comepez and other fish farming companies and artisanal fishermen. ESP, - Nation - Ministry of Environment and Development and Ministry of Mines and Energy, Comepez and other fish farming companies and artisanal fishermen, request the protection of the collective rights and the rights to a healthy environment, public health, food safety, and that the entities be ordered to take immediate corrective and preventive measures necessary to stop the imminent danger of massive mortality in the fish farming projects of the Betania reservoir, due to the filling of the reservoir and the operation of El Quimbo. This process does not have quantum because it is an action for the protection of collective rights. We estimate that a ruling will be issued in 2025.
41. Action for Nullity and Reestablishment of Rights filed by Emgesa against the Corporación Autónoma Regional de Cundinamarca (CAR). The CAR by means of Resolutions 506 of March 28, 2005 and 1189 of July 8, 2005, imposed on Emgesa, EEB and Empresa de Acueducto y Alcantarillado de Bogotá (EEAB) the implementation of works in the El Muña reservoir. Emgesa filed a lawsuit against these resolutions seeking their nullity. Regarding the procedural status, a first instance judgment was issued rejecting the nullity of these resolutions. On April 8, 2022, a judgment was issued against and an appeal was filed before the Council of State. The amount involved in this litigation is undetermined.

Costa Rica

P.H. Chucás S.A.

42. Arbitration proceeding under Costa Rican law brought before the Costa Rican-North American Chamber of Commerce (AMCHAM CICA) against the Instituto Costarricense de Electricidad (ICE), in order to obtain recognition of the higher costs incurred for the construction of the Chucás plant and recognition of the extension of the deadline to complete the construction of the works, in order to vacate the penalty imposed by ICE for an alleged delay in the completion of the works. The arbitration process is currently suspended. In a resolution notified on July 28, 2022, the First Chamber ruled that the Arbitral Tribunal does not have jurisdiction to hear the dispute. On August 8, 2022, Chucás filed a motion for annulment of the proceedings, a motion for annulment after the final judgment and a request for review of the decision. These writs are pending resolution. In the last resolution received on November 21, 2022, the judges who will hear the actions filed were appointed. As of December 31, 2022, the amount involved is US\$362 million.

Enel Green Power Costa Rica S.A. y Enel Colombia S.A.:

43. On September 30, 2021, in view of the systematic blocking of alternatives by Costa Rican entities, and in the absence of solutions and concrete actions by the Government of Costa Rica that would allow the resumption of operations of the P.H. Don Pedro and P.H. Rio Volcán hydroelectric projects, ESSA2 SpA and Enel Green Power Costa Rica S. A. filed a Request for Arbitration before the International Centre for Settlement of Investment Disputes ("ICSID") against the Government of the Republic of Costa Rica, claiming violation of the provisions of the TREATY regarding (i) expropriation; and (ii) fair and equitable treatment.

On October 13, 2021, ICSID has formally and officially registered the Request for Arbitration. The Arbitral Tribunal was formally constituted on October 24, 2022 and Procedural Order No.1 was issued on December 20, 2022. The deadline for the preparation of the claim memorial of Enel Colombia and Enel Costa Rica CAM S.A. is currently underway and expires on April 10, 2023.

In relation to the litigation proceedings described above, the Group has recorded provisions of ThUS\$74,987 as of December 31, 2022 (see Note 25). There are other litigation matters that also have associated provisions but are not described in this note since individually they represent immaterial amounts. Management considers that the provisions recorded adequately cover the litigation risks and, therefore, does not expect additional liabilities other than those already recorded.



36.4 Financial restrictions

Several debt contracts of the Company, and of some of its subsidiaries include the obligation to comply with certain financial ratios, which is common in contracts of this nature. There are also affirmative and negative covenants that require monitoring of these commitments. In addition, there are restrictions in the sections of events of default that must be fulfilled to avoid acceleration of the debt.

Cross Default

Certain financial debt contracts of the Company contain cross default clauses:

Financial restrictions	Enel Américas	Enel Américas	Enel Américas
Type of instrument with restriction	Line of Credit	Yankee bonds	Yankee bonds
Restriction to be complied with by Reporting Company or Subsidiary	Any debt held by Enel Américas, for any financial debt in default, and that the principal amount of the debt giving rise to the cross default exceeds US\$150 million in an individual debt.	Any financial debt held by Enel Américas or any Significant Subsidiary, for any amount in default, and that the principal amount of the debt giving rise to the cross default exceeds US\$150 million in an individual debt.	Any financial debt held by Enel Américas, for any amount in default, and that the principal amount of the debt giving rise to the cross default exceeds US\$30 million in an individual debt.
Creditor	BBVA, S.A. New York Branch	BNY Mellon (bondholder representative)	BNY Mellon (representing bondholders)
Registration number	-	ISIN: US29274FAF18	ISIN: US29274FAC86
Name of financial indicator or ratio	Cross default	Cross default	Cross default
Periodicity of measurement	Quarterly	Quarterly	Quarterly
Calculation mechanism or definition of the indicator or ratio	Debt past due greater than US\$150 million in principal amount on an individual basis.	Debt in default greater than US\$150 million in principal amount on an individual basis.	Debt in default greater than US\$30 million in principal amount on an individual basis.
Restriction that must be fulfilled (Range, Value and Unit of measurement)	No individual debt past due in excess of US\$150 million.	No individual debt past due in excess of US\$150 million.	No individual debt past due in excess of US\$30 million.
Indicator or ratio determined by the company	No individual debts past due in excess of US\$150 million.	No individual debts past due in excess of US\$150 million in principal amount.	No individual debts past due in excess of US\$30 million.
Compliance YES/NO	Yes	Yes	Yes
Accounts used in the calculation of the indicator or ratio	-	-	-



Financial covenants

Financial covenants are contractual commitments with respect to minimum or maximum financial ratios that the Company is obliged to meet at certain years of time (quarterly, annually, etc.) and in some cases only when certain conditions are met. Most of the financial covenants of the Company limit leverage and track the ability to generate cash flow that will service the companies' indebtedness. Certain companies are also required to periodically certify these covenants. The types of covenants and their respective limits vary according to the type of debt and contract.

The debts of Enel Américas' subsidiaries include the following financial covenants. The definitions and calculation formulas of these covenants are established in each relevant contract.

Financial restrictions	Enel Distribución Perú	Enel Generación Perú	Enel Distribución Rio	Enel Distribución Rio
Type of instrument with restriction	Bonds IV Program	Bond III Program	Debt with Financial Institutions.	Credit with Financial Institutions.
Restriction to be complied with by Reporting Company or Subsidiary	A Net Debt to Equity Ratio of less than or equal to 1.70 must be maintained.	A Debt Ratio of less than or equal to 1.50 must be maintained.	A ratio of debt repayment capacity over EBITDA of less than or equal to 3.50 must be maintained.	A ratio between debt repayment capacity over the sum of debt and equity of less than or equal to 0.60 must be maintained.
Creditor	Banco Continental S.A. (Bondholders' Representative)	Banco Continental S.A. (Bondholders' Representative)	Development Bank of Brazil	Development Bank of Brazil
Registration number	ISIN: PEP70101M498; PEP7010101M506; PEP7010101M514; PEP70101M522; PEP70101M530	ISIN: PEP70051M198; PEP70051M354	-	-
Name of financial indicator or ratio	Debt Ratio	Debt Ratio	Net Bank Debt / EBITDA	Total Financial Debt net of cash / (Total Bank Debt net of cash + Shareholders' Equity)
Periodicity of measurement	Quarterly	Quarterly	Annual	Annual
Calculation mechanism or definition of the indicator or ratio	The sum of Total Liabilities minus Cash divided by Shareholders' Equity.	The sum of Financial Debt minus Cash is divided by Consolidated Shareholders' Equity.	The sum of Bank Debt minus Cash is divided by EBITDA.	The sum of Bank Debt minus Cash is divided by the sum of Cash and Equity.
Restriction that must be fulfilled (Range, Value and Unit of measure)	A Debt Ratio less than or equal to 1.70 must be maintained.	A Debt Ratio less than or equal to 1.50 must be maintained.	A ratio of Debt Paying Capacity to EBITDA of less than or equal to 3.50 must be maintained.	A ratio of Debt Paying Capacity over the sum of Debt and Equity of less than or equal to 0.60 must be maintained.
Indicator or ratio determined by the company	0.93	0.23	0.13	0.03
Compliance YES/NO	Yes	Yes	Yes	Yes
Accounts used in the calculation of the indicator or ratio	Total Liabilities; Deferred Liabilities; Cash; Net Worth	Financial Debt; Cash; Consolidated Shareholders' Equity	Bank Debt, Cash, EBITDA	Bank Debt, Cash, Equity



Financial restrictions	Enel Distribución Ceará	Enel Distribución Ceará	Enel Distribución Ceará	Enel Distribución Ceará
Type of instrument with restriction	Loans with Financial Institutions and Bonds 5th, 6th and 7th Issuances	Debt with Financial Institutions and Bonds 8th Issue	Debt with Financial Institutions.	Credit with Financial Institutions.
Restriction to be complied with by Reporting Company or Subsidiary	A ratio of debt repayment capacity over EBITDA of 3.50 or less must be maintained.	A debt repayment capacity to EBITDA ratio of less than or equal to 3.50 must be maintained.	A ratio of debt repayment capacity over EBITDA of less than or equal to 3.50 must be maintained.	A ratio between debt repayment capacity over the sum of debt and equity of less than or equal to 0.60 must be maintained.
Creditor	Scotiabank, Oliveira Trust Distribuidora de Títulos E Valores Mobiliarios S.A. (Bondholders' Representative)	Scotiabank, BNP Paribas, SMBC, Citi, Oliveira Trust Distribuidora de Títulos E Valores Mobiliarios S.A. (Representative of Bondholders)	Development Bank of Brazil	Development Bank of Brazil
Registration number	ISIN: BRCOCEDBS077; BRCOCEDBS085; BRCOCEDBS0A3; BRCOCEDBS0B1; BRCOCEDBS0C9; BRCOCEDBS0D7	-	-	-
Name of financial indicator or ratio	Net Financial Debt / EBITDA	Net Financial Debt / EBITDA	Net Bank Debt / EBITDA	Total Financial Debt net of cash / (Total Bank Debt net of cash + Shareholders' Equity)
Periodicity of measurement	Quarterly	Quarterly	Annual	Annual
Calculation mechanism or definition of the indicator or ratio	The sum of Financial Debt minus Cash is divided by EBITDA.	The sum of Financial Debt minus Cash is divided by EBITDA.	The sum of Bank Debt minus Cash is divided by EBITDA.	The sum of Bank Debt minus Cash is divided by the sum of Cash and Equity.
Restriction that must be fulfilled (Range, Value and Unit of measure))	A ratio of Debt Paying Capacity to EBITDA of less than or equal to 3.50 must be maintained.	A ratio of Debt Payment Capacity over EBITDA of less than or equal to 3.50 must be maintained.	A ratio of Debt Paying Capacity to EBITDA of less than or equal to 3.50 must be maintained.	A ratio of Debt Paying Capacity over the sum of Debt and Equity of less than or equal to 0.60 must be maintained.
Indicator or ratio determined by the company	2.55	2.56	1.13	0.31
Compliance YES/NO	Yes	Yes	Yes	Yes
Accounts used in the calculation of the indicator or ratio	Financial Debt, Cash, EBITDA	Financial Debt, Cash, EBITDA	Bank Debt, Cash, EBITDA	Bank Debt, Cash, Equity



Financial restrictions	Enel Distribución Sao Paulo	Enel Distribución Sao Paulo	Enel Distribución Sao Paulo	EGP Volta Grande
Type of instrument with restriction	Bonds 23rd Issuance	24th, 25th and 26th Bonds Issued	Debt with Financial Institutions.	Bonds 1st Issue
Restriction to be complied with by Reporting Company or Subsidiary	A ratio between Debt Payment Capacity over Adjusted EBITDA of less than or equal to 3.50 must be maintained.	A ratio of Debt Payment Capacity over Adjusted EBITDA of less than or equal to 3.50 must be maintained.	A ratio of debt repayment capacity over Adjusted EBITDA of less than or equal to 3.50 must be maintained.	A ratio between debt payment capacity over EBITDA lower or equal to 4.00 must be maintained.
Creditor	Oliveira Trust Distribuidora de Títulos E Valores Mobiliarios S.A. (Representative of Bondholders)	Oliveira Trust Distribuidora de Títulos E Valores Mobiliarios S.A. (Representative of Bondholders)	BNP Paribas, MUFG, Scotiabank and 7th Promissory Notes	Oliveira Trust Distribuidora de Títulos E Valores Mobiliarios S.A. (Representative of Bondholders)
Registration number	ISIN: BRELPLDBSOV6; BRELPLDBS001	ISIN: BRELPLDBSOX2; BRELPLDBSOY0; BRELPLDBS100		
Name of financial indicator or ratio	Net Financial Debt / Adjusted EBITDA	Net Financial Debt / Adjusted EBITDA	Net Financial Debt / Adjusted EBITDA	Net Financial Debt / EBITDA
Periodicity of measurement	Quarterly	Quarterly	Quarterly	Quarterly
Calculation mechanism or definition of the indicator or ratio	The sum of Net Financial Debt minus Cash is divided by Adjusted EBITDA minus Capital Lease Expenses.	The sum of Financial Debt minus Cash is divided by Adjusted EBITDA plus Losses on deactivation of assets and rights.	The sum of Financial Debt minus Cash is divided by Adjusted EBITDA plus Losses on deactivation of assets and rights.	The sum of Financial Debt minus Cash is divided by EBITDA.
Restriction that must be fulfilled (Range, Value and Unit of measure))	A ratio of Debt Paying Capacity to Adjusted EBITDA of less than or equal to 3.50 must be maintained.	A ratio of Debt Paying Capacity to Adjusted EBITDA of less than or equal to 3.50 must be maintained.	A ratio of Debt Paying Capacity to Adjusted EBITDA of less than or equal to 3.50 must be maintained.	A ratio of Debt Payment Capacity over EBITDA of less than or equal to 4.00 must be maintained.
Indicator or ratio determined by the company	1.18	1.17	1.17	2.31
Compliance YES/NO	Yes	Yes	Yes	Yes
Accounts used in the calculation of the indicator or ratio	Financial Debt, Cash, EBITDA; Finance Leases	Financial Debt, Cash, EBITDA;	Financial Debt, Cash, EBITDA	Financial Debt, Cash, EBITDA

The rest of the subsidiaries not mentioned in this Note are not subject to compliance with financial covenants.

Lastly, in most of the contracts, debt acceleration due to non-compliance with these covenants is not automatic, and certain conditions must be met, such as expiration of the cure period, among other conditions.

As of December 31, 2022, none of the subsidiaries of Enel Américas was in compliance with its financial obligations summarized herein, or other financial obligations whose compliance might result in the early maturity of their financial commitments.

36.5 COVID-19 contingency

The Group continues to monitor the COVID-19 pandemic closely. All the Company's efforts are consistently focused on guaranteeing the correct, safe operativity of our facilities, while safeguarding the health and safety of our collaborators.

On the other hand, the Company closely monitors the potential implications of the COVID-19 pandemic in the countries in which we operate, in order to assess the relevance of the pandemic in the financial position and the economic performance of the Group, based on specific business circumstances and the availability of reliable information. The main risks identified relate to impairment losses on accounts receivable (see notes 3.g.3 and 10.c).

In this regard, it should be noted that the data reported as of December 31, 2022, have not been significantly affected by the COVID-19 pandemic.

36.6 Other Information

(i) Enel Generación Costanera S.A. – Enel Generación El Chocón S.A. – Central Dock Sud S.A

Fund for necessary investments to increase the supply of electricity in the MEM “FONINVEMEM”

January 7, 2020 and February 10, 2020 were the ten-year anniversaries of the start of Commercial Operation of Central Térmica Manuel de Belgrano (TMB) and Central Térmica San Martín (TSM), respectively, ending the electric energy supply contracts signed between the respective Trusts and CAMMESA at the time. Likewise, on the indicated dates, the respective Trust Agreements and Contracts for the Operation and Maintenance Management (CO&M) of both power plants came to an end. TMB and TSM, as managing companies, together with their current shareholders (which include the Company as a guarantor) must perform the company actions necessary to allow the entry of the Argentine national government in the equity of both companies. The corresponding ownership interest of the Argentine national government is a controversial matter, since the government claims a higher share percentage of both thermoelectric plants. In order to ensure the operation and maintenance of the power plants, the term of the respective CO&M contracts has been extended, with the corresponding extensions being signed on January 7 and January 9, 2020, respectively.

On May 4 and May 8, 2020 the Extraordinary Shareholders' Meetings of TMB and TSM were held, respectively, whereby the shareholders agreed to increase the share capital in order for the Argentine national government to be able to subscribe to the capital increase, and in this manner, become the holder of 65.006% and 68.826 % of the shares of TMB and TSM, respectively, thus complying on time and in the proper manner with the condition precedent established in articles 1.01 and 7.03 of the Trust Agreements. Notwithstanding the above, the Company and the rest of the shareholders that participated in the meetings ratified the request (dated April 22, 2020) addressed to the Ministry of Productive Development by the Company together with other shareholders of TMB and TSM for the implementation of the share concentration scheme foreseen in the “Agreement for the Management and Operation of Projects, Increase in Thermoelectric Generation and Adaptation of the 2008-2011 Generation Remuneration”, and established a reserve for the damage claim actions in case such request was not accepted.

During November 2020, BICE, acting as trustee, confirmed fulfillment of the suspensive condition mentioned above, upon valid performance of the corporate acts for the inclusion of the Argentine national government in the equity of TMB and TSM. Consequently, the Group holdings were reduced from 25.6% to 8.59% for the Manuel Belgrano Thermal Power Plant and 25.6% to 7.7% for the San Martín Thermal Power Plant.

Finally, on March 18, 2021, the Ministry of Energy notified TMB and TSM of the subscription of the shares resulting from the capital increase in both companies on behalf of the Argentine government. Consequently, the Trusts must transfer the trust assets to TMB and TSM. As of December 31, 2022, there are no further updates to this transfer.

Central Vuelta Obligado (VOSA)

In 2015, the Vuelta Obligado Power Plant (VOSA) started operations at one open cycle, with two gas turbines of 270 MW each. On March 20, 2018, CAMMESA enabled the commercial operations of the TGs and TV units in the Wholesale Electricity Market, operating as a combined cycle of the Vuelta de Obligado Plant (VOSA), for up to 778.884 MW (net capacity).

The Supply Contract ("PPA") was entered into between VOSA and CAMMESA, and the Operation Management and Maintenance Agreement ("COyM") was entered into between VOSA and CVOSA Management Company), according to the provisions of the 2008-2011 Agreement that awards and supports the Vuelta de Obligado Power Plant (VOSA) Project, as of the date of Commercial Authorization of the facilities. This exceptional event marked the beginning of a repayment in 120 consecutive monthly installments of the LVFVD (Sale Settlements with an Undefined Expiration Date), which was agreed on by the shareholders at the time the project was awarded. On February 7, 2019, VOSA signed the Supply Contract with CAMMESA, and the Operation and Maintenance Management Contract, in addition to the pledge and guarantee assignment contracts. The companies have been receiving these monthly installments since March 2019. As of December 31, 2022, the power generation subsidiaries in Argentina have received 56 of the 120 installments.

The outstanding balance as of December 31, 2022 amounts to ThUS\$ 228,130 (ThUS\$ 270,945 as of December 31, 2021). The breakdown by company is detailed as follows: (i) Enel Generación El Chocón S.A. amounting to ThUS\$ 153,263 (ThUS\$ 180,601 as of December 31, 2021), (ii) Central Dock Sud S.A. amounting to ThUS\$ 63,327 (ThUS\$ 72,566 as of December 31, 2021) and (iii) Enel Generación Costanera S.A. amounting to ThUS\$ 15,139 (ThUS\$ 17,778 as of December 31, 2021) (See Note 10 and 6.2).

(ii) Edesur:

Settlement Act of the "Special Regime for Regularization of Obligations"

On December 29, 2022, a settlement act was executed between the Ministry of Energy, the ENRE and Edesur within the framework of the "Special Regime for Regularization of Obligations" and the "Special Credit Regime" established by article 87 of Law No. 27,591 (and extended by Decree PEN 88/2022). CAMMESA was notified of this occurrence. This settlement act includes the following: (a) the acknowledge by Edesur of its debt with CAMMESA and the MEM; (b) the acknowledge of a credit to Edesur by the Ministry of Energy, applicable to a partial compensation of the recognized debt, and; (c) the establishment of a payment plan for the debt mentioned in letter (a), after the compensation mentioned in letter (b), whose payment is limited to the granting by the ENRE of a reconstitution of the VAD. In addition, Edesur is obliged to destine part of the credit assigned to it, to regularize the debt of delinquent users. In addition, Edesur was obliged to apply an amount equivalent to a portion of the recognized credit, to regularize the debt of defaulting users benefited by the emergency policies implemented, and also to submit the accounts rendering of the investment plan associated with Resolution SE No 371/2021, which promoted the execution of investments aimed at energy efficiency and quality improvement of the electricity distribution service. The effects of this agreement were reflected in Income as follows: recognition of "Other operating income" for ThAR\$38,979,862 (ThUS\$220,083) (see note 28); recognition of "Lower financial costs" for ThAR\$13,728,100 (ThUS\$77,509, see note 34), and the related effect on the "Corporate Tax" account.

2022 Framework Agreement

On December 21, 2022, an "Agreement on the recognition of electricity consumption in popular neighborhoods of the province of Buenos Aires for the period January to December 2021", was signed between the Argentine Government, the province of Buenos Aires and the distribution companies Edesur and Edenor. The Argentine Government and the province of Buenos Aires agreed to compensate the distributors through a credit on their electricity purchases from CAMMESA, which will be effective during the first months of 2023. As a result of this agreement, the Company recognized "Other operating income" for ThAR\$1,735,650 (ThUS\$ 9,800, see note 28).

2020 Framework Agreement

The Province of Buenos Aires requested that the Argentine Ministry of Economy initiate a bid process to correct the situation related to the electricity supply in low income neighborhoods between October 2017 and December 2020. On December 22, 2020, the Argentine national government, through the Ministry of Economy and Secretariat of Energy, the National Electricity Regulatory Body (ENRE), and the companies Edenor and Edesur, entered into an agreement to develop a mechanism to pay off debt corresponding to the Framework Agreement for such period, while the companies assumed the commitment to allocate said funds to improve electric service works and the status of the network supplying these neighborhoods with collective meters and other sensitive zones in the concessions area, without implying that there would be an extension of downstream responsibility for those collective meters, according to the applicable regulations. Through this agreement, during December 2020, ARS 1,500 million (ThUS \$ 17,842) were recognized and the related collection was perfected on January 15, 2021. During 2021, the Company advanced with the committed works, while the monitoring and verification by the ENRE. On December 9, 2021, through Resolution SE No. 1199, the second milestone was approved and, on December 29, 2021, MARS 500 (ThUS\$ 4,869) were collected, which is disclosed in "Revenue from the sale of energy". Finally, through Resolution No. 681/2022, dated October 4, 2022, the SE approved the transfer of AR\$500 million (ThUS\$2,823) as payment of the third installment, which was collected on October 19, 2022. These revenues are disclosed in the item "Revenue from the sale of energy".

Economic-financial situation

The situation of tariff arrears and the fact that no economic compensation has been implemented for electricity distributors through the present date, has led Edesur to negative working capital of ThARS\$ 106,132,823 (ThUS\$ 599,233), as of December 31, 2022. Based on an analysis of projected cash flow, the Company's Management believes that Edesur will not have difficulty in meeting its financial obligations as of December 31, 2022 and thereafter. The key assumptions used for this cash flow projection are based on operating variables such as electricity demand, tariffs/subsidies, costs, collectability, debt renegotiation and macroeconomic assumptions such as inflation, exchange and interest rates, and the probable results of negotiations with the authorities.

Edesur's Management believes that actions taken by the Special Regime for Regularization of Obligations (DNU No. 40/2021), the Transition Tariff Regime (2021 Budget Law and PEN Decree No.1020/2020) and the Final Renegotiation Agreement will allow it to rebuild the economic and financial equation provided by the law and by the Concession Agreement, thanks to joint work with the Argentine authorities that will allow companies to continue to provide essential services such as electric energy distribution. For further details see Note 4.i.a, where the Argentine regulatory framework is established (in the subheadings "Tariff reviews" and "Other regulatory aspects").

37. Headcount

The Group personnel, including that of subsidiaries in the eight Latin American countries where the Group operates, is distributed as follows as of December 31, 2022 and 2021:

Country	12-31-2022	12-31-2021
Argentina	4,020	4,064
Brazil	7,399	8,870
Colombia	2,326	2,259
Costa Rica	35	34
Chile	44	57
Guatemala	92	94
Panama	96	94
Peru	1,060	989
Total	15,072	16,461
Average	16,208	16,780

38. Sanctions

The main sanctions received by Group companies are described below:

Subsidiaries

1. Enel Distribución Río S.A. (formerly Ampla Energia e Serviços S.A.)

- The company was fined for refusing to authorize federal tax offsets. The Brazilian tax administration has been presenting individual fines for amounts corresponding to 50% of the compensation requested and dismissed by the administration. There are also penalties for late payment of federal taxes. The total amount involved in all cases is ThBRL13,085 (ThUS\$2,478).
- The company received in August 2022, a fine for not registering fiscal notes. The amount involved is ThBRL34,668 (ThUS\$6,566).

2. Enel Distribución Ceará S.A. (formerly Companhia Energetica do Ceará)

- The company was fined for refusing to authorize federal tax offsets. The Brazilian tax administration has been presenting individual fines for amounts corresponding to 50% of the compensation requested and dismissed by the administration. There are also penalties for late payment of federal taxes. The total amount involved in all cases is ThBRL 1,609 (ThUS\$ 305).
- The company received, on January 21, 2018, a fine from the tax authority of the State Treasury of Ceará for alleged non-compliance with tax rules (obligations to issue and register transit invoices). The company has filed its administrative defenses against the fine and is awaiting a ruling. The amount of the sanction is ThBRL1,133 (ThUS\$ 215).

3. Enel Distribución Sao Paulo S.A. (formerly Eletropaulo)

- The Company has been fined for refusal to authorize federal tax offsets. In December 2022 the company received 99 new assessments on the subject with the amount involved of ThBRL 84,729 (ThUS\$16,047). Ruling is awaited. On December 31, 2022 the total amount involved (including new cases) is ThBRL 162,788 (ThUS\$30,833).
- The National Electric Energy Agency (ANEEL) has sanctioned Enel for non-conformities in the operational indexes of power supply quality as of December 2022, with respect to the year 2021. In December 2022, the amount involved in the sanction is ThBRL 95,872 (ThUS\$18,158).

In relation to the sanctions described above, the Group has not established provisions (see Note 25). There are other sanctions matters that also have associated provisions but are not described in this note since individually they represent immaterial amounts. Management considers that the provisions recorded adequately cover the risks and, therefore, does not expect additional liabilities other than those already recorded.

39. Environment

Environmental expenses for the years ended December 31, 2022, 2021 and 2020 are as follows:

In thousands of U.S. dollars – ThUS\$

Disbursing Company	Project Name	Environmental Description	Project Status [Finished, In progress]	2022					2021	
				Disbursement amount	Capitalized amount	Expense amount	Future disbursement amount	Estimated date of Future disbursement	Total disbursements	Amount of prior period disbursement
Enel Colombia S.A. E.S.P.	El Quimbo Hydroelectric Power Plant Project	Law 99	In progress	205	205	-	3,761	12-31-2023	3,966	4,268
	Monitoring & hydrometeorological studies	Monitoring & hydrometeorological studies	In progress	70	-	70	-	-	70	343
	Pcbs Decommissioning	Under Law 1196 of 2008, Colombia adopted the Stockholm Convention, and this was regulated with the Ministry of the Environment's Resolution 222 of December 15, 2011, recognizing the provision for the decommissioning of transformers contaminated with PCBs.	In progress	1,179	1,145	34	3,355	12-31-2027	4,534	5,896
	Nueva Esperanza Environmental Compensation	Compensations included in Resolution 1061 and Agreement 017 of 2013 issued by the Ministry of the Environment and the Autonomous Regional Corporation of Cundinamarca, respectively, which approves the substitution of the protecting and producing forestry reserve of the upper basin of the Bogota River, committing the Company to undertaking a compensation and reforestation plan in the construction zone of the Nueva Esperanza, Gran Sabana and Compartir substations	In progress	224	224	-	84	12-31-2023	308	324
Empresa Distribuidora Sur S.A.	Polluting material	Handling of Polluting Material	Finished	99	-	99	-	-	99	87
Enel Generación Perú S.A.	Prevention Activities	Protection of environmental biodiversity, treatment of waste waters	Finished	321	-	321	-	-	321	334
	Waste Management	Handling of hazardous waste	Finished	248	-	248	-	-	248	189
	Environmental Monitoring	Protection of the air and climate, noise reduction, protection against radiation	Finished	297	-	297	-	-	297	172
	Landscaping and Green Areas	Maintaining green areas and small fauna	Finished	100	-	100	-	-	100	79
Enel Generación Piura S.A.	Prevention Activities	Protection of environmental biodiversity, treatment of waste waters	Finished	18	-	18	-	-	18	38
	Waste Management	Handling of hazardous waste	Finished	13	-	13	-	-	13	31
	Environmental Monitoring	Protection of the air and climate, noise reduction	Finished	182	-	182	-	-	182	52
	Landscaping and Green Areas	Maintaining green areas and small fauna	Finished	44	-	44	-	-	44	43
Chinango S.A.C.	Prevention Activities	Protection of environmental biodiversity	Finished	11	-	11	-	-	11	33
	Waste Management	Handling of hazardous waste	Finished	13	-	13	-	-	13	17
	Environmental Monitoring	Protection of the air and climate, noise reduction, protection against radiation	Finished	248	-	248	-	-	248	265
Total				3,272	1,574	1,698	7,200	-	10,472	12,171

In thousands of U.S. dollars – ThUS\$

Disbursing Company	Project Name	Environmental Description	Project Status (Finished, In progress)	2021					Total disbursements
				Disbursement amount	Capitalized amount	Expense amount	Future disbursement amount	Estimated date of Future disbursement	
Enel Colombia S.A. E.S.P.	El Quimbo Hydroelectric Power Plant Project	Monitoring & hydrometeorological studies	In progress	343	-	343	-	12-31-2022	343
		Law 99	In progress	-	-	-	4,268	12-31-2022	4,268
Empresa Distribuidora Sur S.A.	Polluting material	Handling of Polluting Material	Finished	87	-	87	-	-	87
Compañía Distribuidora y Comercializadora de Energía S.A.	Pcbs Decommissioning	Under Law 1196 of 2008, Colombia adopted the Stockholm Convention and this was regulated with the Ministry of the Environment's Resolution 222 of December 15, 2011, recognizing the provision for the decommissioning of transformers contaminated with PCBs.	In progress	272	267	5	5,624	12-31-2027	5,896
		Compensations included in Resolution 1061 and Agreement 017 of 2013 issued by the Ministry of the Environment and the Autonomous Regional Corporation of Cundinamarca, respectively, which approves the substitution of the protecting and producing forestry reserve of the upper basin of the Bogota River, committing the Company to undertaking a compensation and reforestation plan in the construction zone of the Nueva Esperanza, Gran Sabana and Compartir substations	In progress	84	82	2	240	12-31-2022	324
Enel Generación Perú S.A.	Prevention Activities	Protection of environmental biodiversity, treatment of waste waters	In progress	334	-	334	-	-	334
	Environmental Studies	Studies of environmental aspects	Finished	52	-	52	-	-	52
	Waste Management	Handling of hazardous waste	Finished	189	-	189	-	-	189
	Environmental Monitoring	Protection of the air and climate, noise reduction, protection against radiation	Finished	172	-	172	-	-	172
	Landscaping and Green Areas	Maintaining green areas and small fauna	Finished	79	-	79	-	-	79
	Legal Services	Legal Services	Finished	3	-	3	-	-	3
	Mitigation and Restoration	Protection and recovery of soil and water	Finished	-	-	-	-	-	-
Enel Generación Piura S.A.	Prevention Activities	Protection of environmental biodiversity, treatment of waste waters	Finished	38	-	38	-	-	38
	Environmental Studies	Environmental aspect studies	Finished	40	-	40	-	-	40
	Waste Management	Handling of hazardous waste	Finished	31	-	31	-	-	31
	Environmental Monitoring	Protection of the air and climate, noise reduction	Finished	52	-	52	-	-	52
Chinango S.A.C.	Landscaping and Green Areas	Maintaining green areas and small fauna	Finished	43	-	43	-	-	43
	Prevention Activities	Protection of the air and climate, noise reduction, protection against radiation	Finished	33	-	33	-	-	33
	Environmental Studies	Environmental aspect studies	Finished	5	-	5	-	-	5
	Waste Management	Handling of hazardous waste	Finished	17	-	17	-	-	17
	Environmental Monitoring	Protection of the air and climate, noise reduction, protection against radiation	Finished	265	-	265	-	-	265
Total				2,139	349	1,790	10,132	-	12,271

In thousands of U.S. dollars – ThUS\$

Disbursing Company	Project Name	Environmental Description	Project Status [Finished, In progress]	2020					Total disbursements
				Disbursement amount	Capitalized amount	Expense amount	Future disbursement amount	Estimated date of Future disbursement	
Emgesa S.A. E.S.P.	El Quimbo Hydroelectric Power Plant Project	Monitoring & hydrometeorological studies	In progress	480	-	480	-	-	480
		Other	In progress	276	-	276	-	-	276
		Law 99	In progress	-	-	-	4,221	12-31-2021	4,221
Empresa Distribuidora Sur S.A.	Polluting material	Handling of Polluting Material	In progress	74	-	74	-	-	74
Compañía Distribuidora y Comercializadora de Energía S.A.	Pcbs Decommissioning	Under Law 1196 of 2008, Colombia adopted the Stockholm Convention and this was regulated with the Ministry of the Environment's Resolution 222 of December 15, 2011, recognizing the provision for the decommissioning of transformers contaminated with PCBs.	In progress	2,341	2,180	161	5,375	12-31-2027	7,716
	Nueva Esperanza Environmental Compensation	Compensations included in Resolution 1061 and Agreement 017 of 2013 issued by the Ministry of the Environment and the Autonomous Regional Corporation of Cundinamarca, respectively, which approves the substitution of the protecting and producing forestry reserve of the upper basin of the Bogota River, committing the Company to undertaking a compensation and reforestation plan in the construction zone of the Nueva Esperanza, Gran Sabana and Compartir substations	In progress	83	83	-	309	12-31-2022	392
Enel Generación Perú S.A.	Prevention Activities	Protection of environmental biodiversity, treatment of waste waters	In progress	223	-	223	-	-	223
	Environmental Studies	Environmental aspect studies	Finished	103	-	103	-	-	103
	Waste Management	Handling of hazardous waste	Finished	204	-	204	-	-	204
	Mitigation and Restoration	Protection and recovery of soil and water	Finished	6	-	6	-	-	6
	Environmental Monitoring	Protection of the air and climate, noise reduction, protection against radiation	Finished	111	-	111	-	-	111
	Landscaping and Green Areas	Maintaining green areas and small fauna	Finished	89	-	89	-	-	89
	Prevention Activities	Protection of environmental biodiversity, treatment of waste waters	Finished	55	-	55	-	-	55
Enel Generación Piura S.A.	Environmental Studies	Environmental aspect studies	Finished	22	-	22	-	-	22
	Waste Management	Handling of hazardous waste	Finished	37	-	37	-	-	37
	Environmental Monitoring	Protection of the air and climate, noise reduction.	Finished	28	-	28	-	-	28
	Landscaping and Green Areas	Maintaining green areas and small fauna	Finished	42	-	42	-	-	42
	Prevention Activities	Protection of environmental biodiversity, treatment of waste waters	Finished	72	-	72	-	-	72
Chinango S.A.C.	Environmental Studies	Environmental aspect studies	Finished	31	-	31	-	-	31
	Waste Management	Handling of hazardous waste	Finished	115	-	115	-	-	115
	Mitigation and Restoration	Protection and recovery of soil and water	Finished	7	-	7	-	-	7
	Environmental Monitoring	Protection of the air and climate, noise reduction, protection against radiation	Finished	107	-	107	-	-	107
	Total				4,506	2,263	2,243	9,905	-

40. Financial information on subsidiaries, summarized

As of and December 31, 2022, 2021 and 2020, summarized financial information of our main subsidiaries prepared under IFRS is as follows:

In thousands of U.S. dollars – ThUS\$

		12-31-2022																		
	Financial Statements	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities	Equity	Total Liabilities and Equity	Revenue	Raw Materials and Consumables Used	Contribution Margin	Gross Operating Income	Operating Income	Financial Results	Income Before Taxes	Income Taxes	Profit (Loss)	Other Comprehensive Income	Total Comprehensive Income	
Enel Argentina S.A.	Separate	65,486	339,910	405,396	215	-	405,181	405,396	-	(57)	(57)	(1,822)	(138,116)	(28)	(104,136)	(522)	(104,658)	(171,117)	(275,775)	
Enel Generación Costanera S.A.	Separate	82,594	178,125	260,719	60,037	38,342	162,340	260,719	96,383	(3,152)	93,231	43,682	(67,142)	12,358	(54,751)	36,288	(18,463)	(69,198)	(87,661)	
Enel Generación El Chocón S.A.	Separate	65,550	182,138	247,688	18,726	54,103	174,859	247,688	37,484	(3,313)	34,171	21,696	4,235	(13,218)	(8,525)	(6,596)	(15,121)	(103,885)	(119,006)	
Empresa Distribuidora Sur S.A.	Separate	361,262	2,194,717	2,555,979	959,395	615,348	981,236	2,555,979	1,079,041	(663,342)	415,699	130,687	16,554	309,096	325,655	(131,230)	194,425	(297,697)	(103,272)	
Enel Trading Argentina S.R.L.	Separate	15,798	1,148	16,946	16,241	-	705	16,946	1,213	(81)	1,132	(189)	(758)	561	(197)	-	(197)	(1,243)	(1,440)	
Dock Sud S.A.	Separate	108,807	230,274	339,081	33,907	27,084	278,090	339,081	56,473	(3,405)	53,068	38,461	13,943	(28,357)	(14,414)	(745)	(15,159)	(108,831)	(123,990)	
Grupo Enel Argentina	Consolidated	274,395	620,014	894,409	117,396	54,104	722,909	894,409	133,110	(7,935)	125,175	62,117	(162,456)	(29,498)	(107,800)	35,708	(72,092)	(287,635)	(359,727)	
Grupo Enel Green Power Brasil	Consolidated	307,781	4,461,933	4,769,714	1,173,519	640,403	2,955,792	4,769,714	643,286	(141,139)	502,147	416,796	294,503	16,743	311,585	(54,503)	257,082	352,955	210,000	
Enel Generación Fortaleza S.A.	Separate	-	-	-	-	-	-	-	-	183,313	(92,229)	91,084	86,465	78,626	5,204	83,836	(28,663)	55,172	5,598	60,770
EGP Cachoeira Dourada S.A.	Separate	69,149	110,132	179,281	76,227	15,177	87,877	179,281	129,694	(70,048)	59,646	49,550	39,140	(1,163)	37,981	(13,164)	24,817	3,533	28,350	
EGP Volta Grande	Separate	25,411	297,142	322,553	40,978	134,385	147,190	322,553	67,783	(11,206)	56,577	52,464	52,348	(12,545)	39,803	(13,429)	26,374	6,563	32,937	
Enel Cien S.A.	Separate	88,092	65,974	154,066	6,942	340	146,784	154,066	64,546	(49)	64,497	57,168	51,286	2,102	53,393	(18,162)	35,231	6,103	41,334	
Enel Distribución Ceará S.A.	Separate	754,750	1,667,892	2,422,642	831,790	812,061	778,791	2,422,642	1,684,805	(1,196,485)	488,320	343,361	235,014	(81,399)	154,349	(30,441)	123,908	30,706	154,614	
Enel Distribución Rio S.A.	Separate	761,308	2,577,533	3,338,841	1,001,761	1,330,532	1,006,548	3,338,841	1,517,518	(1,033,572)	483,946	322,246	148,197	(167,266)	(18,980)	879	(18,101)	26,091	7,990	
Enel Distribución Goiás S.A.	Separate	-	-	-	-	-	-	-	-	1,755,678	(1,352,592)	403,086	191,822	66,135	(208,090)	(141,941)	47,708	(94,233)	73,003	(21,230)
Enel X Brasil S.A.	Separate	42,413	80,966	123,379	46,913	1,041	75,425	123,379	21,620	(5,730)	15,890	(307)	(796)	1,539	749	(286)	463	1,819	2,282	
Enel Distribuição Sao Paulo S.A.	Separate	1,744,961	5,183,928	6,928,889	754,649	4,007,624	1,166,616	6,928,889	3,672,961	(2,496,708)	1,176,253	903,125	626,459	(260,527)	372,231	(114,572)	257,659	25,878	283,537	
Grupo Enel Brasil	Consolidated	5,452,313	15,373,118	20,825,431	4,961,428	7,412,264	4,517,399	20,825,431	9,717,081	(6,324,812)	3,392,269	2,393,229	720,437	(622,038)	66,448	(234,149)	(167,701)	289,809	122,107	
Enel Colombia S.A. E.S.P	Separate	769,597	4,446,163	5,215,760	1,008,193	1,420,408	2,787,159	5,215,760	2,574,352	(1,083,636)	1,490,716	1,306,003	1,062,179	(133,258)	1,031,377	(336,242)	695,135	(307,601)	387,534	
Compañía Distribuidora y Comercializadora de Energía S.A.	Separate	-	-	-	-	-	-	-	267,031	(161,682)	105,349	87,257	64,420	(10,168)	54,252	(18,804)	35,448	(28,489)	6,959	
Enel Green Power Colombia S.A.S Esp	Separate	-	-	-	-	-	-	-	9,148	(10,648)	(1,500)	(4,889)	(5,427)	(3,646)	(9,073)	3,242	(5,831)	(18,325)	(24,156)	
Enel Green Power Costa Rica S.A.	Separate	43,402	109,226	152,628	4,832	643	147,153	152,628	3,709	-	3,709	361	(454)	1,383	936	(423)	513	-	513	
PH Chucas S.A.	Separate	6,036	158,907	164,943	84,447	42,000	38,496	164,943	17,444	-	17,444	12,528	7,039	(3,594)	3,444	(170)	3,274	-	3,274	
Enel Green Power Guatemala S.A.	Separate	11,132	3,666	14,798	12,719	1,585	494	14,798	57,963	(47,676)	10,287	2,473	1,667	(172)	1,899	(456)	1,443	-	1,443	
Generadora de Occidente Ltda.	Separate	16,945	35,448	52,393	1,794	3,048	47,551	52,393	17,093	(1,812)	15,281	11,716	10,442	(207)	10,235	(1,283)	8,952	-	8,952	
Generadora Montecristo S.A.	Separate	80,174	20,773	100,947	67,302	9,283	24,362	100,947	7,709	(155)	7,554	6,100	5,373	814	6,187	(702)	5,485	-	5,485	
Renovables de Guatemala S.A.	Separate	69,266	319,280	388,546	5,056	-	383,490	388,546	47,659	(7,303)	40,356	32,704	24,038	14	24,059	(2,795)	21,264	-	21,264	
Transmisora de Energía Renovable S.A.	Separate	13,699	21,065	34,764	548	-	34,216	34,764	3,357	(74)	3,283	2,735	1,986	10	2,006	(277)	1,729	-	1,729	
Enel Green Power Panama S.A.	Separate	131,658	216,854	348,512	102,041	28,584	217,887	348,512	6,576	(262)	6,314	1,839	577	951	43,743	(182)	43,561	-	43,561	
Enel Solar S.R.L.	Separate	3,155	65,094	68,249	49,204	2,407	16,638	68,249	10,820	(1,307)	9,513	7,914	3,989	(2,155)	1,834	(569)	1,265	-	1,265	
Enel Fortuna S.A.	Separate	104,212	491,259	595,471	33,413	104,253	457,805	595,471	182,142	(74,076)	108,066	92,620	78,511	710	79,221	(23,467)	55,754	-	55,754	
Grupo Enel Colombia	Consolidated	972,218	5,170,382	6,142,600	1,112,599	1,619,494	3,410,507	6,142,600	2,200,229	(1,370,099)	1,830,130	1,579,421	1,255,348	(150,241)	1,109,688	(388,678)	721,010	(178,501)	542,509	
Enel Perú S.A.C.	Separate	39,895	1,000,873	1,040,768	70,712	-	970,056	1,040,768	-	-	-	(78)	(78)	1,515	244,924	(66)	244,858	41,783	286,641	
Enel Generación Perú S.A.	Separate	158,091	849,572	1,007,663	280,992	206,220	520,451	1,007,663	542,978	(209,656)	333,322	270,611	230,547	470	254,375	(67,770)	186,605	35,536	222,141	
Chinango S.A.C.	Separate	18,657	130,317	148,974	13,145	32,221	103,608	148,974	59,416	(12,819)	46,797	41,287	37,715	(462)	37,253	(10,989)	26,264	5,006	31,270	
Enel Generación Piura S.A.	Separate	29,588	152,276	181,864	53,268	54,308	74,288	181,864	88,860	(28,108)	60,752	50,893	41,038	2,767	43,805	(13,290)	30,515	4,151	34,666	
Enel Distribución Perú S.A.	Separate	183,959	1,438,889	1,622,848	368,882	444,051	809,915	1,622,848	1,032,649	(692,035)	340,614	269,026	201,830	(17,101)	185,334	(60,380)	124,954	32,550	157,504	
Grupo Enel Perú	Consolidated	387,703	2,481,158	2,868,861	754,311	722,258	1,392,292	2,868,861	1,504,882	(737,417)	767,465	625,480	503,453	(13,053)	490,985	(151,001)	339,984	57,397	397,381	
Enel Green Power Peru S.A.	Separate	155,243	573,427	728,670	140,698	244,475	343,497	728,670	46,972	(4,371)	42,601	30,345	16,894	(18,184)	(1,291)	2,638	1,347	6,595	7,942	

		12-31-2021																	
Financial Statements	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities	Equity	Total Liabilities and Equity	Revenue	Raw Materials and Consumables Used	Contribution Margin	Gross Operating Income	Operating Income	Financial Results	Income Before Taxes	Income Taxes	Profit (Loss)	Other Comprehensive Income	Total Comprehensive Income	
Enel Argentina S.A.	Separate	6,684	464,053	470,737	234	-	470,503	470,737	(481)	(481)	(2,321)	(2,376)	(7,959)	40,593	(1,167)	39,426	2,367	41,793	
Enel Generación Costanera S.A.	Separate	98,322	214,098	312,420	103,366	48,267	160,787	312,420	(4,698)	100,376	53,487	(85,458)	8,782	(75,119)	14,352	(60,767)	(32,536)	(93,303)	
Enel Generación El Chocón S.A.	Separate	90,473	227,094	317,567	15,831	54,753	246,983	317,567	(3,787)	37,753	27,188	10,081	(26,108)	(15,000)	(5,414)	(20,414)	(44,420)	(64,834)	
Empresa Distribuidora Sur S.A.	Separate	272,120	1,887,184	2,159,304	902,066	558,266	698,972	2,159,304	(528,448)	265,323	22,631	(68,632)	28,590	(40,010)	(138,481)	(178,491)	(128,698)	(307,189)	
Enel Trading Argentina S.R.L.	Separate	15,049	1,585	16,634	13,676	-	2,958	16,634	(60)	1,553	(721)	(902)	(555)	(1,456)	-	(1,456)	(647)	(2,103)	
Dock Sud S.A.	Separate	134,881	165,382	300,263	15,407	26,196	258,660	300,263	(8,783)	70,854	55,096	23,190	(27,150)	(3,960)	(3,078)	(7,038)	(37,686)	(44,724)	
Grupo Enel Argentina	Consolidated	258,643	751,345	1,009,988	117,486	103,021	789,481	1,009,988	(10,581)	135,701	76,676	(85,023)	(47,245)	(207,280)	6,960	(200,320)	(133,351)	(333,671)	
Grupo EGP Brasil	Consolidated	317,994	3,656,821	3,974,815	627,146	592,180	2,755,489	3,974,815	(293,468)	244,912	199,332	134,891	(44,388)	90,507	(23,533)	66,974	367,175	434,149	
Enel Generación Fortaleza S.A.	Separate	107,101	118,995	226,096	63,916	254	161,926	226,096	(209,590)	117,299	107,714	97,079	1,848	98,927	(32,524)	66,403	(7,431)	58,972	
EGP Cachoeira Dourada S.A.	Separate	262,713	112,859	375,572	247,881	47,416	80,275	375,572	(1,351,052)	77,501	64,205	51,686	(43,147)	8,539	(3,077)	5,462	(4,088)	1,374	
EGP Volta Grande	Separate	27,698	275,045	302,743	28,297	134,477	139,969	302,743	81,066	67,432	63,608	63,458	(19,344)	44,114	(14,116)	29,998	(8,874)	21,124	
Enel Cien S.A.	Separate	27,289	126,169	153,458	15,518	239	137,701	153,458	(14)	54,605	47,255	41,826	926	42,752	(14,113)	28,639	(8,636)	20,003	
Compañía de Transmisión del Mercosur S.A.	Separate	2,554	3,857	6,411	170	4,605	1,636	6,411	481	-	481	(56)	(560)	3,838	3,277	(4,373)	(1,096)	(399)	
Transportadora de Energía S.A.	Separate	1,984	5,955	7,939	273	149	7,517	7,939	487	-	487	(109)	(1,980)	2,818	838	751	1,589	(884)	
Enel Distribución Ceará S.A.	Separate	709,815	1,396,726	2,106,541	649,178	805,148	652,215	2,106,541	(1,099,328)	412,521	280,045	168,549	(49,867)	119,092	(27,906)	91,186	(41,696)	49,490	
Enel Distribución Rio S.A.	Separate	780,471	2,205,682	2,986,153	1,045,797	1,255,747	684,609	2,986,153	(1,147,521)	433,559	282,304	98,040	(78,981)	19,179	(3,027)	16,152	(37,703)	(21,551)	
Enel Distribución Goiás S.A.	Separate	870,735	2,613,350	3,484,085	1,182,729	1,239,900	1,061,456	3,484,085	(1,468,987)	351,229	162,818	55,439	(83,657)	(27,959)	5,999	(21,960)	(71,438)	(93,398)	
Enel X Brasil S.A.	Separate	41,242	36,962	78,204	32,759	771	44,674	78,204	(5,925)	11,546	(2,806)	(2,920)	51	(2,869)	3,427	558	(2,239)	(1,681)	
Enel Distribuição Sao Paulo S.A.	Separate	1,680,174	4,994,713	6,674,887	1,604,168	3,972,867	1,097,852	6,674,887	(2,857,634)	990,733	706,896	431,456	(156,850)	274,607	(77,987)	196,620	(107,521)	89,099	
Grupo Enel Brasil	Consolidated	4,810,195	16,362,724	21,172,919	4,981,114	8,554,845	7,636,960	21,172,919	(8,316,744)	2,653,842	1,791,111	1,061,569	(430,128)	631,964	(167,187)	464,777	(459,066)	5,711	
Emgasa S.A. E.S.P.	Separate	163,479	2,056,524	2,220,003	371,669	595,042	1,253,292	2,220,003	(409,074)	853,421	788,778	721,673	(47,100)	674,639	(217,507)	457,132	(228,708)	228,424	
Compañía Distribuidora y Comercializadora de Energía S.A.	Separate	420,427	1,811,019	2,231,446	550,502	887,338	793,606	2,231,446	(1,011,914)	694,615	554,576	418,138	(54,584)	364,128	(107,270)	256,858	(136,905)	119,953	
Enel Perú S.A.C.	Separate	38,474	1,074,700	1,113,174	160,808	-	952,366	1,113,174	-	-	(547)	(2,505)	(2,646)	208,633	(161)	208,472	(73,523)	134,949	
Enel Generación Perú S.A.	Separate	193,318	836,620	1,029,938	202,454	212,314	615,170	1,029,938	(150,735)	279,843	223,756	185,249	5,025	205,952	(58,121)	147,831	(56,161)	91,670	
Chinango S.A.C.	Separate	11,011	131,687	142,698	5,229	36,288	101,181	142,698	(4,837)	42,090	37,273	33,863	86	33,949	(9,990)	23,959	(7,626)	16,333	
Enel Generación Piura S.A.	Separate	41,703	149,223	190,926	23,527	60,834	106,565	190,926	(23,569)	50,673	41,269	31,196	(5,315)	25,881	(8,109)	17,772	(8,218)	9,554	
Enel Distribución Perú S.A.	Separate	208,451	1,237,600	1,446,051	315,498	435,640	694,913	1,446,051	(604,987)	290,380	218,993	154,164	(21,604)	132,586	(47,413)	85,173	(64,160)	21,013	
Grupo Enel Perú	Consolidated	457,824	2,284,464	2,742,288	679,706	732,624	1,329,958	2,742,288	(651,370)	635,582	500,382	381,992	(24,677)	357,340	(117,996)	239,344	(112,424)	126,920	
Enel Green Power Colombia S.A.S Esp	Separate	28,486	381,808	410,294	77,666	18,672	313,956	410,294	(23,733)	4,169	(1,721)	(4,324)	2,393	(1,932)	1,272	(659)	(6,118)	(6,778)	
Enel Green Power Costa Rica S.A.	Separate	44,186	108,554	152,740	6,100	-	146,640	152,740	-	2,955	426	268	1,045	1,313	(67)	1,246	-	1,246	
PH Chucas S.A.	Separate	6,621	167,709	174,330	83,123	55,985	35,222	174,330	14,513	-	14,513	10,507	6,455	(2,974)	3,481	(56)	3,425	3,425	
Enel Green Power Guatemala S.A.	Separate	9,331	2,225	11,556	12,253	254	(951)	11,556	(41,766)	7,055	1,088	833	(149)	732	(207)	525	-	525	
Generadora de Occidente Ltda.	Separate	47,367	36,068	83,435	1,380	3,056	78,999	83,435	(1,345)	10,955	8,034	7,072	(191)	6,888	(906)	5,982	-	5,982	
Generadora Montecristo S.A.	Separate	92,338	19,720	112,058	80,495	9,287	22,276	112,058	1,300	1,370	(139)	(576)	(76)	(645)	(238)	(883)	-	(883)	
Renovables de Guatemala S.A.	Separate	46,489	326,025	372,514	3,688	-	368,826	372,514	(6,986)	32,618	25,188	18,715	(2)	18,743	(543)	18,200	-	18,200	
Tecnoguat S.A.	Separate	1,071	16,460	17,531	429	-	17,102	17,531	3,388	(361)	3,027	1,776	21	1,284	(223)	1,061	-	1,061	
Transmisora de Energía Renovable S.A.	Separate	15,522	22,005	37,527	640	-	36,887	37,527	(51)	2,145	1,693	1,112	(7)	1,104	(158)	946	-	946	
Enel Green Power Panama S.A.	Separate	181,759	216,064	397,823	138,733	33,765	225,325	397,823	(484)	4,437	1,756	1,409	529	33,162	(3,259)	29,903	-	29,903	
Enel Fortuna S.A.	Separate	176,198	367,868	544,066	17,879	39,805	486,382	544,066	(19,318)	115,884	102,333	92,745	967	93,712	(27,055)	66,657	-	66,657	
Enel Solar S.R.L.	Separate	2,732	68,919	71,651	53,048	3,230	15,373	71,651	(734)	6,727	5,389	2,487	(1,383)	1,104	(309)	795	-	795	
Enel Green Power Peru S.A.	Separate	123,483	380,781	504,264	71,765	176,945	255,554	504,264	(2,906)	30,093	21,361	12,338	(5,151)	7,187	(7,755)	(568)	(810)	(1,377)	

In thousands of U.S. dollars – THUSS

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	Financial Statements	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities	Equity	Total Liabilities and Equity	Revenue	Raw Materials and Consumables Used	Contribution Margin	Gross Operating Income	Operating Income	Financial Results	Income Before Taxes	Income Taxes	Profit (Loss)	Other Comprehensive Income	Total Comprehensive Income
Enel Argentina S.A.	Separate	40,432	65,563	105,995	1,293	-	104,702	105,995	-	(600)	(600)	(2,459)	(2,459)	11,264	12,146	874	13,020	(37,029)	(24,009)
Enel Generación Costanera S.A.	Separate	96,321	253,484	349,805	96,132	74,375	179,298	349,805	112,931	(4,963)	107,968	60,965	18,811	(9,445)	9,497	7,928	17,425	(47,631)	(30,206)
Enel Generación El Chocón S.A.	Separate	91,441	268,572	360,013	30,857	43,537	285,619	360,013	48,505	(4,543)	43,962	35,964	21,800	37,910	62,211	(9,332)	52,879	(66,592)	(13,713)
Empresa Distribuidora Sur S.A.	Separate	274,169	1,442,360	1,716,529	591,523	415,191	709,815	1,716,529	801,229	(530,338)	270,891	49,912	(68,276)	22,605	(45,636)	(22,866)	(68,502)	(230,171)	(298,673)
Enel Trading Argentina S.R.L.	Separate	12,882	1,263	14,145	10,573	-	3,572	14,145	3,086	(189)	2,897	706	414	(130)	284	(103)	181	(1,006)	(825)
Dock Sud S.A.	Separate	97,880	172,641	270,521	10,749	28,575	231,197	270,521	66,334	(10,025)	56,309	42,590	14,445	3,472	17,968	(13,426)	4,542	(68,182)	(63,640)
Grupo Enel Argentina	Consolidated	312,760	841,974	1,154,734	124,270	115,750	914,714	1,154,734	161,093	(11,572)	149,521	92,860	36,542	61,778	71,522	1,130	72,652	(258,557)	(185,905)
Enel Brasil S.A.	Separate	567,492	4,484,221	5,051,713	344,060	225,338	4,482,315	5,051,713	502	(139)	363	(41,809)	(42,724)	(127,544)	168,090	36,441	204,531	(1,088,424)	(883,893)
Enel Generación Fortaleza S.A.	Separate	76,390	133,672	210,062	52,283	19,535	138,244	210,062	187,227	(118,673)	68,554	61,986	51,176	(521)	50,655	(19,628)	31,027	(31,881)	(854)
EGP Cachoeira Dourada S.A.	Separate	584,030	130,285	714,315	563,242	20,520	130,553	714,315	812,275	(666,295)	145,980	134,715	129,601	(6,103)	123,498	(41,504)	81,994	(15,502)	66,492
EGP Volta Grande	Separate	31,525	274,019	305,544	31,433	138,557	135,554	305,544	62,398	(10,548)	51,850	48,505	48,484	(11,785)	36,700	(12,486)	24,214	(32,034)	(7,820)
Enel Cien S.A.	Separate	31,496	141,069	172,565	17,527	407	154,631	172,565	52,705	(83,694)	(30,989)	(37,406)	(45,046)	23,435	(21,612)	7,275	(14,337)	(48,724)	(63,061)
Compañía de Transmisión del Mercosur S.A.	Separate	2,554	10,089	12,643	10,443	-	2,200	12,643	45,439	-	45,439	44,911	44,472	(17,275)	27,197	(996)	26,201	14,795	40,996
Transportadora de Energía S.A.	Separate	2,144	11,705	13,849	8,490	482	4,877	13,849	37,973	-	37,973	37,284	35,806	(13,356)	22,450	801	23,251	15,236	38,487
Enel Distribución Ceará S.A.	Separate	575,851	1,322,709	1,898,560	589,631	651,669	657,260	1,898,560	1,166,240	(835,325)	330,915	191,873	98,900	(29,125)	70,014	(18,464)	51,550	(178,829)	(127,279)
Enel Distribución Rio S.A.	Separate	705,578	1,588,563	2,294,141	574,409	1,011,309	708,423	2,294,141	1,253,027	(869,354)	383,673	231,938	94,515	(78,528)	16,145	(5,706)	10,439	(229,670)	(219,231)
Enel Distribución Goiás S.A.	Separate	566,168	2,032,002	2,598,170	925,334	517,983	1,154,853	2,598,170	1,394,049	(1,026,859)	367,190	169,277	85,106	(42,774)	42,806	(16,729)	26,077	(306,258)	(280,181)
Enel X Brasil S.A.	Separate	19,617	22,477	42,094	20,560	583	20,951	42,094	13,357	(4,454)	8,903	(3,705)	(6,711)	(2,009)	(6,720)	973	(7,747)	(4,323)	(12,070)
Enel Distribuição Sao Paulo S.A.	Separate	1,515,162	5,198,704	6,713,866	1,614,149	3,852,132	1,247,585	6,713,866	3,020,740	(2,206,107)	814,633	592,998	374,091	(116,943)	257,148	(77,974)	179,174	(677,886)	(498,712)
Grupo Enel Brasil	Consolidated	4,143,213	11,396,553	15,539,766	4,211,671	6,169,465	5,158,630	15,539,766	7,680,106	(5,450,909)	2,229,197	1,436,985	873,753	(420,461)	454,162	(148,157)	306,005	(1,678,028)	(1,372,023)
Emgesa S.A. E.S.P.	Separate	353,946	2,420,483	2,774,429	570,718	697,179	1,506,532	2,774,429	1,159,134	(412,530)	746,604	673,446	606,868	(70,522)	536,449	(188,883)	347,566	(19,348)	328,218
Compañía Distribuidora y Comercializadora de Energía S.A.	Separate	499,983	1,973,507	2,473,490	640,774	840,051	992,665	2,473,490	1,546,963	(886,155)	660,808	506,794	375,127	(49,171)	325,977	(97,881)	228,096	(14,970)	213,126
Enel Perú, S.A.C.	Separate	34,757	1,289,805	1,323,562	180,490	10,990	1,132,082	1,323,562	-	-	-	(215)	(215)	(6,072)	156,138	-	156,138	(96,339)	59,799
Enel Generación Perú S.A.A.	Separate	315,244	880,207	1,195,451	191,039	208,495	795,917	1,195,451	408,604	(140,350)	268,254	210,702	162,140	10,361	186,817	(42,052)	144,765	(6,777)	77,988
Chinango S.A.C.	Separate	8,892	131,158	140,050	7,061	26,392	108,597	140,050	41,000	(4,496)	36,504	31,273	27,319	(87)	27,232	(8,152)	19,080	(8,334)	10,746
Enel Generación Plura S.A.	Separate	60,425	164,399	224,824	58,135	24,746	141,943	224,824	63,874	(23,435)	40,439	30,018	18,512	(4,873)	17,249	(5,852)	11,397	(12,361)	(964)
Enel Distribución Perú S.A.A.	Separate	191,178	1,263,496	1,454,674	249,068	471,377	734,229	1,454,674	886,663	(598,157)	288,506	213,898	141,464	(25,042)	116,427	(38,488)	77,939	(62,468)	15,471
Grupo Enel Perú	Consolidated	546,260	2,382,886	2,929,146	627,532	734,466	1,567,148	2,929,146	1,243,994	(621,907)	622,087	475,905	339,421	(26,007)	317,029	(91,896)	225,133	(246,279)	(21,146)

41. Subsequent events

Enel Américas S.A

- On February 1, 2023, the deregistration of the Company from the US Securities and Exchange Commission was completed, as the 90-day term in the applicable regulations had elapsed. This occurred after the Company had sent Form 15F to the US Securities and Exchange Commission (who were informed on November 2, 2022), and all other requirements had been met.

As a consequence, from February 1, 2022, onwards, Enel Américas S.A. is no longer governed by the Sarbanes Oxley Act and any other US legislation.

- On February 17, 2023, Enel Américas signed an agreement to sell its 75.7% stake in the thermal generation company Enel Generación Costanera to Central Puerto S.A, through its subsidiary Enel Argentina. At the same time, a sale agreement was signed with the same company Central Puerto for the Enel Group's 41.2% stake in the thermal generation company Central Dock Sud, subject to certain conditions. These sale agreements are expected to be completed in the first quarter of 2023.

The total consideration for the sale of the Group's interest in the two aforementioned companies amounts to US\$ 102 million, which is very close to the net value of the assets of these companies. Revenue from their sale is included in the consolidated financial statements of Enel Américas as of 31, December 2022 (for US\$105 million).

As a result of these operations, the Group estimates a loss of approximately US\$274 million to be recognized during the first quarter of 2023. This is mainly due to exchange differences that arose during the consolidation process of these companies and Enel Américas, which is recognized in Other Comprehensive Income. When control over these companies is lost, this loss will be recognized in Income.

Enel Brasil S.A.

- The purchase and sale agreement of Enel Distribución Goiás provides for the payment of all the loans owed by this company to our subsidiary Enel Brasil S.A. The first of the three installments must be paid within 90 days from the closing date. On January 26, 2023, Enel Brasil received the payment of the first installment, for 5 billion Brazilian Reals (ThUS\$947,017). No specific payment date was set for the two remaining installments, instead, both installments must be paid by December 30, 2023 (see notes 10 (iii), 6.4 and 33).

Between January 1, 2023 and the date of issuance of these consolidated financial statements, we are not aware of other events of a financial or any other nature that could significantly affect the financial position and the results presented herein.

Appendix no. 1 Companies from the Enel Américas Group

This appendix is part of Note 2.4 "Subsidiaries".

Taxpayer ID No.	Company	Country	Functional Currency	12-31-2022			12-31-2021		
				Direct	Indirect	Total	Direct	Indirect	Total
Foreign	Central Dock Sud S.A.	Argentina	Argentine peso	-	72.01%	72.01%	-	72.01%	72.01%
Foreign	Compañía de Transmisión del Mercosur S.A. - CTM	Argentina	Argentine peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Distrilec Inversora S.A.	Argentina	Argentine peso	51.50%	-	51.50%	51.50%	-	51.50%
Foreign	Empresa Distribuidora Sur S.A. - Edesur	Argentina	Argentine peso	-	99.45%	99.45%	-	99.45%	99.45%
Foreign	Enel Argentina S.A.	Argentina	Argentine peso	99.92%	-	99.92%	99.92%	-	99.92%
Foreign	Enel Trading Argentina S.R.L.	Argentina	Argentine peso	55.00%	45.00%	100.00%	55.00%	45.00%	100.00%
Foreign	Enel Generación Costanera S.A.	Argentina	Argentine peso	-	75.68%	75.68%	-	75.68%	75.68%
Foreign	Enel Generación El Chocón S.A.	Argentina	Argentine peso	-	67.67%	67.67%	-	67.67%	67.67%
Foreign	Hidroinvest S.A.	Argentina	Argentine peso	41.94%	54.76%	96.70%	41.94%	54.76%	96.70%
Foreign	Inversora Dock Sud S.A.	Argentina	Argentine peso	57.14%	-	57.14%	57.14%	-	57.14%
Foreign	Transportadora de Energía S.A. - TESA	Argentina	Argentine peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Argentina S.A.	Argentina	Argentine peso	99.24%	0.76%	100.00%	99.24%	0.76%	100.00%
77.333.234-7	ESSA2 S.P.A. (1)	Chile	U.S. Dollar	-	-	-	100.00%	-	100.00%
76.802.942-3	Energía y Servicios South America S.P.A.	Chile	U.S. Dollar	100.00%	-	100.00%	100.00%	-	100.00%
Foreign	Compañía Distribuidora y Comercializadora de Energía S.A. - Codensa (1)	Colombia	Colombian Peso	-	-	-	48.30%	-	48.30%
Foreign	Enel Colombia S.A. E.S.P. (1)(2)	Colombia	Colombian Peso	57.34%	-	57.34%	48.48%	-	48.48%
Foreign	Enel X Colombia S.A.S. ESP (4)	Colombia	Colombian Peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Sociedad Portuaria Central Cartagena S.A.	Colombia	Colombian Peso	-	99.99%	99.99%	-	99.99%	99.99%
Foreign	Colombia ZE S.A.S. (3)	Colombia	Colombian Peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Bogotá ZE S.A.S.	Colombia	Colombian Peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Fontibón ZE S.A.S.	Colombia	Colombian Peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	USME ZE S.A.S.	Colombia	Colombian Peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Colombia S.A.S. E.S.P. (1)	Colombia	Colombian Peso	-	-	-	100.00%	-	100.00%
Foreign	EGP fotovoltaica La Loma S.A.S en liquidacion	Colombia	Colombian Peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Guayepo Solar S.A.S.	Colombia	Colombian Peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Latamsolar Fotovoltaica Fundación S.A.S.	Colombia	Colombian Peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Atlántico Fotovoltaic S.A.S. ESP	Colombia	Colombian Peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Latamsolar Energías Renovables S.A.S.	Colombia	Colombian Peso	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Perú S.A.C.	Peru	Peruvian Sol	100.00%	-	100.00%	100.00%	-	100.00%
Foreign	Chinango S.A.C.	Peru	Peruvian Sol	-	80.00%	80.00%	-	80.00%	80.00%
Foreign	Enel Generación Perú S.A.A.	Peru	Peruvian Sol	-	83.60%	83.60%	-	83.60%	83.60%
Foreign	Enel Distribución Perú S.A.A.	Peru	Peruvian Sol	-	83.15%	83.15%	-	83.15%	83.15%
Foreign	Enel Generación Piura S.A.	Peru	Peruvian Sol	-	96.50%	96.50%	-	96.50%	96.50%
Foreign	Enel X Perú S.A.C.	Peru	Peruvian Sol	-	99.99%	99.99%	-	99.99%	99.99%
Foreign	Compañía Energética Veracruz S.A.C.	Peru	Peruvian Sol	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Peru S.A. (USD)	Peru	U.S. Dollar	100.00%	-	100.00%	100.00%	-	100.00%
Foreign	Empresa de Generación Eléctrica Los Pinos S.A.	Peru	Peruvian Sol	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Empresa De Generacion Electrica Marcona S.A.C.	Peru	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Energetica Monzón S.A.C.	Peru	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	SL Energy S.A.C.	Peru	Peruvian Sol	-	100.00%	100.00%	-	-	-
Foreign	Enel Green Power Guatemala, S.A.	Guatemala	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Generadora de Occidente, Ltda.	Guatemala	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Generadora Montecristo, S.A.	Guatemala	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Renovables de Guatemala, S.A.	Guatemala	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Transmisora de Energía Renovable, S.A.	Guatemala	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Tecnoquat, S.A.	Guatemala	U.S. Dollar	-	75.00%	75.00%	-	75.00%	75.00%
Foreign	Enel Green Power Panamá, S.R.L.	Panama	U.S. Dollar	0.03%	99.97%	100.00%	0.03%	99.97%	100.00%
Foreign	Enel Fortuna S.A.	Panama	U.S. Dollar	-	50.06%	50.06%	-	50.06%	50.06%
Foreign	Enel Solar, S.R.L.	Panama	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Generadora Eólica Alto Pacora, S.A.	Panama	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Generadora Solar Tole, S.A.	Panama	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Llano Sanchez Solar Power One, S.A.	Panama	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Generadora Solar Austral, S.A.	Panama	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Jaguito Solar 10MW, S.A.	Panama	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Progreso Solar 20MW, S.A.	Panama	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Generadora Solar El Puerto, S.A.	Panama	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Generadora Solar de Occidente, S.A.	Panama	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Costa Rica S.A.	Costa Rica	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Energía Global Operaciones S.A.	Costa Rica	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	PH Chucás S.A. (5)	Costa Rica	U.S. Dollar	-	65.00%	65.00%	-	65.00%	65.00%
Foreign	PH Don Pedro S.A. (5)	Costa Rica	U.S. Dollar	-	33.44%	33.44%	-	33.44%	33.44%
Foreign	PH Río Volcán S.A. (5)	Costa Rica	U.S. Dollar	-	34.32%	34.32%	-	34.32%	34.32%
Foreign	Enel Uruguay S.A.	Uruguay	U.S. Dollar	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Distribución Río S.A.	Brazil	Brazilian Real	-	99.82%	99.82%	-	99.73%	99.73%
Foreign	EGP Cachoeira Dourada S.A.	Brazil	Brazilian Real	-	99.75%	99.75%	-	99.75%	99.75%

(1) See Note 2.4.1.

(2) On March 1, 2022 Emgesa S.A. ESP changed its corporate name to Enel Colombia S.A. ESP.

(3) On March 25, Enel X Colombia S.A.S. changed its corporate name to Colombia ZE S.A.S.

(4) On April 28, Inversora Codensa S.A.S. changed its corporate name to Enel X Colombia S.A.S. ESP.

(5) As a result of its distribution of shares and structure, Enel Américas has a controlling interest in the companies PH Chucás S.A. of 57.06%, PH Don Pedro S.A. of 57.04% and PH Volcán S.A. of 56.85%

Taxpayer ID No.	Company	Country	Functional Currency	12-31-2022			12-31-2021		
				Direct	Indirect	Total	Direct	Indirect	Total
Foreign	Enel Generación Fortaleza S.A. (6)	Brazil	Brazilian Real	-	-	-	-	100.00%	100.00%
Foreign	Enel Cien S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Distribución Ceará S.A.	Brazil	Brazilian Real	-	74.05%	74.05%	-	74.05%	74.05%
Foreign	Enel Brasil S.A.	Brazil	Brazilian Real	100.00%	-	100.00%	100.00%	-	100.00%
Foreign	Enel X Brasil S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Distribución Goiás S.A. (6)	Brazil	Brazilian Real	-	-	-	-	99.96%	99.96%
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Volta Grande S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Luz de Angra Energia S.A.	Brazil	Brazilian Real	-	51.00%	51.00%	-	51.00%	51.00%
Foreign	Central Geradora Fotovoltaica Sao Francisco Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Trading Brasil S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Brasil Central S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Luz de Macapá Energia S.A.	Brazil	Brazilian Real	-	51.00%	51.00%	-	-	-
Foreign	Luz de Caruaru Energia S.A.	Brazil	Brazilian Real	-	51.00%	51.00%	-	-	-
Foreign	Luz de Jaboatão Energia S.A.	Brazil	Brazilian Real	-	51.00%	51.00%	-	-	-
Foreign	Enel Green Power Desenvolvimento Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Alvorada Energia S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Apiacas Energia S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Alba Energia Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Bondia Energia Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 4 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 2 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Sao Gonçalo 22 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 5 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 1 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 21 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 10 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 3 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 4 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 19 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Esperança 13 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 5 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 8 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 3 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 11 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 7 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 6 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 15 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 14 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 9 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 17 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 21 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 1 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 2 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 10 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela 20 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Zeus II - Delfina 8 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Esperança 15 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Esperança 17 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Central Geradora Fotovoltaica Bom Nome Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Parque Eolico Palmas Dos Ventos Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Boa Vista 01 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Zeus Sul 1 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enelpower do Brasil Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 6 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos De Santa Ângela Energias Renováveis S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cumarú 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cumarú 02 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cumarú 03 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cumarú 04 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cumarú 05 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power São Gonçalo 07 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%

(6) See Note 2.4.1.

Taxpayer ID No.	Company	Country	Functional Currency	12-31-2022			12-31-2021		
				Direct	Indirect	Total	Direct	Indirect	Total
Foreign	Enel Green Power Ventos de Sao Roque 03 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa Do Sol 03 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de Sao Roque 05 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa Do Sol 04 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Emilliana Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de Sao Roque 07 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Joana Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Sao Micael 05 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Pau Ferro Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Pedra Do Geronimo Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Tacaico Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Jade Energia Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa Do Sol 02 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cerrado Solar S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Brejolândia Solar S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Esperanca Solar S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Fontes Solar S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ventos de Sao Roque 06 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa II Participacoes S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Morro do Chapéu Solar 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa III Participacoes S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa do Sol 05 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa do Sol 06 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa do Sol 07 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Ventos De Santo Orestes Energias Renovaveis S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Modelo I Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Modelo II Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Aroeira 04 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Aroeira 03 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Aroeira 08 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Fontes II Participacoes S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Cabeca De Boi S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Dois Riachos Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Fazenda S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Salto Apiacás S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Aroeira 07 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Aroeira 06 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Aroeira 05 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Aroeira 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Aroeira 02 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Damascena Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Esperanca Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Manicoba Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Solucoes Energeticas Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Delfina A Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Delfina B Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Delfina C Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Delfina D Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Delfina E Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ituverava Norte Solar S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ituverava Sul Solar S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Ituverava Solar S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Boa Vista Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Morro Do Chapéu I Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Morro Do Chapéu II Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Sao Abraao Eolica S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Mourao S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Paranapanema S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Horizonte MP Solar S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Novo Lapa 03 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Novo Lapa 06 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Novo Lapa 07 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Novo Lapa 08 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Novo Lapa 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Novo Lapa 02 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Novo Lapa 04 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Novo Lapa 05 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%

Taxpayer ID No.	Company	Country	Functional Currency	12-31-2022			12-31-2021		
				Direct	Indirect	Total	Direct	Indirect	Total
Foreign	Enel Green Power Lagoa do Sol 08 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Lagoa do Sol 09 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Fazenda Aroeira Empreendimento de Energia Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 07 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 05 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 09 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 04 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 02 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 03 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 06 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Enel Green Power Nova Olinda 08 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	100.00%	100.00%
Foreign	Usina Fotovoltaica Arinos E 24 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Usina Fotovoltaica Arinos E 15 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Usina Fotovoltaica Arinos E 21 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Usina Fotovoltaica Arinos E 22 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Usina Fotovoltaica Arinos E 17 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Usina Fotovoltaica Arinos E 13 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Usina Fotovoltaica Arinos E 16 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Usina Fotovoltaica Arinos E 11 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Usina Fotovoltaica Arinos E 23 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Usina Fotovoltaica Arinos E 12 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Usina Fotovoltaica Arinos E 14 Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Enel Green Power São Cirilo 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Enel Green Power São Cirilo 02 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Enel Green Power São Cirilo 03 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Enel Green Power Morro Norte 01 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Enel Green Power Morro Norte 02 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Enel Green Power Morro Norte 03 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Enel Green Power Morro Norte 04 S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Usina Eólica Pedra Pintada C Ltda	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Ventos De São Cirilo Energias Renováveis S.A.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Usina Eólica Pedra Pintada D Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Usina Eólica Pedra Pintada B Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Usina Eólica Pedra Pintada A Ltda.	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-
Foreign	Ventos De São Mário Energias Renováveis S/A	Brazil	Brazilian Real	-	100.00%	100.00%	-	-	-

Appendix no. 2 Detail of assets and liabilities in foreign currency

This appendix forms an integral part of these consolidated financial statements.

The detail of assets and liabilities denominated in foreign currency is as follows:

In thousands of U.S. dollars - ThUS\$

ASSETS	12-31-2022								Total
	Chilean Peso	Dollar	Euro	Colombian Peso	Peruvian Sol	Argentine Peso	Brazilian Real	Other Currency	
Current Assets									
Cash and cash equivalents	563	141,933	69	156,180	71,521	7,130	744,297	-	1,121,693
Other current financial assets	135	3,805	-	33,086	112	52,539	125,624	-	215,301
Other current non-financial assets	4,686	84,040	-	12,141	51,358	14,569	560,549	44	727,387
Trade and other current receivables	1,340	103,384	-	336,435	201,476	322,331	3,469,866	-	4,434,832
Current accounts receivable from related parties	611	8,681	4,225	907	379	39	1,109	-	15,951
Inventories	-	8,790	-	89,346	51,932	28,936	368,443	-	547,447
Current tax assets	9,502	2,195	-	1,229	1,464	2,164	105,524	-	122,078
Current assets other than assets or groups of assets for disposal classified as held for sale	-	-	-	159,449	-	354,618	65,074	-	579,141
Total Current Assets	16,837	352,828	4,294	788,773	378,242	782,326	5,440,486	44	7,763,830
Non-Current Assets									
Other non-current financial assets	-	151,864	-	14,065	-	21,450	3,982,430	-	4,169,809
Other non-current non-financial assets	3,455	20,426	-	31,979	40,017	310	2,219,406	-	2,315,593
Trade and other non-current receivables	100	115,972	-	11,985	-	8,021	343,549	-	479,627
Non-current accounts receivable from related parties	-	-	3,677	-	-	15	-	-	3,692
Investments accounted for using the equity method	-	-	-	3,008	63	2,316	51	-	5,438
Intangible assets other than goodwill	-	210,799	-	163,488	86,974	100,053	3,061,806	-	3,623,120
Goodwill	-	31,022	-	55,455	250,900	6,744	1,168,724	-	1,512,845
Property, plant and equipment	-	1,365,556	-	3,634,827	2,176,957	2,130,691	4,374,159	-	13,682,190
Investment property	-	-	-	-	-	-	7,341	-	7,341
Right-of-use asset	-	13,183	-	46,661	166,814	34	119,247	-	345,939
Deferred tax assets	-	50,788	-	19	42,848	195	770,373	-	864,223
Total Non-Current Assets	3,555	1,959,610	3,677	3,961,487	2,764,573	2,269,829	16,047,086	-	27,009,817
Total Assets	20,392	2,312,438	7,971	4,750,260	3,142,815	3,052,155	21,487,572	44	34,773,647

In thousands of U.S. dollars - ThUS\$

ASSETS	12-31-2021								Total
	Chilean Peso	Dollar	Euro	Colombian Peso	Peruvian Sol	Argentine Peso	Brazilian Real	Other Currency	
Current Assets									
Cash and cash equivalents	1,588	348,413	162	150,799	129,607	8,025	757,659	-	1,396,253
Other current financial assets	121	1,532	-	76,750	61	143,685	89,881	-	312,030
Other current non-financial assets	4,481	89,825	-	13,731	37,715	27,748	654,913	347	828,760
Trade and other current receivables	1,521	71,132	-	328,825	175,163	312,025	2,822,475	-	3,711,141
Current accounts receivable from related parties	3,692	64,787	3,693	503	273	27	784	-	73,759
Inventories	-	8,131	-	76,415	55,296	55,911	342,523	-	538,276
Current tax assets	9,483	1,765	-	2,628	50,899	8,246	128,719	-	201,740
Current assets other than assets or groups of assets for disposal classified as held for sale	-	-	-	520	-	-	-	-	520
Total Current Assets	20,886	585,585	3,855	650,171	449,014	555,667	4,796,954	347	7,062,479
Non-Current Assets									
Other non-current financial assets	-	195,661	-	6,717	12	26,193	3,244,593	-	3,473,176
Other non-current non-financial assets	5,157	33,645	-	27,954	36,068	830	3,041,767	-	3,145,421
Trade and other non-current receivables	43	211,205	-	20,201	-	23,097	470,305	-	724,851
Non-current accounts receivable from related parties	-	-	-	-	-	26	-	-	26
Investments accounted for using the equity method	-	-	-	-	-	2,369	-	-	2,369
Intangible assets other than goodwill	-	105,554	-	165,571	75,592	86,948	4,322,605	-	4,766,270
Goodwill	-	28,215	-	66,068	263,426	2,015	1,110,501	-	1,470,225
Property, plant and equipment	-	1,187,248	-	3,962,716	2,033,436	2,143,756	3,670,372	-	12,997,528
Investment property	-	-	-	-	-	-	6,272	-	6,272
Right-of-use asset	-	11,109	-	60,872	138,163	49	117,760	-	327,953
Deferred tax assets	726	196,941	-	4,322	29,124	15,928	745,291	36	992,368
Total Non-Current Assets	5,926	1,969,578	-	4,314,421	2,575,821	2,301,211	16,729,466	36	27,896,459
Total Assets	26,812	2,555,163	3,855	4,964,592	3,024,835	2,856,878	21,526,420	383	34,958,938

In thousands of U.S. dollars – ThUS\$

LIABILITIES	12-31-2022									
	UF	Chilean Peso	Dollar	Euro	Colombian Peso	Peruvian Sol	Argentine Peso	Brazilian Real	Other Currency	Total
Current liabilities										
Current Liabilities	951	-	511,042	10,959	308,575	83,229	-	399,123	-	1,313,879
Other current financial liabilities	-	-	3,774	-	5,747	4,483	13	20,888	-	34,905
Current lease liability	7	10,729	176,898	6,229	385,172	272,721	834,579	2,619,313	31	4,305,679
Trade and other current payables	-	6,659	33,856	982,764	8,654	2,553	4,294	313,095	-	1,351,875
Current accounts payable to related parties	-	16	-	-	49,589	10,301	39,503	81,001	-	180,410
Other current provisions	-	-	4,466	-	153,445	31,398	34,667	71,087	-	295,063
Other current non-financial liabilities	-	3,634	7,199	-	23,155	38,643	23,880	154,810	13,085	264,406
Non-current liabilities or groups of assets for disposal classified as held for sale	-	-	-	-	21,144	-	159,611	-	-	180,755
Total Current Liabilities	958	21,038	737,235	999,952	955,481	443,328	1,096,547	3,659,317	13,116	7,926,972
Non-Current Liabilities										
Other non-current financial liabilities	-	-	2,021,436	60,603	1,169,125	373,924	-	1,646,037	-	5,271,125
Non-current lease liability	-	-	31,293	-	41,159	1,889	4	102,341	-	176,686
Trade and other non-current payables	-	-	63,778	-	5,349	1,047	11,251	1,883,225	-	1,964,650
Non-current accounts receivable from related parties	-	-	207,519	416,378	-	-	-	236,754	-	860,651
Other long-term provisions	-	-	8,904	-	61,078	29,152	10,920	529,479	-	639,533
Deferred tax liabilities	-	-	41,817	-	57,811	280,195	587,943	62,286	-	1,030,052
Non-current provisions for employee benefits	-	1,810	378	-	82,030	4,306	16,572	1,283,325	-	1,388,421
Other non-current non-financial liabilities	-	-	21,417	-	-	18,901	16,507	11,614	-	68,439
Total Non-Current Liabilities	-	1,810	2,396,542	476,981	1,416,552	709,414	643,197	5,755,061	-	11,399,557
Total Liabilities	958	22,848	3,133,777	1,476,933	2,372,033	1,152,742	1,739,744	9,414,378	13,116	19,326,529

In thousands of U.S. dollars – ThUS\$

LIABILITIES	12-31-2021									
	UF	Chilean Peso	Dollar	Euro	Colombian Peso	Peruvian Sol	Argentine Peso	Brazilian Real	Other Currency	Total
Current Liabilities										
Other current financial liabilities	3,305	-	191,159	7,414	371,171	277,357	8	382,294	126	1,232,834
Current lease liability	-	-	11,038	-	9,246	16,996	14	23,393	-	60,687
Trade and other current payables	6	24,991	187,299	8,172	422,272	240,035	857,048	3,172,285	22	4,912,130
Current accounts payable to related parties	-	189,421	46,878	518,069	2,148	2,001	207	196,983	-	955,707
Other current provisions	-	54	2	-	30,974	7,666	49,900	76,248	-	164,844
Current tax liabilities	-	-	14,558	-	87,275	53,643	13,881	13,703	-	183,060
Other current non-financial liabilities	-	916	17,340	-	31,874	24,132	26,096	185,408	506	286,272
Total Current Liabilities	3,311	215,382	468,274	533,655	954,960	621,830	947,154	4,050,314	654	7,795,534
Non-Current Liabilities										
Other non-current financial liabilities	-	-	1,748,465	87,003	1,213,912	379,487	-	1,488,716	-	4,917,583
Non-current lease liability	-	-	31,200	-	53,588	3,135	24	99,944	-	187,891
Trade and other non-current payables	-	-	-	-	874	591	53,914	2,633,688	-	2,689,067
Non-current accounts receivable from related parties	-	-	96,643	-	7,804	-	-	958,051	-	1,062,498
Other long-term provisions	-	-	11,756	-	74,773	47,505	19,116	685,669	-	838,819
Deferred tax liabilities	-	2,057	44,008	-	223,420	110,465	459,883	39,567	-	879,400
Non-current provisions for employee benefits	-	2,422	1,723	-	87,419	3,031	17,231	1,311,655	-	1,423,481
Other non-current non-financial liabilities	-	-	26,305	-	15,679	3,199	39,149	50,240	-	134,572
Total Non-Current Liabilities	-	4,479	1,960,100	87,003	1,677,469	547,413	589,317	7,267,530	-	12,133,311
Total Liabilities	3,311	219,861	2,428,374	620,658	2,632,429	1,169,243	1,536,471	11,317,844	654	19,928,845

Appendix no.3 Additional information official bulletin no. 715 of February 3, 2012

This appendix forms an integral part of these consolidated financial statements.

a) Portfolio stratification

- Trade and other receivables by maturity:

In thousands of U.S. dollars – ThUS\$

	12-31-2022					
	Up-to-date	1 - 90 days past due	91 - 180 days past due	More than 181 days past due	Total Current	Total Non-Current
Trade receivables, gross	2,262,354	371,301	123,705	1,099,536	3,856,896	297,157
Allowance for impairment	(65,157)	(29,557)	(40,079)	(757,332)	(892,125)	(4,923)
Accounts receivable for finance lease	1,526	-	-	-	1,526	25,369
Allowance for impairment	(27)	-	-	-	(27)	(512)
Other receivables, gross	1,468,617	-	-	-	1,468,617	185,594
Allowance for impairment	(55)	-	-	-	(55)	(23,058)
Total	3,667,258	341,744	83,626	342,204	4,434,832	479,627

In thousands of U.S. dollars – ThUS\$

	12-31-2021					
	Up-to-date	1 - 90 days past due	91 - 180 days past due	More than 181 days past due	Total Current	Total Non-Current
Trade receivables, gross	2,598,215	569,756	164,762	975,238	4,307,971	497,193
Allowance for impairment	(27,829)	(30,264)	(40,749)	(739,521)	(838,363)	(32,338)
Accounts receivable for finance lease	913	-	-	-	913	13,742
Allowance for impairment	(24)	-	-	-	(24)	(365)
Other receivables, gross	241,477	-	-	-	241,477	273,419
Allowance for impairment	(833)	-	-	-	(833)	(26,800)
Total	2,811,919	539,492	124,013	235,717	3,711,141	724,851

- By type of portfolio:

In thousands of U.S. dollars – ThUS\$

	12-31-2022					
	Non-renegotiated portfolio		Renegotiated portfolio		Total Gross Portfolio	
	Number of customers	Gross amount	Number of customers	Gross amount	Number of customers	Gross amount
Up-to-date	15,937,883	2,302,488	6,747,062	257,023	22,684,945	2,559,511
1 to 30 days	7,696,349	206,383	417,890	23,558	8,114,239	229,941
31 to 60 days	2,694,961	71,729	323,129	13,864	3,018,090	85,593
61 to 90 days	1,808,445	45,513	243,460	10,254	2,051,905	55,767
91 to 120 days	1,465,724	34,586	247,875	11,425	1,713,599	46,011
121 to 150 days	1,438,623	30,758	216,885	8,574	1,655,508	39,332
151 to 180 days	1,574,690	28,290	210,395	10,072	1,785,085	38,362
181 to 210 days	1,356,456	28,656	601,857	38,957	1,958,313	67,613
211 to 250 days	1,657,163	31,897	164,731	8,181	1,821,894	40,078
More than 251 days	14,322,967	879,899	669,305	111,946	14,992,272	991,845
Total	49,953,261	3,660,199	9,842,589	493,854	59,795,850	4,154,053

In thousands of U.S. dollars – ThUS\$

	12-31-2021					
	Non-renegotiated portfolio		Renegotiated portfolio		Total Gross Portfolio	
	Number of customers	Gross amount	Number of customers	Gross amount	Number of customers	Gross amount
Up-to-date	10,206,080	2,846,359	5,767,598	249,049	15,973,678	3,095,408
1 to 30 days	10,068,327	357,910	458,333	21,645	10,526,660	379,555
31 to 60 days	3,768,651	111,707	319,522	15,224	4,088,173	126,931
61 to 90 days	2,184,046	52,203	236,723	11,067	2,420,769	63,270
91 to 120 days	2,003,370	62,975	236,769	10,908	2,240,139	73,883
121 to 150 days	1,775,294	38,225	221,348	10,002	1,996,642	48,227
151 to 180 days	1,444,114	33,018	206,498	9,634	1,650,612	42,652
181 to 210 days	1,111,566	101,997	195,652	9,567	1,307,218	111,564
211 to 250 days	706,328	33,300	176,952	8,251	883,280	41,551
More than 251 days	17,923,445	722,336	594,230	99,787	18,517,675	822,123
Total	51,191,221	4,360,030	8,413,625	445,134	59,604,846	4,805,164

b) Portfolio in default and in legal collection process.

In thousands of U.S. dollars – ThUS\$

Portfolio in Default and in Legal Collection Process	2022		2021		2020	
	Number of customers	Amount	Number of customers	Amount	Number of customers	Amount
Notes receivable in default	1,560,486	133,723	660,033	112,258	1,218,370	252,488
Notes receivable in legal collection process (*)	11,409	56,070	13,985	51,461	13,661	54,986
Total	1,571,895	189,793	674,018	163,719	1,232,031	307,474

(*) Legal collections are included in the portfolio past due.

c) Allowances and write-offs.

In thousands of U.S. dollars – ThUS\$

Allowances and write-offs	12-31-2022	12-31-2021
Allowance for portfolio with no renegotiated terms	157,228	295,574
Allowance for portfolio with renegotiated terms	39,379	21,950
Recoveries of the period	(1,054)	(1,520)
Total	195,553	316,004

d) Number and amount of operations.

In thousands of U.S. dollars – ThUS\$

Number and Amount of Transactions	12-31-2022		12-31-2021	
	Total detail by type of transaction Last Quarter	Total detail by type of operation Year-to- date	Total detail by type of transaction Last Quarter	Total detail by type of operation Year-to- date
Allowance for impairment and recoveries:				
Number of transactions	831,208	2,794,465	1,025,520	3,830,580
Amount of the transactions	31,631	195,553	199,315	316,004

Appendix no. 3.1 Supplementary information on trade receivables

This appendix forms an integral part of these consolidated financial statements.

a) Portfolio stratification

- Trade and other receivables detailed by aging

In thousands of U.S. dollars – ThUS\$

Trade receivables	Performing portfolio	12-31-2022										Total Current	Total Non-Current
		1 - 30 days past due	31 - 60 days past due	61 - 90 days past due	91 - 120 days past due	121 - 150 days past due	151 - 180 days past due	181 - 210 days past due	211 - 250 days past due	More than 251 days past due	More than 365 days past due		
Trade receivables, Generation and Transmission	369,672	9,177	884	252	398	705	793	2,070	3,970	1,641	13,678	403,240	7,683
Large customers	165,879	5,996	494	65	10	14	-	91	-	-	3,338	175,887	-
Institutional customers	16,614	-	-	-	-	-	-	-	-	-	-	16,614	-
Other	187,179	3,181	390	187	388	691	793	1,979	3,970	1,641	10,340	210,739	7,683
Allowance for impairment	(3,279)	(523)	(53)	(14)	(19)	(14)	(25)	(136)	(880)	(1,563)	(7,770)	(14,276)	-
Unbilled services	268,722	-	-	-	-	-	-	-	1	-	1	268,724	7,676
Billed services	100,949	9,177	884	252	398	705	793	2,070	3,969	1,641	13,677	134,515	7
Trade receivables, Distribution	1,892,682	220,764	84,709	55,515	45,613	38,627	37,569	65,543	36,108	140,201	836,325	3,453,656	289,474
Mass-market customers	1,232,527	166,274	63,948	40,183	32,158	28,217	27,363	53,137	26,079	101,819	622,123	2,393,828	96,092
Large customers	425,299	44,337	13,241	8,817	8,170	6,064	5,970	5,395	6,063	24,294	133,434	681,084	183,892
Institutional customers	234,856	10,153	7,520	6,515	5,285	4,346	4,236	7,011	3,966	14,088	80,768	378,744	9,490
Allowance for impairment	(61,878)	(6,355)	(11,039)	(11,573)	(11,845)	(15,116)	(13,060)	(49,186)	(25,623)	(66,359)	(605,815)	(877,849)	(4,923)
Unbilled services	595,708	-	-	-	-	-	-	-	-	-	-	595,708	-
Billed services	1,296,974	220,764	84,709	55,515	45,613	38,627	37,569	65,543	36,108	140,201	836,325	2,857,948	289,474
Total trade receivables, gross	2,262,354	229,941	85,593	55,767	46,011	39,332	38,362	67,613	40,078	141,842	850,003	3,856,896	297,157
Total Allowance for impairment	(65,157)	(6,878)	(11,092)	(11,587)	(11,864)	(15,130)	(13,085)	(49,322)	(26,503)	(67,922)	(613,585)	(892,125)	(4,923)
Total trade receivables, net	2,197,197	223,063	74,501	44,180	34,147	24,202	25,277	18,291	13,575	73,920	236,418	2,964,771	292,234

Since not all of our commercial databases in our Group's different consolidated entities distinguish whether the final electricity service consumer is an individual or legal entity, the main management segmentation used by all consolidated entities to monitor and follow up on trade receivables is the following:

- Mass-market customers
- Large customers
- Institutional customers

In thousands of U.S. dollars – ThUS\$

Trade receivables	12-31-2021											Total Current	Total Non-Current
	Up-to-date portfolio	1 - 30 days past due	31 - 60 days past due	61 - 90 days past due	91 - 120 days past due	121 - 150 days past due	151 - 180 days past due	181 - 210 days past due	211 - 250 days past due	More than 251 days past due	More than 365 days past due		
Trade receivables, Generation and Transmission	380,941	5,453	1,751	449	1,176	347	326	476	487	8,708	8,119	408,233	12,193
Large customers	132,533	3,657	1,226	305	333	301	-	225	-	2,924	1,424	142,928	6,351
Institutional customers	44,046	162	-	-	-	-	-	-	-	-	-	44,208	-
Other	204,362	1,634	525	144	843	46	326	251	487	5,784	6,695	221,097	5,842
Allowance for impairment	(2,317)	(23)	(2)	-	-	(7)	(4)	(539)	(482)	(3,709)	(6,117)	(13,200)	-
Unbilled services	285,640	-	-	-	-	-	-	-	-	-	-	285,640	-
Billed services	95,301	5,453	1,751	449	1,176	347	326	476	487	8,708	8,119	122,593	12,193
Trade receivables, Distribution	2,217,274	374,102	125,180	62,821	72,707	47,880	42,326	111,088	41,064	112,178	693,118	3,899,738	485,000
Mass-market customers	1,580,451	296,626	97,130	46,331	41,075	35,657	29,167	60,987	30,209	83,825	496,112	2,797,570	432,688
Large customers	475,627	58,619	20,012	11,091	9,923	8,207	9,274	17,843	6,856	19,685	140,337	777,474	18,822
Institutional customers	161,196	18,857	8,038	5,399	21,709	4,016	3,885	32,258	3,999	8,668	56,669	324,694	33,490
Allowance for impairment	(25,512)	(6,285)	(12,611)	(11,343)	(12,984)	(15,223)	(12,531)	(68,246)	(27,955)	(69,702)	(562,771)	(825,163)	(32,338)
Unbilled services	610,303	-	-	-	-	-	-	-	-	-	-	610,303	-
Billed services	1,606,971	374,102	125,180	62,821	72,707	47,880	42,326	111,088	41,064	112,178	693,118	3,289,435	485,000
Total trade receivables, gross	2,598,215	379,555	126,931	63,270	73,883	48,227	42,652	111,564	41,551	120,886	701,237	4,307,971	497,193
Total Allowance for impairment	(27,829)	(6,308)	(12,613)	(11,343)	(12,984)	(15,230)	(12,535)	(68,785)	(28,437)	(73,411)	(568,888)	(838,363)	(32,338)
Total trade receivables, net	2,570,386	373,247	114,318	51,927	60,899	32,997	30,117	42,779	13,114	47,475	132,349	3,469,608	464,855

- By type of portfolio:

In thousands of U.S. dollars – ThUS\$

Type of Portfolio	12-31-2022											Total Current	Total Non-Current
	Up-to-date portfolio	1 - 30 days past due	31 - 60 days past due	61 - 90 days past due	91 - 120 days past due	121 - 150 days past due	151 - 180 days past due	181 - 210 days past due	211 - 250 days past due	More than 251 days past due			
GENERATION AND TRANSMISSION													
Portfolio with no renegotiated terms	369,672	9,177	884	252	398	705	793	2,070	3,970	15,319	403,240	7,683	
Large customers	165,879	5,996	494	65	10	14	-	91	-	3,338	175,887	-	
Institutional customers	16,614	-	-	-	-	-	-	-	-	-	16,614	-	
Other	187,179	3,181	390	187	388	691	793	1,979	3,970	11,981	210,739	7,683	
Portfolio with renegotiated terms	-	-	-	-	-	-	-	-	-	-	-	-	
Large customers	-	-	-	-	-	-	-	-	-	-	-	-	
Institutional customers	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	
DISTRIBUTION													
Portfolio with no renegotiated terms	1,730,675	197,206	70,845	45,261	34,188	30,053	27,497	26,586	27,927	864,580	3,054,818	194,458	
Mass-market customers	1,102,624	146,471	51,939	31,724	22,330	20,454	18,156	17,058	18,998	626,922	2,056,676	18,560	
Large customers	400,850	41,720	12,033	7,230	6,817	5,364	5,258	4,769	5,157	143,522	632,720	175,898	
Institutional customers	227,201	9,015	6,873	6,307	5,041	4,235	4,083	4,759	3,772	94,136	365,422	-	
Portfolio with renegotiated terms	162,007	23,558	13,864	10,254	11,425	8,574	10,072	38,957	8,181	111,946	398,838	95,016	
Mass-market customers	129,902	19,804	12,008	8,458	9,830	7,762	9,206	36,077	7,082	97,024	337,153	77,192	
Large customers	24,449	2,617	1,209	1,588	1,351	701	713	627	905	14,204	48,364	8,334	
Institutional customers	7,656	1,137	647	208	244	111	153	2,253	194	718	13,321	9,490	
Total gross portfolio	2,262,354	229,941	85,593	55,767	46,011	39,332	38,362	67,613	40,078	991,845	3,856,896	297,157	



In thousands of U.S. dollars – ThUS\$

Type of Portfolio	12-31-2021										Total Current	Total Non-Current
	Up-to-date portfolio	1 – 30 days past due	31 – 60 days past due	61 – 90 days past due	91 – 120 days past due	121 – 150 days past due	151 – 180 days past due	181 – 210 days past due	211 – 250 days past due	More than 251 days past due		
GENERATION AND TRANSMISSION												
Portfolio with no renegotiated terms	380,941	5,453	1,751	449	1,176	347	326	476	487	16,827	408,233	12,193
Large customers	133,912	3,657	1,226	305	333	301	-	225	-	4,347	144,306	12,163
Institutional customers	43,486	162	-	-	-	-	-	-	-	-	43,648	-
Other	203,543	1,634	525	144	843	46	326	251	487	12,480	220,279	30
Portfolio with renegotiated terms	-	-	-	-	-	-	-	-	-	-	-	-
Large customers	-	-	-	-	-	-	-	-	-	-	-	-
Institutional customers	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION												
Portfolio with no renegotiated terms	2,113,807	352,457	109,956	51,754	61,799	37,878	32,692	101,521	32,813	705,509	3,600,186	339,418
Mass-market customers	1,510,037	278,741	84,853	36,992	31,769	27,271	22,000	53,562	23,352	512,046	2,580,623	335,099
Large customers	452,614	56,132	18,135	10,079	8,856	7,018	7,561	16,147	5,794	143,181	725,517	4,137
Institutional customers	151,156	17,584	6,968	4,683	21,174	3,589	3,131	31,812	3,667	50,282	294,046	182
Portfolio with renegotiated terms	103,467	21,645	15,224	11,067	10,908	10,002	9,634	9,567	8,251	99,787	299,552	145,582
Mass-market customers	70,415	17,885	12,276	9,339	9,305	8,386	7,755	7,095	6,358	67,891	216,705	118,050
Large customers	23,012	2,487	1,878	1,012	1,068	1,189	1,394	1,872	1,222	16,841	51,975	9,094
Institutional customers	10,040	1,273	1,070	716	535	427	485	600	671	15,055	30,872	18,438
Total gross portfolio	2,598,215	379,555	126,931	63,270	73,883	48,227	42,652	111,564	41,551	822,123	4,307,971	497,193

Appendix no. 3.2 Estimated sales and purchases of capacity and toll

This appendix forms an integral part of these consolidated financial statements.

In thousands of U.S. dollars – THUS\$

Country	Colombia				Peru				Argentina				Brazil				Central America				Total			
	12-31-2022		12-31-2021		12-31-2022		12-31-2021		12-31-2022		12-31-2021		12-31-2022		12-31-2021		12-31-2022		12-31-2021		12-31-2021			
	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls		
BALANCE																								
Trade and other receivables, current	140,074	9,536	142,612	3,069	76,483	12,488	61,208	10,318	102,807	-	88,248	-	639,992	5,560	585,845	4,554	18,456	-	16,876	-	977,812	27,584	894,789	17,941
Trade and other receivables, non-current	-	-	358	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	358	
Total Asset Estimate	140,074	9,536	142,970	3,069	76,483	12,488	61,208	10,318	102,807	-	88,248	-	639,992	5,567	585,845	4,556	18,456	-	16,876	-	977,812	27,584	895,147	17,941
Trade and other payables, current	91,158	13,498	102,729	12,218	37,431	9,994	37,500	9,333	59,414	-	44,869	-	412,966	51,538	701,646	54,772	-	-	-	-	800,969	76,030	886,744	76,323
Total Liability Estimate	91,158	13,498	102,729	12,218	37,431	9,994	37,500	9,333	59,414	-	44,869	-	412,966	51,538	701,646	54,772	-	-	-	-	800,969	76,030	886,744	76,323

In thousands of U.S. dollars – THUS\$

Country	Colombia				Peru				Argentina				Brazil				Central America				Total			
	2022		2021		2022		2021		2022		2021		2022		2021		2022		2021		2021			
	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls	Energy and capacity	Tolls		
INCOME STATEMENT																								
Energy sales	164,936	10,885	173,022	3,336	113,958	12,421	63,003	10,620	99,001	-	87,622	-	654,406	5,562	604,872	4,708	18,456	-	16,876	-	1,050,767	28,868	946,395	18,664
Energy purchases	104,054	15,400	49,010	13,282	37,233	9,940	38,600	9,607	59,381	-	44,865	-	415,107	65,574	723,648	56,572	-	-	-	-	615,775	90,814	856,123	79,461

Appendix no. 4 Detail of due dates of payments to suppliers

This appendix forms an integral part of these consolidated financial statements.

In thousands of U.S. dollars – ThUS\$

Suppliers with Payments Up-to-Date	12-31-2022				12-31-2021			
	Goods	Services	Other	Total	Goods	Services	Other	Total
Up to 30 days	121,175	619,492	655,512	1,396,179	63,067	817,048	1,062,435	1,942,550
Between 31 and 60 days	40,223	578,561	74,725	693,509	65,958	581,141	48,616	695,715
Between 61 and 90 days	24,534	14,797	4,702	44,033	19,513	82,550	4,599	106,662
Between 91 and 120 days	41,988	22,555	8,050	72,593	3,198	20,119	2,535	25,852
Between 121 and 365 days	27,992	24,049	29,122	81,163	32	65,861	18,718	84,611
More than 365 days	4,830	23,391	4,688	32,909	-	20,915	77,355	98,270
Total	260,742	1,282,845	776,799	2,320,386	151,768	1,587,634	1,214,258	2,953,660

In thousands of U.S. dollars – ThUS\$

Suppliers with Payments Overdue	12-31-2022				12-31-2021			
	Goods	Services	Other	Total	Goods	Services	Other	Total
Up to 30 days	2,715	43,370	2,800	48,885	2,092	42,170	26,389	70,651
Between 31 and 60 days	-	-	24,196	24,196	-	-	20,731	20,731
Between 61 and 90 days	-	-	20,047	20,047	-	-	25,277	25,277
Between 91 and 120 days	-	-	25,371	25,371	-	-	25,690	25,690
Between 121 and 365 days	-	-	47,219	47,219	-	-	46,273	46,273
More than 365 days	-	-	460,704	460,704	-	-	387,492	387,492
Total	2,715	43,370	580,337	626,422	2,092	42,170	531,852	576,114

In thousands of U.S. dollars – ThUS\$

Suppliers detail	12-31-2022				12-31-2021			
	Goods	Services	Other	Total	Goods	Services	Other	Total
Energy suppliers	10,779	170,518	1,317,258	1,498,555	7,868	129,069	1,730,335	1,867,272
Fuel and gas suppliers	-	14,897	-	14,897	-	9,619	-	9,619
Asset acquisitions	71,075	13,059	4,344	88,478	49,718	97,856	-	147,574
Payables due for goods and services	181,603	1,127,741	35,534	1,344,878	96,274	1,393,260	15,775	1,505,309
Total	263,457	1,326,215	1,357,136	2,946,808	153,860	1,629,804	1,746,110	3,529,774