Total Tax Contribution ENEL Chile Group 2024

April 2025

We will continue improving our processes and guarding probity. This effort answers to our conviction that tax matters play a key social role"

A company's results should not be measured solely in function of traditional financial indicators, rather it is relevant to consider the manner in which their procedures and the effects of its activity are measured and communicated. Tax responsibility is part of such logic.

In such regard, starting in 2018, we have published a Total Tax Contribution report, annually informing the taxes paid to all our stakeholders. In this manner, we openly share our tax strategy and reveal transparently the details of the contribution for our business in Chile

One of the challenger we faced in this area during 2024 was the proper implementation of the Tax Compliance Law, enacted past October. The Law introduced changes regarding tax management and sustainability, thus, we will continue to improve our processes and guarding probity.

Another milestone in this matter was our participation once again in the study "Tax sustainability standards compliance", performed by the Pontificia Universidad Católica de Valparaíso. We collaborated with the delivery of key information, obtaining the first place on tax sustainability standards compliance among the ranking of the 30 largest companies in the Santiago Stock Exchange.

Moving forward, our intent is to advocate for transparency, honesty, collaboration and integrity, aiming to incentive increasingly more market players to replicate goods practices that contribute with the economic growth of the country.

Simone Conticelli
CFO, Enel Chile

Content

1. Enel Chile's Governance, Tax Strategy and Principles

Tax transparency approach

Enel Chile is an industrial group whose main activity involves generation, distribution and commercialization of energy. The countries where the Group operates are chosen based on commercial assessments

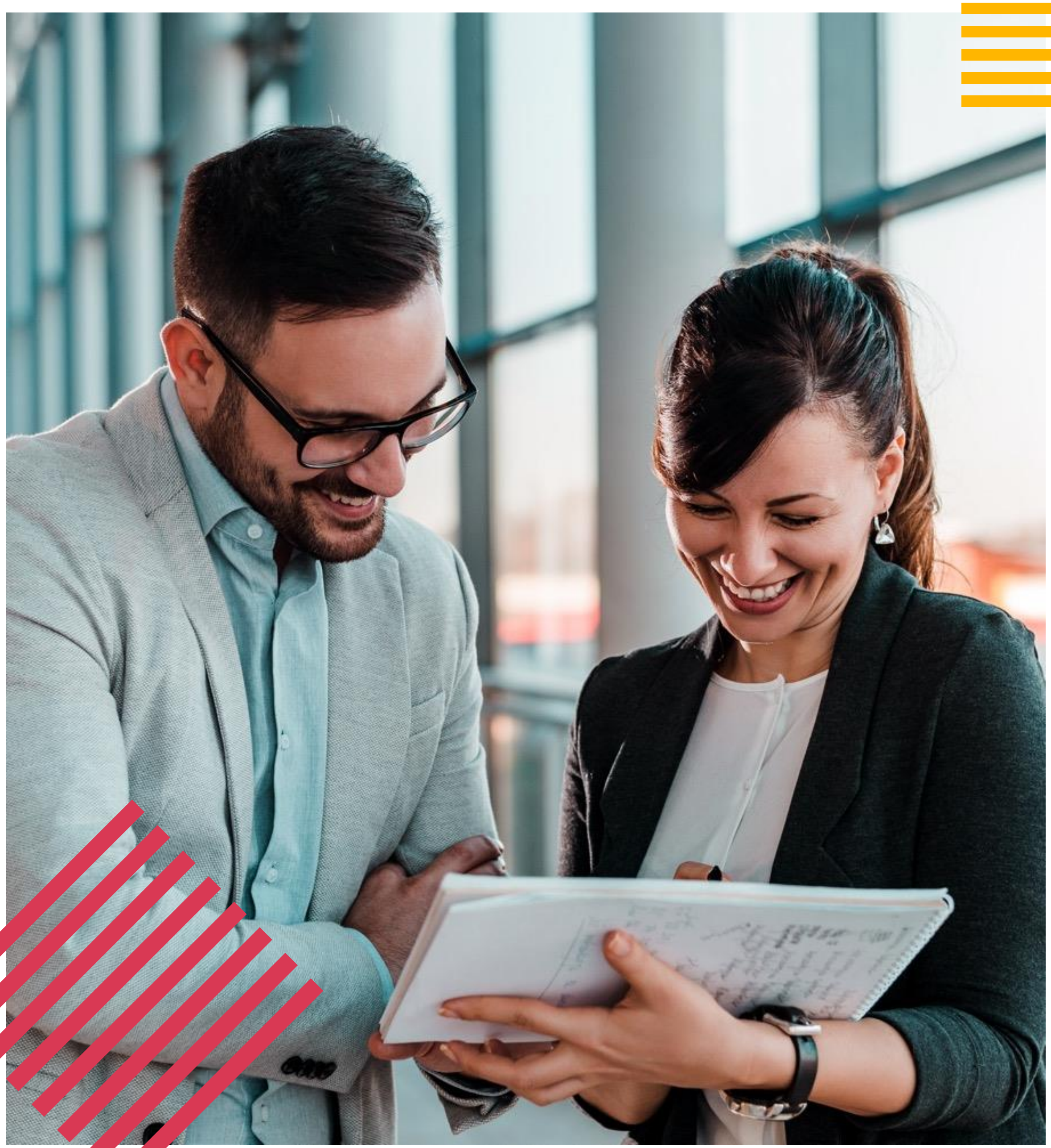
Tax Strategy

Since 2017 Enel Group has adopted a tax strategy, which has been approved by Enel's Chile Board of directors back in 2020, as a set of principles and guidelines inspired by values of transparency and lawfulness, which can be found in www.enel.cl . The Group's subsidiaries are obliged to adopt the tax strategy approved by the Parent Company, thus assuming the responsibility of ensuring its recognition and application.

Tax strategy objectives

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

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



*The tax transparency approach contained herein was provided by Enel Group

Tax transparency approach

Tax strategy principles

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

Values

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

Legality

The Group pursues behavior geared towards compliance with the applicable tax rules in the countries where it carries its operations and is committed to interpreting them in a way that implies a responsible tax risk management, aiming to satisfy the interest of all its stakeholders.

Tone at the top

The Management Board defines the tax strategy of the Enel Chile Group and guarantees its application within the Group, taking the role and responsibility of leading the spreading of a corporate culture based on the values of honesty and integrity and the principle of legality.

Transparency

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

Shareholder value

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

Tax transparency approach

Administration

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

Compliance

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

Intercompany Transactions

All intercompany relationships between the entities of the Group are determined, for tax purposes, in accordance with the arm's length principle, as stated in the OECD (Model Tax Convention and Transfer Pricing Guidelines), in order to align, as correctly as possible, the conditions and transfer prices with the places of value creation within the Group. All intercompany relationships between the entities of the Group are determined, for tax purposes, in accordance with the arm's length principle, as stated in the OECD (Model Tax Convention and Transfer Pricing Guidelines), in order to align, as correctly as possible, the conditions and transfer prices with the places of value creation within the Group. When Group entities operate in countries where OECD derivation rules are not recognized, transfer pricing policies will have a double objective: on the one hand, to ensure consistency between the place of generation of the value and the place of appraisal, and, on the other, avoid double taxation cases. To avoid tax risks, the Enel Group, in compatibility with the applicable discipline, promotes the stipulation of ruling with the local tax authorities, with the aim of defining methods for determining transfer prices, attribution of profits and losses to permanent establishments and application of the rules relating to cross- border flows between Group entities.

Tax transparency approach

Low-tax jurisdictions

The Enel Group does not engage in conduct or carry out operations, local or cross- border, that result in completely artificial constructions that do not reflect economic reality and from which it is reasonable to obtain undue tax benefits, because they are against the purposes and the spirit of the provisions and of the reference tax system, generating double deduction cases , deduction/non-inclusion or double non-taxation, in turn as a result of the asymmetries between the tax systems of the different jurisdictions involved.

Tax Management

By recognizing that the most effective way to guarantee compliance of its own work with the relevant tax discipline is to adopt an adequate internal control system, the Group implements and applies in the Internal Control and Risk Management System (SCIGR)– starting with Enel Spa, the Group's main company, gradually extending it according to the companies' relevance in the Group– a Tax Control Framework, in line with the OECD guidelines. It guarantee that the units of the Group that manage taxation (from the Holding to the entities, when they exist), have in their endowment the resources (human, material, financial) and of suitable organizational relevance to guarantee the development of the relevant functions. The Group uses technology in the tax field, to maximize the quality and accuracy of the data that supports the tax management and the related returns.

Tax governance, control and risk management

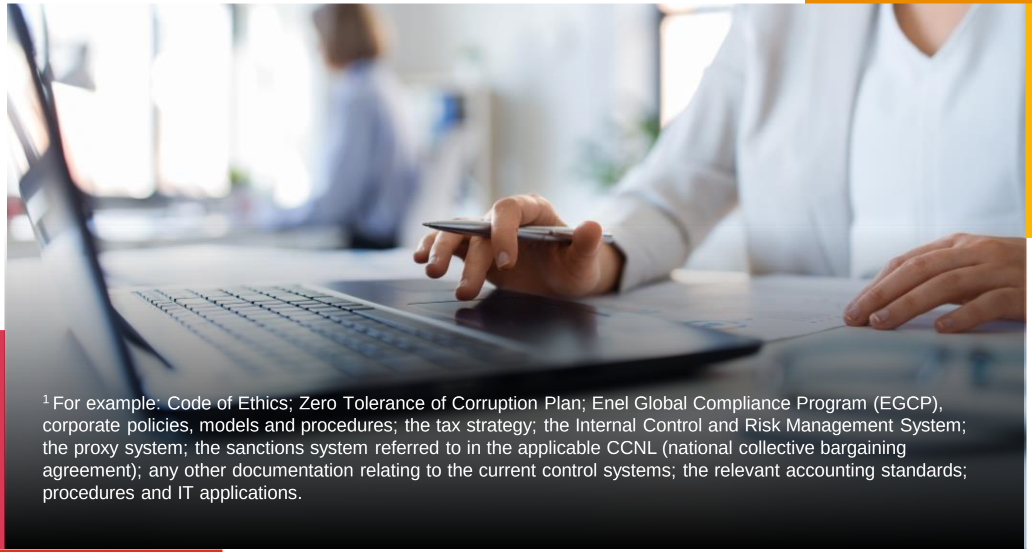
Governance Body

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

Organization

The Enel Group has adopted a set of rules, procedures and standards which are part of the Group's wider organization and control system and which are considered key points of reference that all parties, depending on their type of relationship with the Group, are required to observe[1]. The various policies and procedures applicable both at Group level and country level govern the activities, as well as their management procedures and Tax Affairs unit's responsibilities including in relation to other corporate functions. These documents are published on the company Intranet and are accessible to all Enel people; they form the general rules of conduct applicable within the Group when carrying out activities. Specifically in relation to taxation, in addition to the tax strategy, there are specific organizational documents – both at global and local level – regarding the processes of tax compliance, tax planning, tax monitoring, transfer pricing and tax risk management.

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



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

Tax governance, control and risk management

Tax Risk

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

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

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

The task of the TCF is to identify the sources of tax risk for the purpose of compliance interpreting tax regulations, while mapping out the respective processes and activities in order to form a network of risk detectors, to be associated with the resulting control measures.

In particular, as the set of detectors and control measures identify sources of risk, the TCF can perform a broad control spectrum. As such, any materialization of the tax risk can be intercepted and managed by each Tax unit in question.

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

The results from the monitoring of tax risks are periodically brought to the attention of the competent Functions and corporate bodies, including to establish the most appropriate way to mitigate such risks. Regarding significant uncertain tax positions, reference should be made to the information and comments provided in the Integrated Annual Report 2021.

Mechanism for stakeholder reports

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

Transparent relationship with stakeholders

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

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

2. Background and purpose of the report

“Explaining clearly the significance of Enel's tax contribution is a priority for the Company from the standpoint of transparency and Corporate Social Responsibility

Background and purpose of the report

Matter and scope

The PwC global network through different studies is interested in creating, maintaining, and strengthening links between companies and governments, as well as between companies and society. As the actions of companies, regardless of the industry sector to which they belong, are increasingly exposed to public scrutiny, it is essential to facilitate the dialogue between different participants, promote strong values and principles, and innovate through the exchange of analysis and ideas.

The aim of this report is to obtain and analyze the Total Tax Contribution data of Enel for 2023 and 2024.

The data for 2024, as well as the contribution profiles and indicator analysis have been compared with the equivalent data for 2023, analyzing the resulting trend.

The contribution made by Enel Chile’s activities to the Chilean budget, and the way in which Enel tax contribution is distributed, is currently a matter of socio-economic debate.

In this context, and as shown in the current tax strategy of Enel, which is made public and shared on the Company’s official website, complying with the tax legislation in force at any given time is part of the principles that inspire Enel´s corporate responsibility, which is of the utmost importance to the Company.

Enel decides to voluntarily disclose this Total Tax Contribution report, to reflect the importance given by the Group to tax matters and its commitment level with the main stakeholders. The information offered in this report makes it possible to effectively identify, measure and show the asset that Enel Chile’s tax contribution represents and to have a significant impact on its reputational value.

Background and purpose of the report

In this regard, this report aims to provide a broader scope towards the concept of Corporate Social Responsibility, promoting the social function derived from Enel Chile's tax contribution.

The tax information provided in this report is intended to provide greater versatility and integrity to such tax information so that it can be presented in accordance with the parameters required by the different stakeholders.

The data compiled by PwC - TLS includes information received from Enel Chile, obtained from its own IT system and its internal working procedures. Our work has consisted of the analysis of the information supplied by Enel and verification of the consistency of the trends and figures reflected. Their origin has been neither verified nor audited..

Following the above, this report is based on the tax contribution numbers provided during the months of January and March. Our research work ended on March 15th, 2025. Therefore, significant events may have occurred after this date that would not be covered in this report.

Methodology

The Total Tax Contribution (hereinafter “TTC”) methodology measures the total impact that represent the payment of taxes by a company. The methodology is simple, without using any tax technicality and therefore easy to understand for those with a limited knowledge of taxes.

TTC is a universal framework that seeks to provide an accurate and immediate summary of the taxes paid by the company in the jurisdictions in which it operates. It is implemented through the development of reports that contain benchmarks and indicators that explain the significant tax contributions made by Enel on an annual basis.

The Methodology is built around two essential criteria: the definition of a tax and the distinction between taxes that are Enel’s direct cost (taxes borne) and taxes that the company collects on behalf of the government (taxes collected). The methodology may also include “other payments” made to the government.

The key points to be bear in mind in relation to this methodology are the following:

1. **Distinguish between taxes that represent a cost for Enel Chile and the taxes that are collected.**

Borne taxes are those that Enel Chile has paid to the Chilean Authorities. These are taxes that represent an actual cost for Enel, e.g. income taxes, social contributions, property taxes, etc.

Collected taxes are those that have been paid in because of Enel’s economic activity which, apart from the related management expenses, imply no cost for the Company. In this scenario the Company withholds on behalf of the government, e.g. employment related taxes.

Methodology

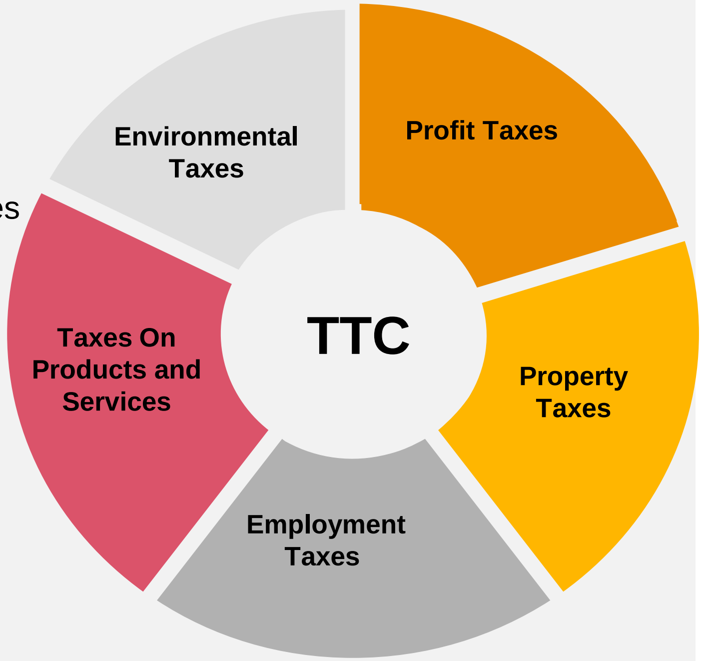
Nevertheless, these amounts are paid into public coffers as a consequence of the economic activity carried out by Enel, which is why they must be considered in the analysis of the tax contribution that the Company makes.

Some taxes appear both as collected and borne taxes, either by their nature (e.g. non-recoverable VAT is considered a borne tax and net VAT, which contains taxes incurred on products/services offered by Enel Chile, is considered a collected tax) or by their incidence (e.g. stamp tax paid by the Company is a borne tax, while stamp tax withheld from the Company's customers is a collected tax).

In this regard, the PwC's TTC methodology is consistent with the approach adopted by the OECD, which highlights the relevance of the role played by business groups in the taxation system, both as contributors of taxes which imply a cost ("Legal Tax Liability"), and as "collectors" of taxes on behalf of others ("Legal Remittance Responsibility"), as stated in working paper no. 32. "Legal tax liability, remittance responsibility and tax incidence".

2. **Considering that taxes are given different names across different jurisdictions, borne taxes and collected taxes have been grouped into 5 main categories:**

The TTC has been used by companies in different jurisdictions. Considering that taxes are given different names across different jurisdictions, we identified five broad categories under which taxes borne and collected can be categorized **("the five P´s"):**



Methodology

(i) Income taxes: this includes taxes borne on the income obtained by companies, such as corporate income tax, the tax on economic activities and taxes collected in the form of withholdings on payments made to third parties.

(ii) Property taxes: these are taxes on the ownership, sale, transfer or tenancy of real estate. These may include taxes borne (e.g. taxes on ownership and occupation of the real estate) and taxes collected (e.g. rental of business premises collected by the landlord and paid to the government).

(iii) Employment taxes: these generally includes taxes on employment (including taxes on income and social security payments), taxes levied on the employer are considered borne taxes (e.g. social security contributions, health insurance/ pension/ disability contributions, payroll tax), and taxes levied on employees are considered collected taxes (e.g. taxes on income or social security contributions levied on employees, usually withheld by the employer).

(iv) Taxes on products and services: these considers indirect taxes on the production and consumption of goods and services, including VAT, customs duties, etc. It includes taxes and duties that are collected by companies in relation to the consumption of their own products and services, even though they may be paid to the seller or to the service provider, rather than directly to the government.

This section includes borne taxes, (e.g. consumption tax, turnover tax, customs taxes, non-recoverable VAT, etc.) and collected taxes (VAT, GST, etc.).

(v) Environmental taxes: these taxes apply over the supply, use or consumption of products and services which are considered to have an environmental impact. Taxes borne (e.g. tax on electricity production, tax on nuclear fuel production, tax on coal, etc.) and collected taxes (tax on electricity, tax on hydrocarbon, etc.).

In this regard, when classifying taxes as environmental, the agreed definition in the harmonized statistical framework developed in 1997 jointly by Eurostat, the European Commission, the OECD, and the International Energy Agency (IEA) has been utilized. According to this definition, environmental taxes "are those which base consists in a physical unit (or a proxy of a physical unit) of a material that has a proven, specific, negative impact on the environment. All taxes on energy and transport are included and all value-added-type taxes are excluded”.

Methodology

3. It includes all tax payments made to Public Administrations.

When considering the numbers reflected in this report, it should be noted that they include tax payments made to Public Administrations, which, given their nature qualify as taxes, although for historic or circumstantial reasons, they are not considered as such.

4. It can be tailored to the specific circumstances of the organization.

As per the set of payments made to the Public Administrations that have been considered in this study, an annex with a list of all taxes in Chile gathered for this analysis, for illustrative purposes.

5. There are certain features with respect to Value Added Tax and equivalent taxes.

Value-Added Tax (and equivalent taxes) is characterized as a tax on products and services collected, which amount includes the result of the net payments made by Enel Chile to tax authorities in each of the jurisdictions in which it operates, during the corresponding period.

Thus, considering the mechanics of VAT, the figure indicated in this report includes the positive amount paid to the corresponding body, subtracting the VAT received.

On the other hand, amounts of VAT that are not recoverable (e.g. VAT paid to suppliers that cannot be deducted from the VAT paid by customers), will be considered as borne taxes on products and services, provided that they represent a cost for the Company

6. Main assumptions made during the preparation of this report.

(i) Scope*: This report accounts for the 100% of the tax contribution made by companies, whose accounts are consolidated with their parent company under the full consolidation method, provided that it has been possible to obtain the necessary information.

In particular, this report considers the tax contribution made by Enel Chile’s entities in 2023 and 2024

Finally, the scope of entities considered in the report is aligned with the CbCR scope.

(ii) Currency: This report considers the Chilean peso as the reporting currency..

*Regarding the ETR (Effective Tax Rate) and Total Tax Contribution Ratio, it should be noted that, for comparative purposes and for this presentation, it was only considered the information stated on the Financial Statements that were published by Enel Chile S.A and its subsidiaries, excluding the information from Enel Américas S.A. and Energía y Servicios South América SpA (ESSA)

Methodology

(iii) Certain financial indicators:

1) Revenue amount: Corresponds to the sum of revenues of each entity within the scope.

2) Wages and Salaries: Is the sum of the wages and salaries of each entity within the scope (excluding social security contributions, incentives or benefits).

3) Earnings before taxes: This report considers earnings before taxes data which is indicated as "EBT" in the local report.

The amount of earnings before taxes excludes inter-company dividends distributed to regional entities in order to avoid doubling the income of various entities. Such calculation allows to reflect objectively the amount of earnings before taxes at the country level, to calculate the correct ETR, since dividends usually have special tax treatments compared to other types of income (also called "participation exemption regime").

4) Number of employees: The number of employees is provided by the Human Resources Department at the central level and should be calculated as "Average number of employees".

5) Changes in methodology: From 2020 onward, new methodologies have been taken into account for the purpose of this report. Those changes are the following:

5.1) The definition of taxes does not include interest payments, fines nor penalties.

5.2) Intercompany withholding taxes will not be reported as taxes collected. Instead, the withholding entity will recognize the amount withheld as tax borne.

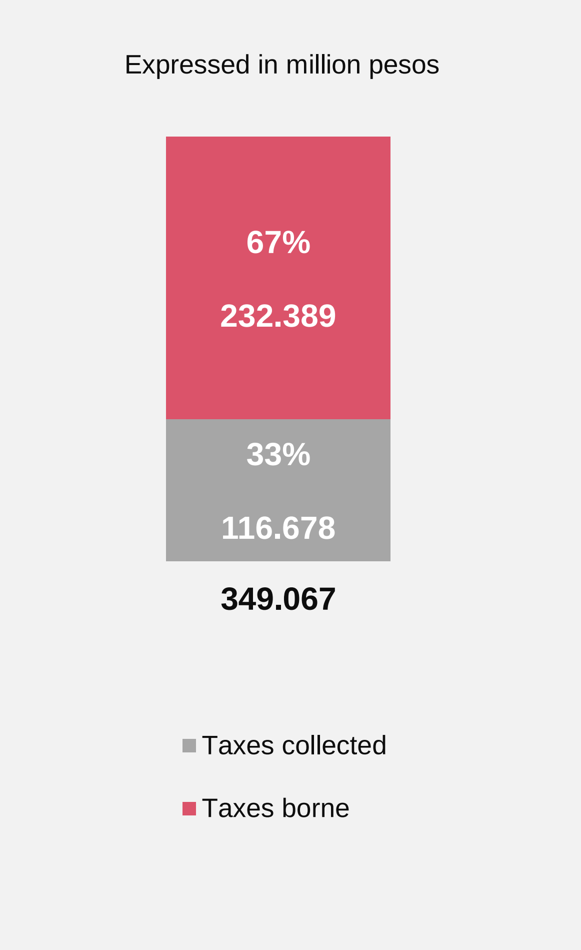
5.3) If income taxes show a negative balance (credit balance), this balance will be recognized as a negative amount, rather than recognizing it as zero (0).

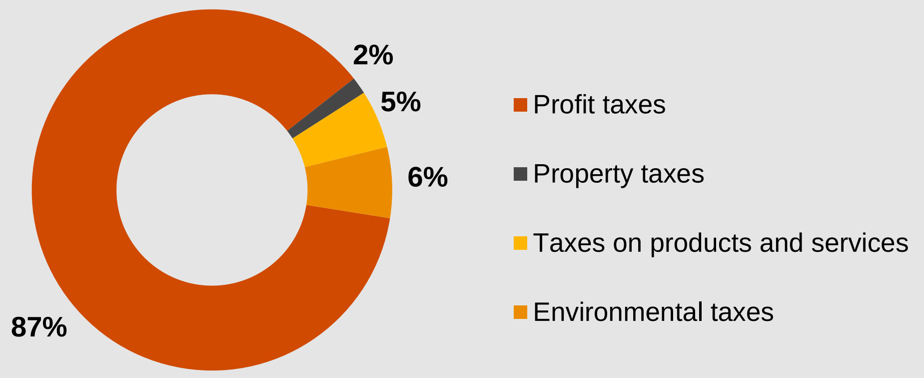
3. Executive Summary

Executive Summary

Total Tax Contribution

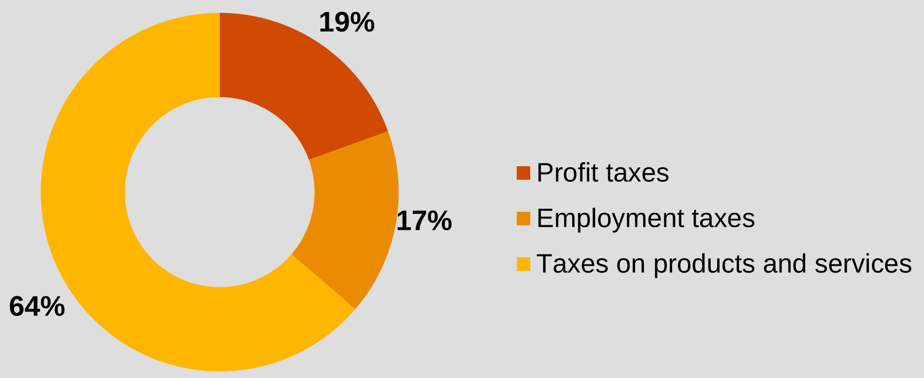
Enel Chile's **tax contribution** amounted to **349.067 million pesos** in the commercial year **2024,** of which **67%** correspond to **Taxes Borne** and **33%** to **Taxes Collected.**





Taxes borne in 2024

Taxes borne by Enel Chile in the commercial year **2024**, amounted to **232.389 million pesos**, among which Profit taxes stand out, accounting for **87%** of the **Taxes borne**.

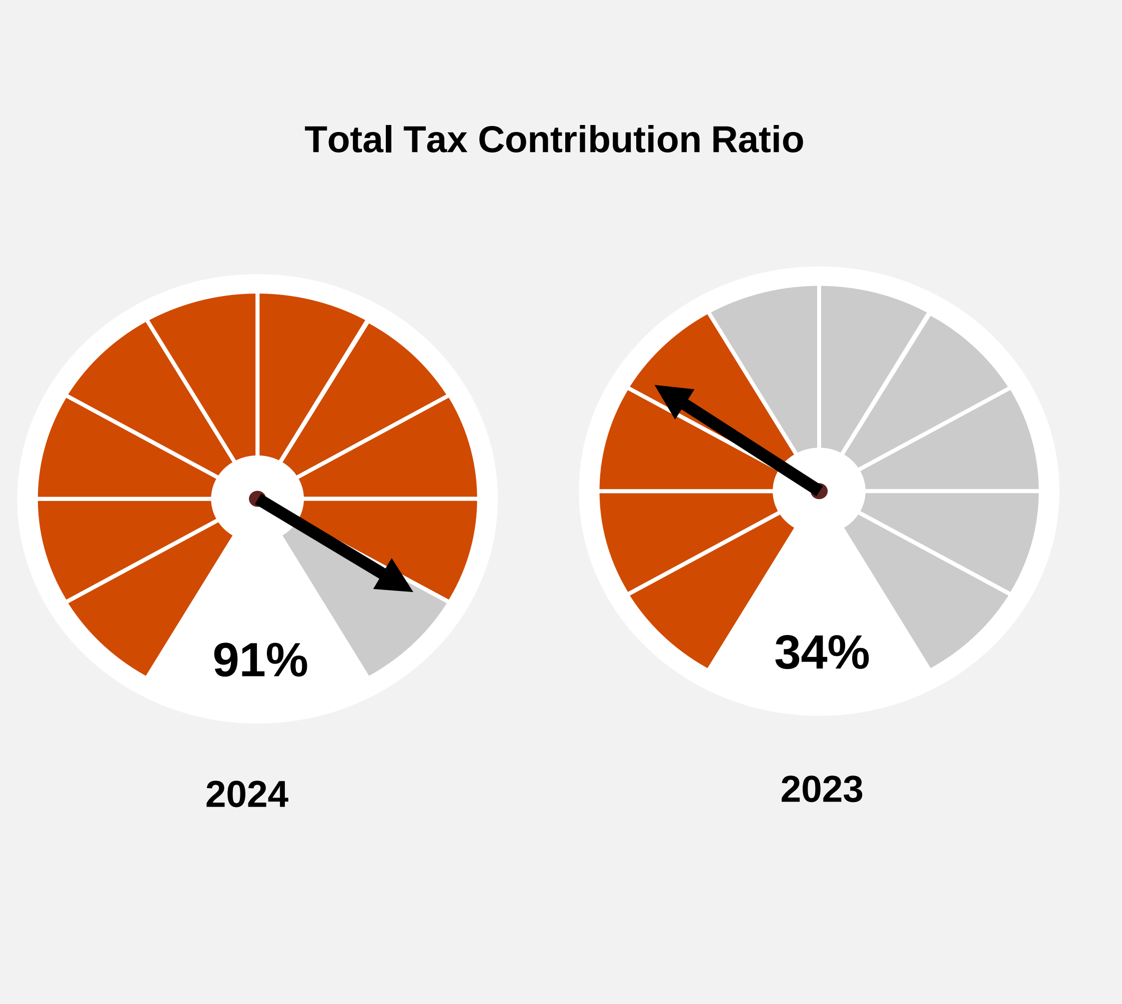


Taxes collected in 2024

Taxes collected by Enel Chile in the commercial year **2024**, amounted to **116.678 million pesos**, highlighting Taxes on Products and Services, mainly VAT, which accounted accounting for **64%** of the **Taxes collected**.

Executive Summary

Total Tax Contribution 2024



During the commercial year 2024 the **Total Tax Contribution Ratio** amounted to **91%,** which is obtained as the result of the quotient of the total **Taxes borne** by the Company, which amounted to **232.389 million pesos**, over the **Profits before borne tax**[1], which amounted to **256.367 million pesos**.

This indicator rose **57 points** during the commercial year 2024 in comparison to the ratio registered during the commercial year 2023 (34%). This increase was mainly related to the decrease on **Profits before borne tax**, as a result of various factors, some of which are detailed herein:

i. **Company alienation:** During the commercial year 2023 the sale of the Arcadia Generación Solar S.A. company was performed, which derived in a profit amounting to 215.618 million pesos for such year. Thus, such profit was not reflected during year 2024

ii. **Changes in functional currency**: In the commercial year 2024, a loss amounting to 620.164 million pesos was registered, due to accounting adjustments derived from the discontinuation of accounting hedges related to income in USD, as per the change in reporting currency, mainly in Enel Generación Chile S.A.

[1] Profits before borne tax: This amount is calculated by adding to the Profits before corporate tax, the following items: borne property taxes, borne employment related taxes, borne Taxes on Products and Services, and born Environmental Taxes. It only considers the economic information of Enel Chile S.A. and subsidiaries.

Executive Summary

2024

Enel Chile's Total Tax Contribution regarding to the year 2024 turnover amount [2]

8,76% TTC with respect to turnover

5,83% Borne

2,93% Collected

In relation to the size of its business, for every **100 pesos** of the Company's turnover, **8,76 pesos** are allocated to the payment of taxes, of which **5,83 pesos** are **Taxes borne** and **2,93 pesos** are **Taxes collected.**

TTC Trend in 2024 - 2023

2024	**MM$ 349.067**
2023	**MM$ 437.515**

Enel Chile's **Total Tax Contribution** during the commercial year **2024** in Chile decreased by **20%** in relation to the commercial year **2023**. This trend is due to a **27%** decrease in **Taxes borne**, due to a lower payment on **Profit taxes** of **86.902 million pesos** during the commercial year 2024. On the other hand, the **Taxes collected** decreased by **3%**, mainly due to a decrease of **Profit taxes collected** of **1.406 million pesos**.

Wages and taxes per employee 2024 vs 2023

	2024		**2023**	
	MM$ 74	**MM$ 10,1**	**MM$ 70**	**MM$ 9,2**
	Wages per employee	**Taxes per employee**	**Wages per employee**	**Taxes per employee**

In the commercial year **2024**, **the annual salaries per employee** and **annual taxes per employee** amounted to **74 million pesos** and **10,1 million pesos** respectively.

Compared to the commercial year **2023**, the **annual salary per employee** has increased by 7%.

[2] The turnover amount is explained in slide 18 as revenue amount..

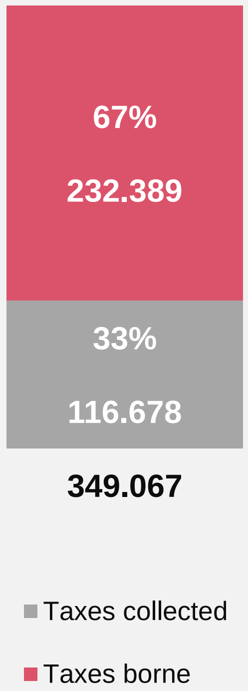
4. Enel’s Chile TTC in 2024

Enel Chile's TTC in 2024

Analysis of Total Tax Contribution

Total Tax Contribution Analysis 2024

Expressed in million pesos

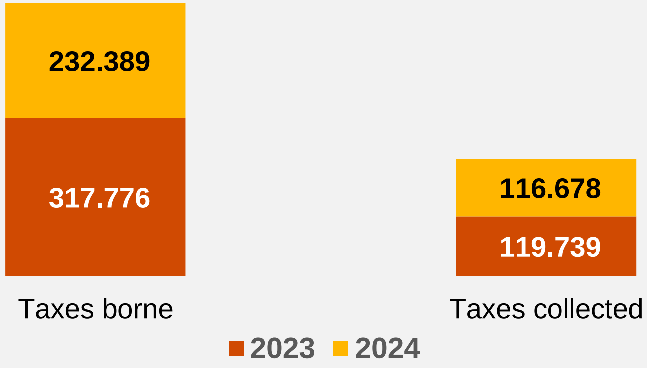


Enel Chile's Total Tax Contribution amounted to **349.067 million pesos** during the commercial year **2024**.

In this sense, **67%** correspond to **Taxes borne** that represent a cost for the Enel Group. The remaining **33%** corresponds to **Taxes collected** by the Group, for the performance of its economic activity.

Trend of the Total Tax Contribution

Expressed in million pesos



During the commercial year 2024, a **decrease** is reflected in its **Total Tax Contribution**, due to variations experienced in the contribution on **Taxes borne** and **Taxes collected** in comparison to the commercial year 2023.

Regarding **Taxes borne**, **Enel Generación S.A.** was the Group's entity with the **main representation**, corresponding to **50%** of the total Taxes borne, most notably on **Profit taxes.**

On the other hand, the **main input of Taxes collected** was registered by **Empresa Eléctrica Pehuenche S.A** and **Enel Distribución Chile S.A,** representing **36%** and **22%**, respectively, of the total Taxes collected, being the **Taxes on Products and Services** the most relevant tax.

Enel Chile’s TTC in 2024

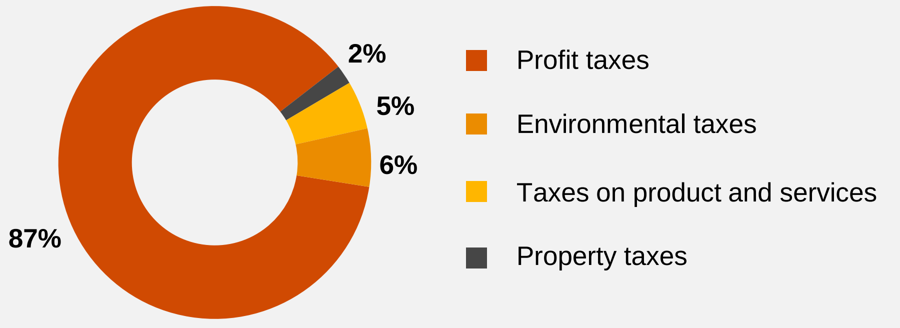
Analysis of taxes borne

Profile of taxes borne

Taxes borne represent a direct cost for the Enel Chile Group and have a direct impact on the profits obtained. During the commercial year **2024**, they amounted to **232.389 million pesos**.

Taxes borne are divided in categories, among which **Profit taxes borne** where the most significant, reaching **87%** of the total **Taxes Borne**, ascending to **201.994 million pesos.**

Categories of taxes borne by Enel Chile in 2024



Profit Taxes amounted to **201.994 millions pesos**, which represents about **87% of the total Taxes borne.** Of the group entities, **Enel Generación Chile S.A.** stands out as the largest contribution on Income taxes borne, representing **46%** of such tax.

Environmental Taxes represented **6%** of the total **Taxes borne** by Enel Chile Group, amounting to **14.701 million pesos**, of which **100%** correspond to the **Taxes on polluting emissions.** In regard to this tax, **Enel Generación Chile S.A** represents **100%** of the total Environmental taxes.

Taxes on products and services represented **5%** of the total **Taxes borne**. This category amounted to **12.130 million pesos**, and includes the **Stamp Tax, non–recoverable VAT** and **Customs duties**. The largest contributor to these taxes was **Enel Americas S.A.**, representing **48%** of total Taxes borne on products and services.

Property taxes, which include **Taxes on real property** and **surtax**, represented **2%** of the Group’s **Taxes borne**, and amounted to **3.564 million pesos**. The largest contribution percentage on this tax was performed by **Enel Generación Chile S.A.**, representing a **77%** of the total contribution of Property taxes.

Enel Chile's TTC in 2024

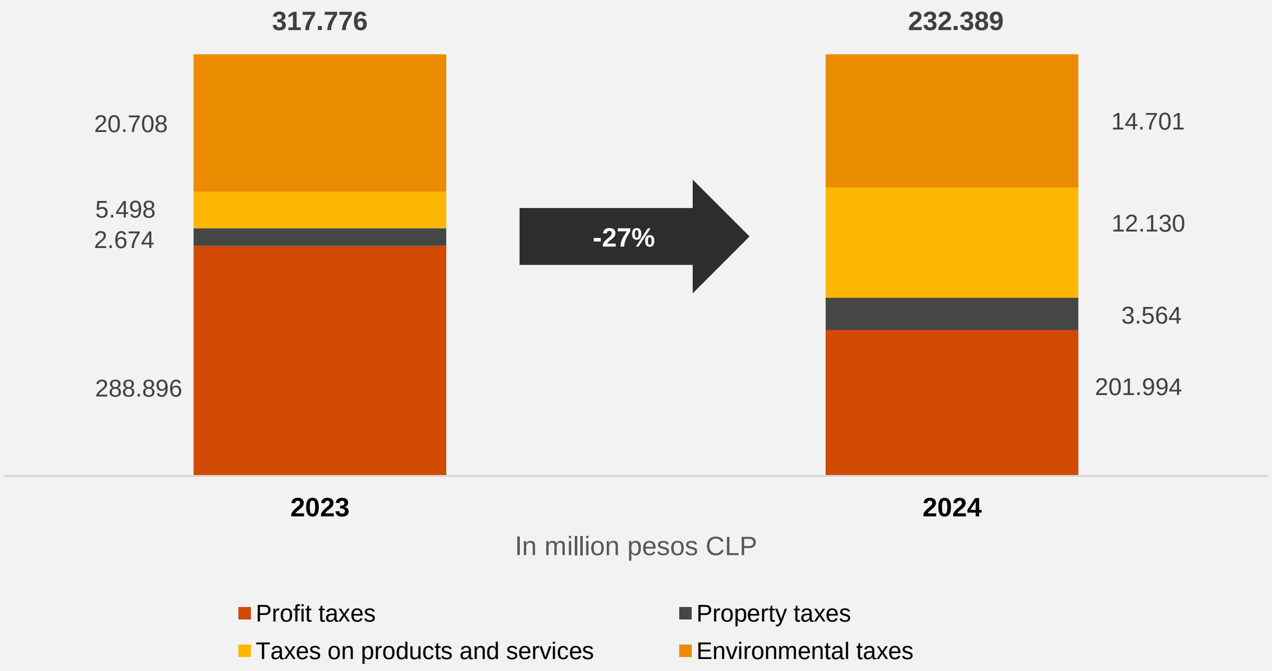
Analysis of taxes borne

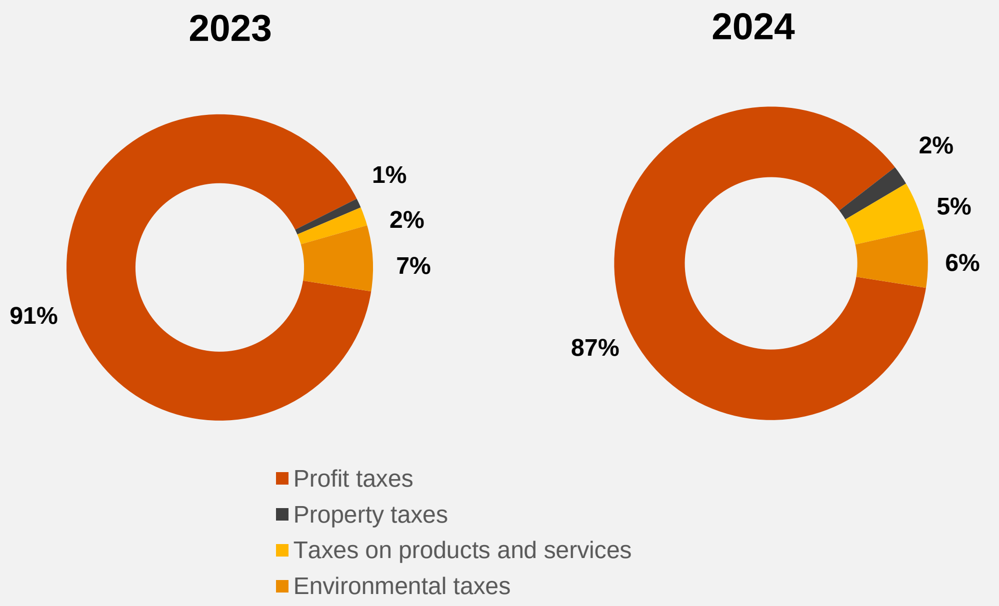
Trend of taxes borne

Taxes Borne during the commercial year 2024 amounted to **232.389 million pesos**, which represents a **67%** of its **Total Tax Contribution**. In comparison to the commercial year 2023, **Taxes borne** reached **317.776 million pesos**, equalling **73%** of its Total Tax Contribution. The latter represents a decrease of **85.387 million pesos**, which represents decrease in relative terms of **27%** on taxes borne in the the commercial year 2024 compared to 2023.

Among the categories of Taxes borne, the taxes that represent the largest contribution correspond to **Income Taxes (Profit taxes)** and **Environmental taxes**. The Profit taxes category is mainly formed by the **Corporate Income Tax**, while the Environmental taxes includes the **Tax for polluting emissions** or **Green tax**.

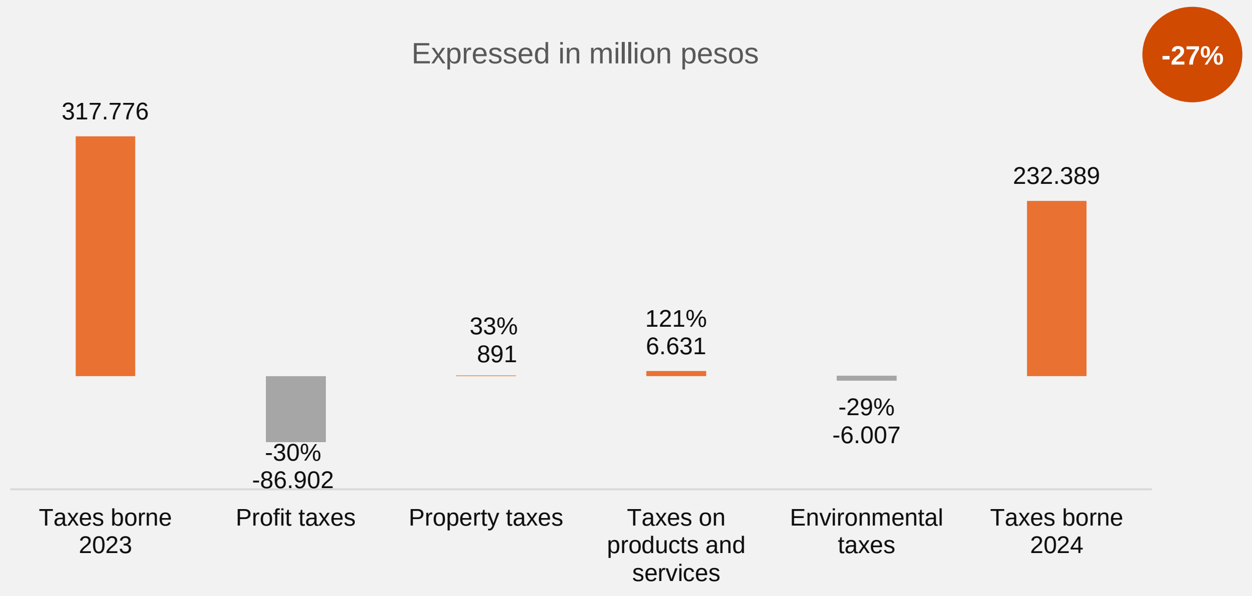
Development of taxes borne by Enel Chile in 2024

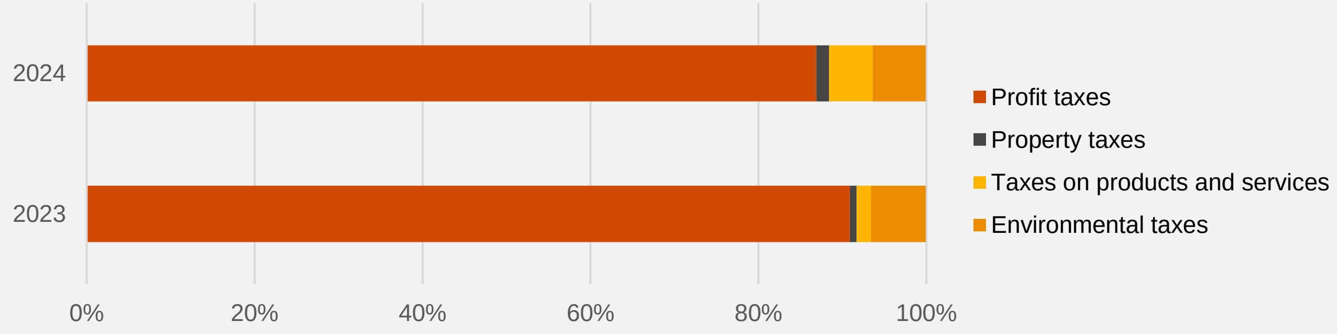




Enel Chile's TTC in 2024

Profile of Taxes borne





In reference to the evolution of the profile of Taxes borne, a **significant decrease** of **30%** is observed by the **Income tax (Profit tax)** category, in comparison to the commercial year **2023**. This decrease is mainly attributed to the change of the profit generated from the sale of equity in entities. During the commercial year 2023 Arcadia Generación Solar S.A. sale generated a minor gain compared to the one generated on the sale of Enel Transmisión Chile S.A. during the commercial year 2022. Both gain were included in the taxable basis for the commercial year 2024 and commercial year 2023 respectively, which explains the lower payment of First Category Tax (Chilean Corporate Tax) for such spot transactions.

On the other hand, an **increase** of **6.631 million pesos** on **Taxes on products and services** was registered. This change was mainly due to the increase of **Stamp Tax**, registering an increase of **121%** in comparison to the commercial year 2023. This increase is linked to a greater request of loans during **2024** for financing working capital and refinancing

Likewise, a **significant variation** is observed in **Environmental taxes**, deriving in a **29%** lower contribution, registering a decrease amounting to **6.007 million pesos** in comparison to the prior year. This decrease is derived from a lower electrical energy generation through polluting plants, which in turn, generated a lower tax in year commercial **2024**.

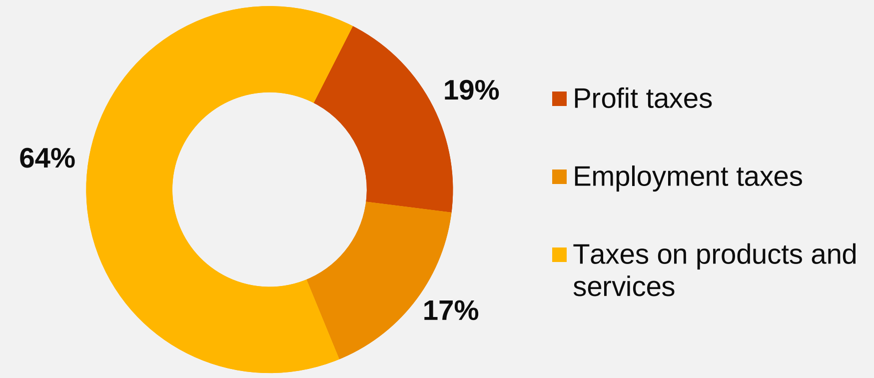
Enel Chile's TTC in 2024

Analysis of Taxes collected

Profile of Taxes collected

Taxes collected by Enel Chile Group during the commercial year **2024** amounted to **116.678 million pesos**.

Taxes on products and services collected by Enel Chile corresponded to **74.292 million pesos,** representing approximately **64%** of total **Taxes collected**.



Taxes on product and services represent approximately **a 64**% of the total **Taxes collected**, which amounts to **74.292 million pesos**. Of which **99,7%** correspond to **VAT collected** and **0,3% to withholdings from fee invoices**. From the entities conforming Enel Chile Group, **Empresa Eléctrica Pehuenche S.A** represented **57%** of the total contribution on **Taxes on product and services collected.**

Employment taxes amounted to **19.650 million pesos**, representing **17%** of total **Taxes collected**. These are mainly made up of **Withholdings performed on employee salaries** which represent **98,7%** and **social security contribution** payments representing **1,3%**. The companies with the greater contribution to this tax correspond to **Enel Chile S.A and Enel Generación Chile S.A**, representing **23% y 33%** each respectively.

Profit taxes during the commercial year **2024** represent **19%** of total **Taxes collected**, amounting **22.736 million pesos**, which solely corresponds to the **Withholding on earned income** to non-residents in Chile. From the Group's entities, **Enel Chile S.A.** represented **69%** of total Withholding on earned income to non-residents in Chile.

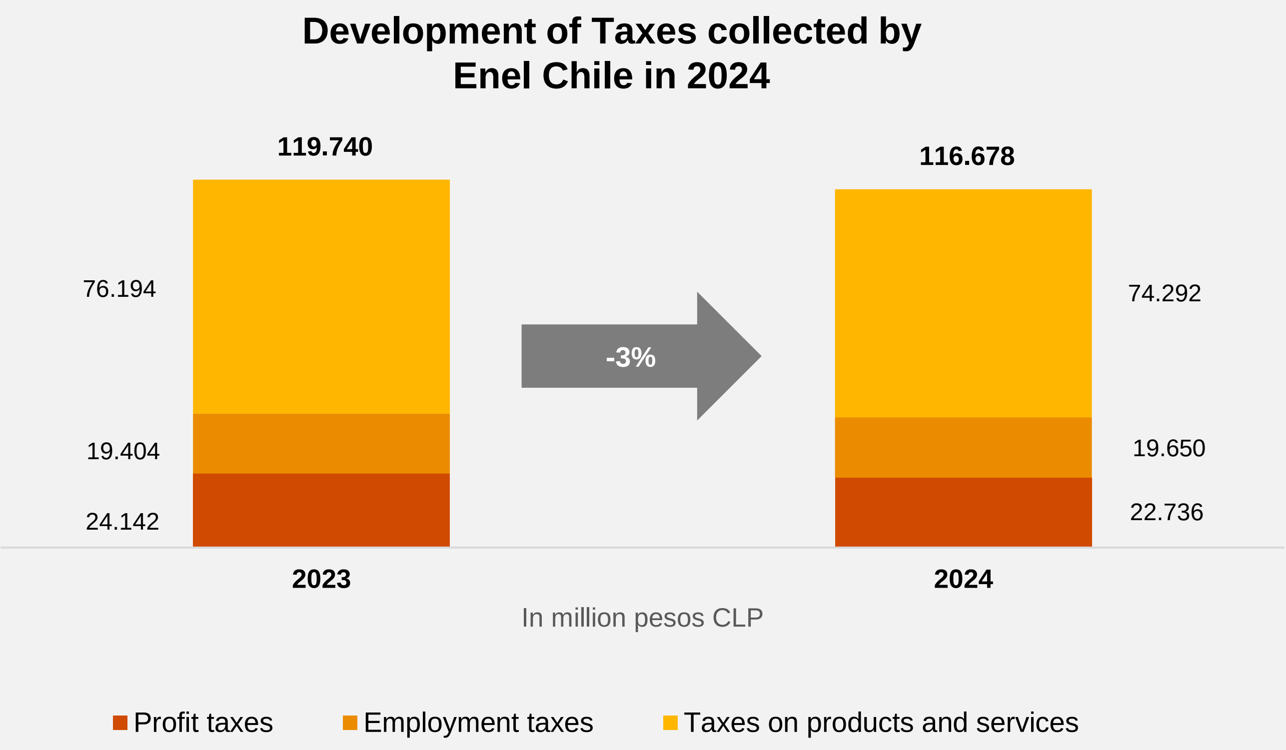
Enel Chile's TTC in 2024

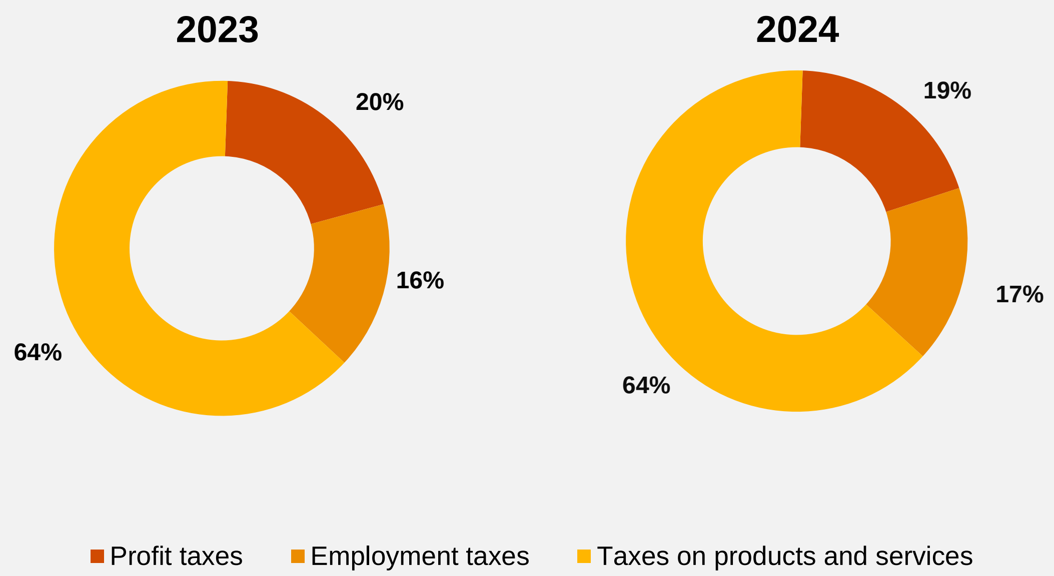
Analysis of Taxes collected

Tendency of the Taxes collected

Taxes collected for the commercial year 2024 year amounted to **116.678 million pesos**, representing **33%** of the **Total Tax Contribution**. When comparing these data with the commercial year 2023, taxes collected for such year reached **119.740 million pesos**, equivalent to **23%** of the Total Tax Contribution. This reflects a decrease in their contribution of **3.062 million pesos**, representing a **3%** decrease in taxes collected compared to the previous year.

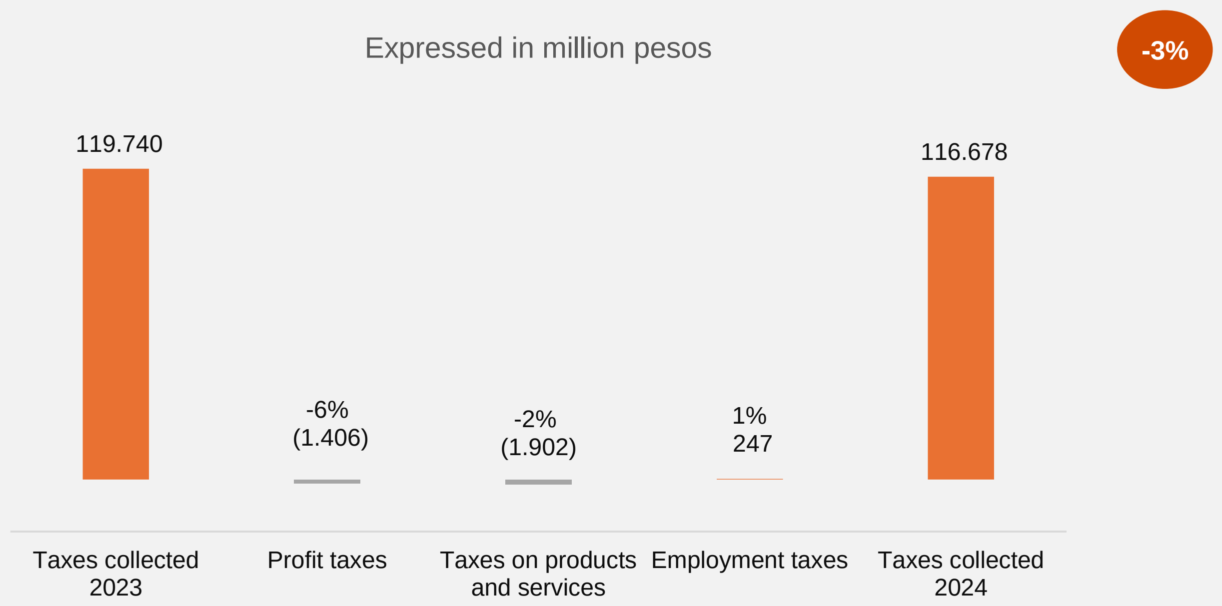
Within the categories of taxes collected, the taxes that represented the largest contributions are T**axes on products and services and Profit taxes.** The **Taxes on products and services** category is primarily composed of **VAT** and **Withholdings from fee invoices**, while Profit Taxes include the **Withholding on earned income to non-residents in Chile**.

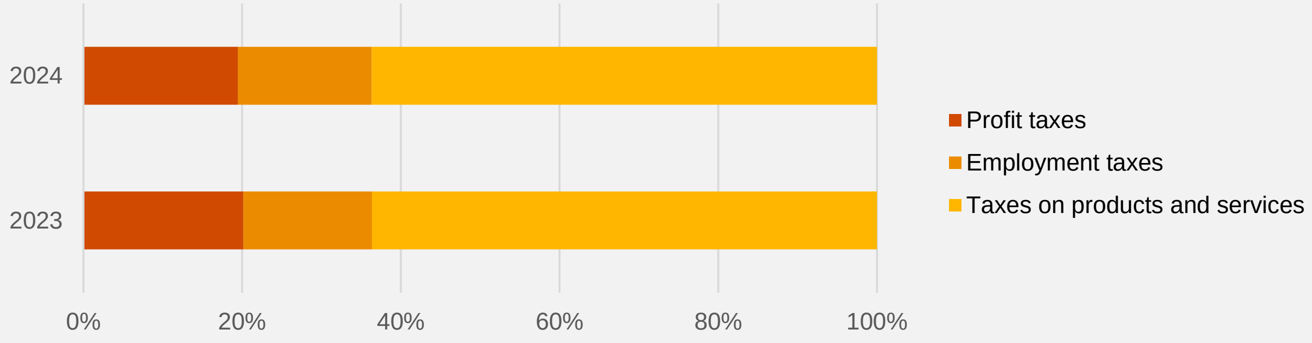




Enel Chile’s TTC in 2024

Analysis of Taxes collected





Regarding the evolution profile of **Taxes collected** for the commercial year 2024, a **3%** decrease is reflected compared to the previous year. This is mainly explained by **Taxes on products and services**, which reflected a slight decrease of **2%**, which derives in a lower tax payment of **1.902 million pesos** compared to the previous year. This decrease is due to a lower VAT debit generated by lower amounts in services contracts with related companies. Furthermore, in the commercial year 2024, the VAT on the activities of Arcadia Generación Solar S.A. was not reflected because of the sale of this company in the commercial year 2023. These decreases were partially offset by the refund of VAT credits on fixed assets received by Enel Generación Chile S.A. in that same year.

Regarding **Profit taxes,** a decrease of **1.406 million pesos** was registered, representing a **6%** variation. This is due to the fact that a **larger amount of dividends** were distributed during the commercial year 2023, which generated an **increase** in the WHT withheld for such year. Furthermore, the entry into force of the **Double Tax Convention with the United States** in 2024 influenced such decrease, due to the elimination of the WHT withholding applied to services provided by residents of the United States.

Finally, **Employment Taxes** reflect a **1%** variation**,** which translates to an increase of **247 million pesos** compared to the prior year. This is due to the increase in the bonuses given to workers during the commercial year 2024.

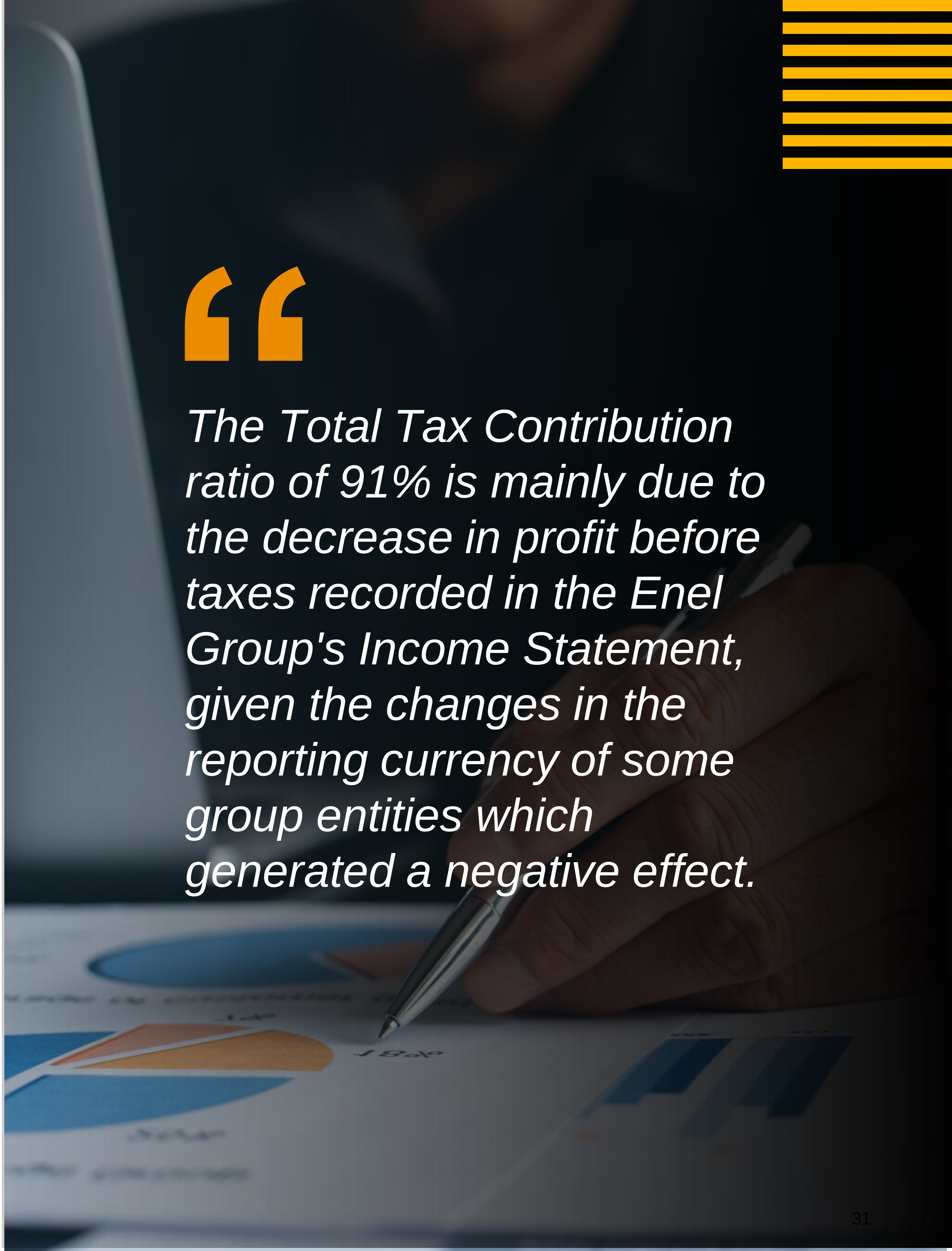
Enel Chile’s TTC in 2024

TTC Indicators

Total Tax Contribution rate

Year	Ratio
2023	34%*
2024	91%*

The Total Tax Contribution Rate (TTCR) is calculated as **total taxes borne / earnings before taxes borne [1] .**



The Total Tax Contribution ratio of 91% is mainly due to the decrease in profit before taxes recorded in the Enel Group's Income Statement, given the changes in the reporting currency of some group entities which generated a negative effect.

[1] Earnings before taxes borne is not a traditional figure that can be found in the company´s financial statements. Because many of the taxes borne are deductible for calculating earnings before taxes, they must be aggregated back to arrive at earnings before all business taxes borne in order to determine the denominator in the calculation.

*Only considers the economic information of Enel Chile S.A. and its subsidiaries’ perimeter.

Enel Chile's TTC in 2024

TTC Indicators

TTC compared to the turnover amount

Enel Chile Group contributes 8,76 in taxes for every 100 pesos of turnover, of which 5,83 pesos represent a direct cost for the group.

The TTC compared to the turnover amount[2], is an indicator that shows the amount of the company's contribution in relation to the size of its business. This ratio is obtained by dividing the TTC, i.e., the sum of the tax contributions incurred and collected in the commercial year 2024, over the turnover amount. In other words, it is calculated based on total income before deducting operating costs and expenses or taxes paid in the same year.

For Enel Chile, the average ratio of the TTC to the turnover is 8,76% for the commercial year 2024. In such sense, for every 100 CLP of the Company's turnover, 8,76 CLP are allocated to the payment of taxes, of which 5,83 are **Taxes borne**, and 2,93 are **Taxes collected.**

8,76%
TTC compared to the turnover amount

5,83%
Borne

2,93%
Collected

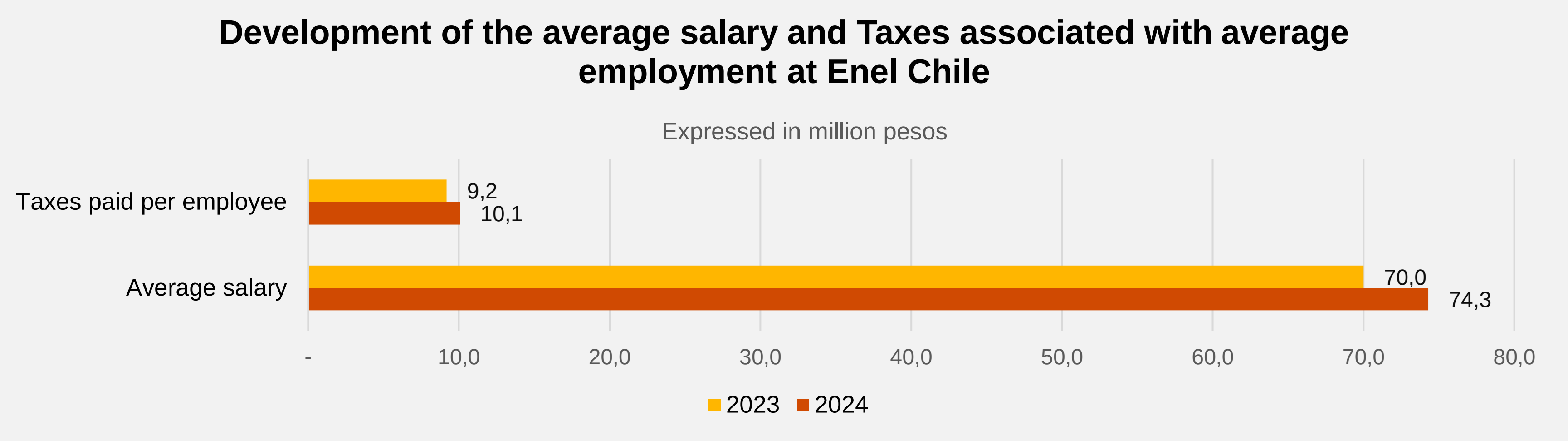
[2] The revenue amount is explained in slide 198as revenue amount.

Enel Chile's TTC in 2024

TTC indicators

Taxes paid on wages and salaries per employee

Taxes paid on **wages and salaries per employee** are an indicator that allows to compare the level of employment to the associated taxes. This indicator is calculated by dividing the total Taxes (Borne and Collected) related to employment by the number of employees.



The average employment taxes experienced a slight increase, mainly related to higher bonuses granting through the commercial year 2024."

In the commercial year **2024,** Enel Chile paid **10,1 million** pesos on employment taxes per employee. **100%** of such contribution corresponds to **Taxes collected on behalf of the employee,** which were **collected and paid to the public treasury by Enel Chile.**

In relation to the **average salary** paid by **Enel Chile Group**, this increased to **74,3 million pesos** during the commercial year 2024. This increase is mainly due to **higher payment** to employees under **collective bargaining termination bonuses.**

Enel Chile's TTC in 2024

Financial data	2024 MM$
Entities number	14
Employees number	1.951
Revenue/turnover amount*	3.987.135
Wages and Salaries*	144.875
Interest*	154.302
Earnings before taxes*	225.972
Earnings before Borne taxes*	256.367
Earnings after Taxes*	191.043
Income Tax*	34.929

TTC indicators/information	2024 MM$
Total Borne taxes	232.389
Total Collected taxes	116.678
Total Tax Contribution	349.067

Borne Tax	2024 MM$
Income Taxes (profit)	**201.994**
Real Estate Taxes	**3.564**
Employment Taxes	**0**
Taxes on products and Services	**12.130**
Environmental Taxes	**14.701**
TOTAL	**232.389**

Collected Tax	2024 MM$
Income Taxes (profit)	**22.736**
Real Estate Taxes	**0**
Employment Taxes	**19.650**
Taxes on products and Services	**74.292**
Environmental Taxes	**0**
TOTAL	**116.678**

Tax List	Tax Category	Borne taxes or Collected taxes	2024 MM$
Corporate income tax	Income Taxes (Profit)	Borne	201.994
Withholdings on payments to non-residents	Income Taxes (Profit)	Collected	22.736
Tax on real property	Property Tax	Borne	3.564
Withholdings on earned income	Employment Tax	Collected	19.393
Employee social security contributions	Employment Tax	Collected	258
Non-Recoverable VAT	Taxes on products and services	Borne	2.456
Customs Duties	Taxes on products and services	Borne	2.065
Stamp Tax	Taxes on products and services	Borne	7.608
VAT (Net position)	Taxes on products and services	Collected	74.055
Withholding taxes on fees	Taxes on products and services	Collected	237
Tax on hydrocarbons	Environmental Taxes	Borne	0
Tax on polluting emissions	Environmental Taxes	Borne	14.701
TOTAL			**349.067**

*It only considers the economic data from Enel Chile S.A and its subsidiaries.

Other regulatory payments	2024
Mining and maritime concessions	21
Non-water use patent	3.644
Commercial License	3.587

Total payments to public administrations

	TTC Indicators	
1	**Total Tax Contribution Ratio***	91%
2	**TTC regarding to turnover**	8,76%
2.1	**Borne taxes of turnover**	5,83%
2.2	**Collected taxes of turnover**	2,93%
3	**Wages and Salaries per Employee**	74,26
4	**Taxes paid per Employee**	10,07

1. Borne Taxes/ Profit before Tax
2. Total Tax Contribution / Turnover
2.1. Borne Taxes / Turnover
2.2 Collected Taxes / Turnover
3. Wages and Salaries / average number of employees
4. Total employment taxes / average number of employees

5. Comparative Indicators

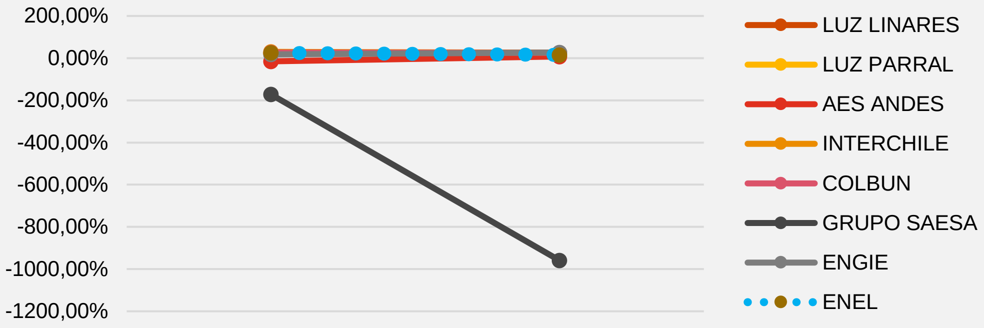
Comparative indicators

Comparison between Enel Chile’s nominal and effective tax rate

The Effective Tax Rate (ETR), is calculated as the ratio between the **Corporate income tax expenses** and **earnings before taxes**. The chart attached shows Enel Chile's ETR compared to other equivalent companies, regardless of whether they are in a profit or loss position.

Please note that for purposes of this report, it was only considered the information provided through the Financial Statements published by Enel Chile S.A and its subsidiaries.

Comparison of Enel Chile's ETR in relation to other Chilean companies from the electricity sector



Group	2023	2024
ENEL CHILE	25,02%	15,46%
LUZ LINARES	20,82%	25,99%
LUZ PARRAL	23,98%	25,88%
AES ANDES	-15,18%	7,9%
INTERCHILE	29,80%	25,78%
COLBUN	26,40%	25,40%
GRUPO SAESA	-172,10%	-958,93%
ENGIE	17,64%	26,64%
Average	-5,45%	-100,74%

Chart N°1

ENEL CHILE’S Effective Tax Rate	2023	2024
Nominal tax rate	27%	27%
Consolidated effective rate	25,02%	15,46%
(Loss) or revenue for tax expenses of the year in M$	(226.912)	(34.929)

Chart N°2

ChartN°1 shows that for electric companies in Chile the average effective tax rate for the commercial year 2024 amounted to –100,74%, which approximately 116,20 points lower than Enel Chile's ETR which mounted to 15,46% for tax expenses during the same period.

Enel Chile in the commercial year 2024 presents a decrease in tax expenses mainly due to Arcadia Generación Solar S.A.’s, because of its sale in October 2023. Nevertheless, this decrease was offset with monetary correction of the commercial year 2024, which increased the tax expenses.

Comparative indicators

Conciliation between Enel Chile's nominal and effective tax rate

In regards to the difference between the nominal rate during the commercial year 2024 (27%) and the effective rate (ETR) (15,46%), below are noted the relevant elements that impact the ETR.

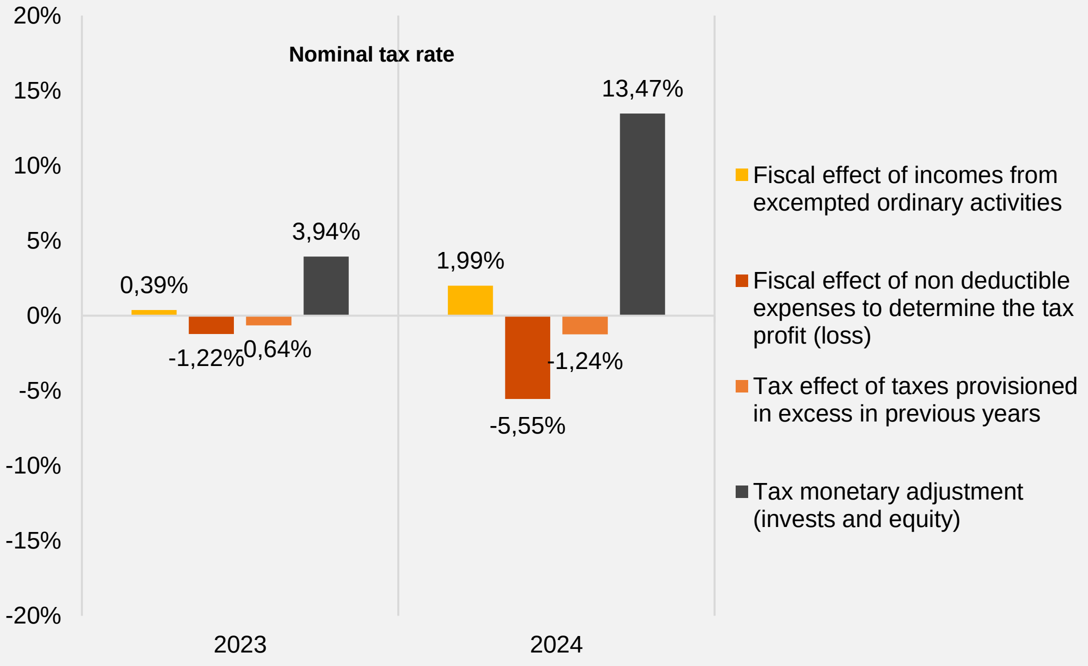
In million pesos CLP

ETR conciliation	2023	2024
Income tax accounted	226.912	34.929
Nominal income tax (27%)	244.870	61.012
Difference	**17.958**	**26.084**

	2023		2024	
Permanent adjustments	**MM$**	**%**	**MM$**	**%**
Nominal rate		**-27%**		**-27%**
Tax effect of tax rates borne abroad	-4.361	-0.48%	6.494	2,87%
Tax effect of incomes from exempted ordinary activities	3.494	0,39%	4.508	1,99%
Tax effect of non deductible expenses to determine taxable profit (loss)	-11.104	-1,22%	-12.540	-5,55%
Tax effect of taxes provisioned in excess in previous years	-5.824	-0,64%	-2.811	-1,24%
Tax monetary adjustment (investment and equity)	35.572	3,94%	30.433	13,47%
Total	**17.958**		**26.084**	
Effective tax rate		**-25,02%**		**-15,46%**

This chart attached shows the elements that favorably affects in order to decrease the nominal rate (those with a negative impact below 0%), as well as those that affect unfavorably (positive impact, above 0%).

Elements that have an impact on the tax nominal rate



*For comparison purposes, this report solely considers the information provided on the Financial States published by Enel Chile S.A. and its subsidiaries.

Comparative indicators

Enel Chile's Tax Contribution in economic and social terms

In order to understand the magnitude of Enel's social contribution in the commercial year 2024, below we compared the amount of the Company's tax contribution with some social variables and macroeconomic data.

The Total Tax Contribution of Enel in the commercial year 2024 amounted to 349.067 million pesos, which is equivalent to:

… 3% of the Chilean Public Budget for the Ministry of Health

Source: www.dipres.cl

… 2% of the Chilean Public Budget for the Ministry of Education

Source: www.dipres.cl

… 9% of the Chilean Public Budget for the Ministry of Public Works

Source : www.dipres.cl

… 8% of the Chilean Public Budget for the Ministry of Housing and Urban Development

Source : www.dipres.cl

* Public Finance Report, Budget Bill, Chile, 2024: https://www.dipres.gob.cl/597/articles-330063_doc_pdf.pdf

6. Other payments performed to the public administration

Other payments made to the Public Administration

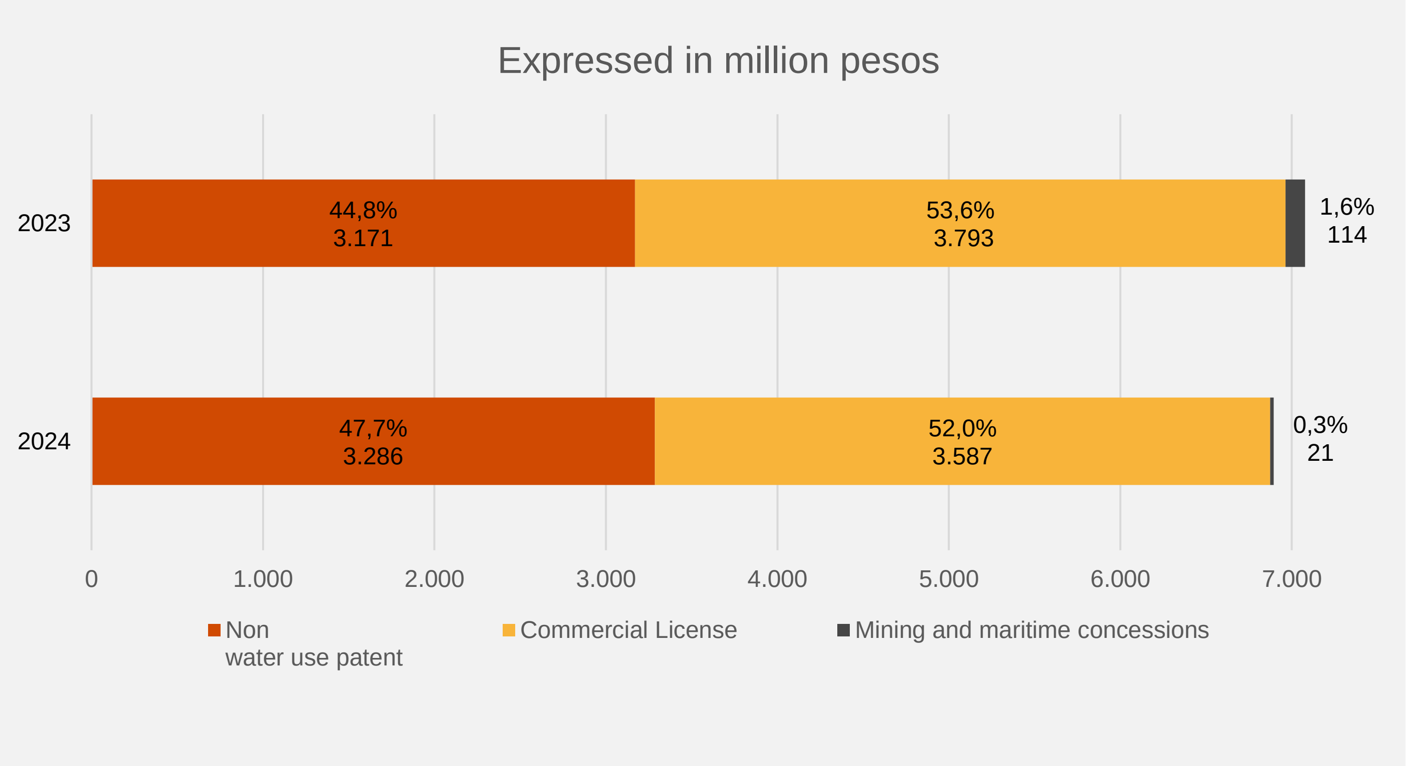
In addition to the **Total Tax Contribution**, it should be noted that Enel Chile makes other contributions to the **Public Administrations** in the places where it operates. These include maritime concessions, non-water use patents and commercial license, among others.

During the commercial year 2024, the payments performed by Enel Chile to the different Public Administrations amounted to 6.894 million pesos, which correspond to a decrease of 3% related to the previous year, as follows:

(i) Nonwater use patents: represents 47,7% of the total amounts paid to the public administration. From the graphic displayed it can be noted a slight increase during commercial year 2024, which in relative terms equals 4%. This variation derived from the percentual variation of the UTM (Monthly Tax Unit or Unidad Tributaria Mensual), that impacts the calculation of this tax.

(ii) Commercial License: represents 52% of the total amounts paid to the public administration. The payment of commercial patents has decrease in 5% in relation to year 2023, due to the fact that in commercial year 2024 no patent payment was performed for Arcadia Generación Solar S.A after its sale in commercial year 2023.

(iii) Mining and Maritime Concessions: represents a quota close to 0,3% of the total amounts paid to the public administration. Such low share is related to its 81% decrease during commercial year 2024, due to the sale of Central Huasco plant during 2023, which was subject to such payment to public administrations.



7. Annexes

Enel Chile's TTC in 2023

Financial Data	2023 MM$
Entities N°	16
Employees N°*	2.112
Revenue/turnover amount*	4.380.246
Wages and Salaries*	146.824
Interest*	112.814
Earnings before taxes*	906.926
Earnings before Borne taxes*	935.806
Earnings after Taxes*	680.013
Income Tax*	226.912

TTC information	2023 MM$
Total Borne taxes	317.776
Total Collected taxes	119.739
Total Tax Contribution	437.515

Borne Taxes	2023 MM$
Income Taxes (profit)	**288.896**
Real Estate Taxes	**2.674**
Employment Taxes	**0**
Taxes on products and Services	**5.498**
Environmental Taxes	**20.708**
TOTAL	**317.776**

Collected Taxes	2023 MM$
Income Taxes (profit)	**24.142**
Real Estate Taxes	**0**
Employment Taxes	**19.404**
Taxes on products and Services	**76.194**
Environmental Taxes	**0**
TOTAL	**119.739**

Tax List	Tax Category	Borne taxes or Collected taxes	2023 MM$
Corporate income tax	Income Taxes (Profit)	Borne	288.896
Withholdings on payments to non-residents	Income Taxes (Profit)	Collected	24.142
Tax on real property	Property Tax	Borne	2.674
Withholdings on earned income	Employment Tax	Collected	19.170
Employee social security contributions	Employment Tax	Collected	234
Non-Recoverable VAT	Taxes on products and services	Borne	3.514
Customs Duties	Taxes on products and services	Borne	1.008
Stamp Tax	Taxes on products and services	Borne	976
VAT (Net position)	Taxes on products and services	Collected	75.895
Withholding taxes on fees	Taxes on products and services	Collected	298
Tax on hydrocarbons	Environmental Taxes	Borne	0
Tax on polluting emissions	Environmental Taxes	Borne	20.708
TOTAL			**437.515**

Other regulatory payments	2023
Mining and maritime concessions	114
Non-water use patent	3.171
Commercial License	3.793

Total payments to public administrations

	TTC Indicators	
1	**Total Tax Contribution Ratio***	34%
2	**TTC regarding to turnover**	9,99%
2.1	**Borne taxes of turnover**	7,26%
2.2	**Collected taxes of turnover**	2,73%
3	**Wages and Salaries per Employee**	70
4	**Taxes paid per Employee**	9,2

1. Borne Taxes/ Profit before Tax
2. Total Tax Contribution / Turnover
2.1. Borne Taxes / Turnover
2.2 Collected Taxes / Turnover
3. Wages and Salaries / average number of employees
4. Total employment taxes / average number of employees

**It only considers the economic data from Enel Chile S.A and its subsidiaries.

Annex II

List of Taxes

TAXES	STATE TAX	FEDERAL/ REGIONAL TAX	LOCAL TAX	TAX BORNE	TAX COLLECTED	SCOPE
PROFIT TAXES						
INCOME TAX	✓			✓		✓
ADVANCE INCOME TAX	✓			✓		✓
WHT (SERVICES AMD FINANCING INTEREST)	✓				✓	✓
WHT SERVICES	✓				✓	✓
WT ON DIVIDENDS PERFORMED TO FOREIGN SHAREHOLDERS	✓				✓	✓
REAL ESTATE TAX	✓			✓		✓
REAL ESTATE SURTAX	✓			✓		✓
EMPLOYMENT TAXES	✓				✓	✓
SOCIAL SECURITY (NATIONAL HEALTH FUND)	✓				✓	✓
VAT	✓				✓	✓
WITHHOLDING FROM FEE INVOICES	✓				✓	✓
NON-RECOVERABLE VAT	✓			✓		✓
STAMP TAX	✓			✓		✓
DUTY TAX	✓			✓		✓
SPECIFIC PETROLEUM TAX	✓			✓		✓
TAX ON POLLUTING EMISSIONS (STARTING 2018)	✓			✓		✓
COMMERCIAL LICENSES		✓		✓		✓
NON-WATER UTILIZATION PATENTS	✓			✓		✓
MARITIME AND MINING CONCESSIONS	✓			✓		✓

Annex III

Methodology for the comparative analysis of the effective tax rate in corporate income tax

The analysis has been carried out on the basis of public information, no direct contact has been made with any of the companies.

For these purposes, the effective tax rate (ETR) was calculated as the ratio of the corporate income tax expense divided by the earnings before taxes, both numbers being taken from the consolidated income statement of the year

In this regard, the average of the last two years available (2024 and 2023) as well as the upper and lower quartiles have been used to illustrate the results:

Narrow arithmetic average

Our conclusions regarding the individual analysis of companies are based on a statistical analysis of the ETR. In this type of analysis, there are usually elements that distort the mean, such as non-recurring operations or exceptional elements, which must be eliminated in order to draw reasonable conclusions about the studied sample.

Total Tax Contribution ENEL Chile Group 2024

April 2025