



Total Tax Contribution ENEL Chile Group 2025

March 2026

pwc

enel

“ *Enel Chile is one of the most important electricity companies in the country, and as such, we recognize that tax transparency is a fundamental dimension of sustainable finance*”

The disclosure of our tax strategy and the details of our contribution in Chile reflects the importance we attach to tax matters, their social role, and transparency as a pillar that drives the company’s sustainable development. We are aware that tax revenues constitute one of the main sources of support for the country’s economic growth and social well-being, and therefore we responsibly assume our commitment in this area.

Accordingly, as a result of a collaborative effort with the Chilean Internal Revenue Service (SII), in early 2026 we signed a Cooperation Agreement, which will entail a new form of institutional engagement with the authority, based on trust and transparency, and aligned with international best practices.

In addition, for the second consecutive year, we were recognized with first place among companies with the highest standards of tax sustainability, according to a study conducted by the Pontificia Universidad Católica de Valparaíso. The report analyzed publicly available information from the main business groups included in the IPSA index of the Santiago Stock Exchange.

At Enel Chile, we act with a collaborative approach alongside all relevant institutions and associations to promote an effective tax system. Since 2018, we have published an annual Total Tax Contribution report, through which we transparently share our tax strategy and disclose the details of our business’s contribution in Chile.

This report, available on our website, reflects our ongoing commitment to responsible and transparent tax management, aligned with the expectations of our stakeholders and of the country.



**Simone
Conticelli**
CFO, Enel Chile

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



Tax transparency approach

Through Law No. 21,713 of October 2024, Chile became the first country in Latin America to introduce the concept of tax sustainability into its legislation. The new Law amended the Tax Code to include a legal definition of tax sustainability as the set of measures adopted by taxpayers to promote cooperation and transparency in the fulfillment of their tax obligations.

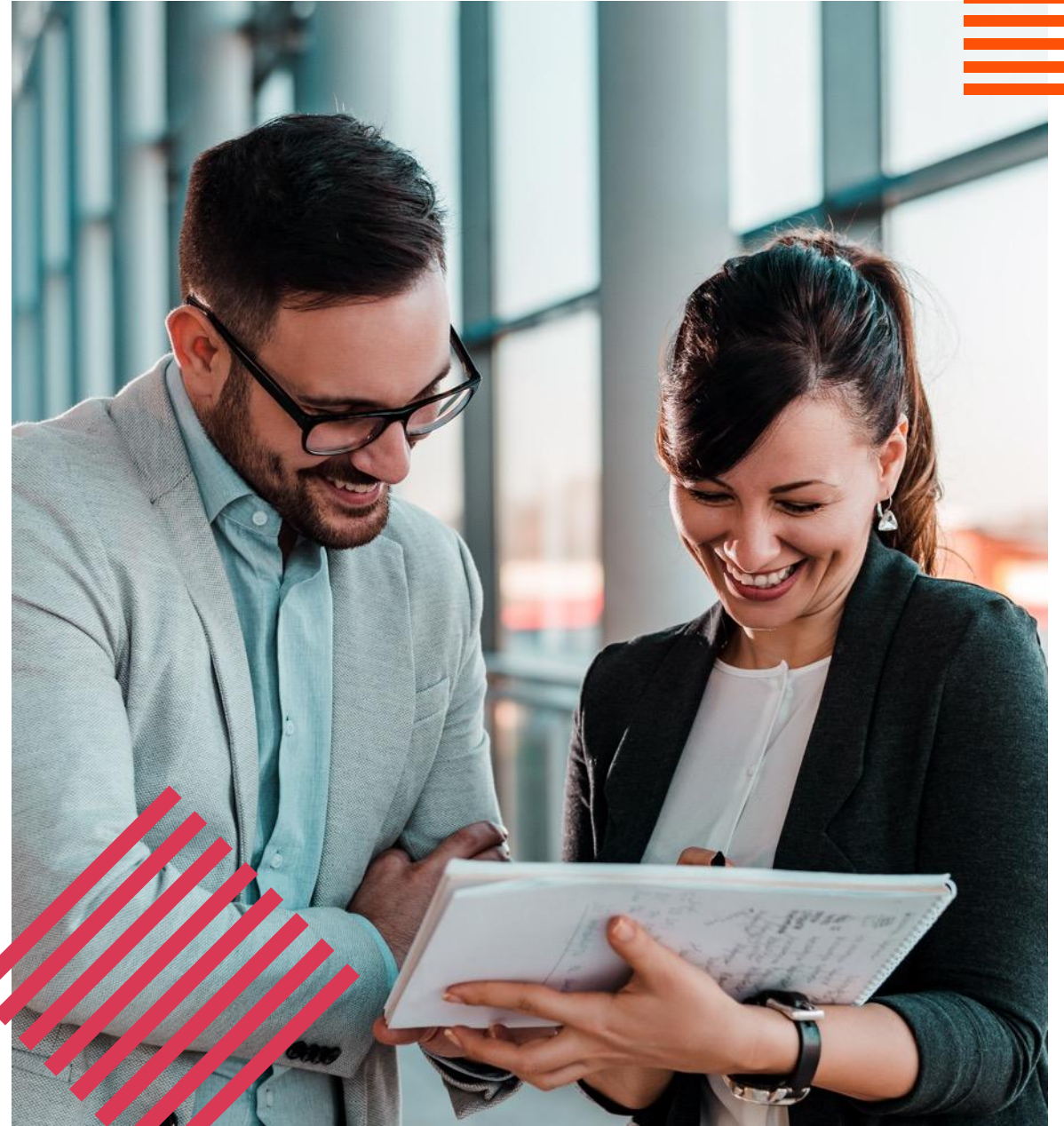
This legislation provides for the execution of Tax Cooperation Agreements between the taxpayer and the Chilean Internal Revenue Service ("SII"), allowing taxpayers to be certified as companies whose operations and tax strategies comply with the tax sustainability standards.

In August 2025, with the aim of entering into a Cooperative Tax Compliance Agreement and obtaining Tax Sustainability certification, the Enel Group in Chile submitted a formal request to the Tax Authority.

As a result, on January 6, 2026, the SII and the Enel Group in Chile entered into a Tax Cooperation Agreement. We are the first multinational group in Chile to have signed an agreement of this magnitude with the SII since the introduction of the regulation.

This represents a significant achievement for our business group, stemming from the trust that has been built over the years through joint work with the SII .

Likewise, we have been recognized and awarded by the Pontificia Universidad Católica de Valparaíso, having ranked first plain both 2024 and 2025 among the main IPSA-listed companies, as the business group with the highest tax sustainability standards in Chile.



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.

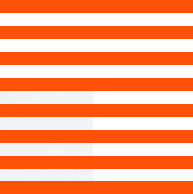
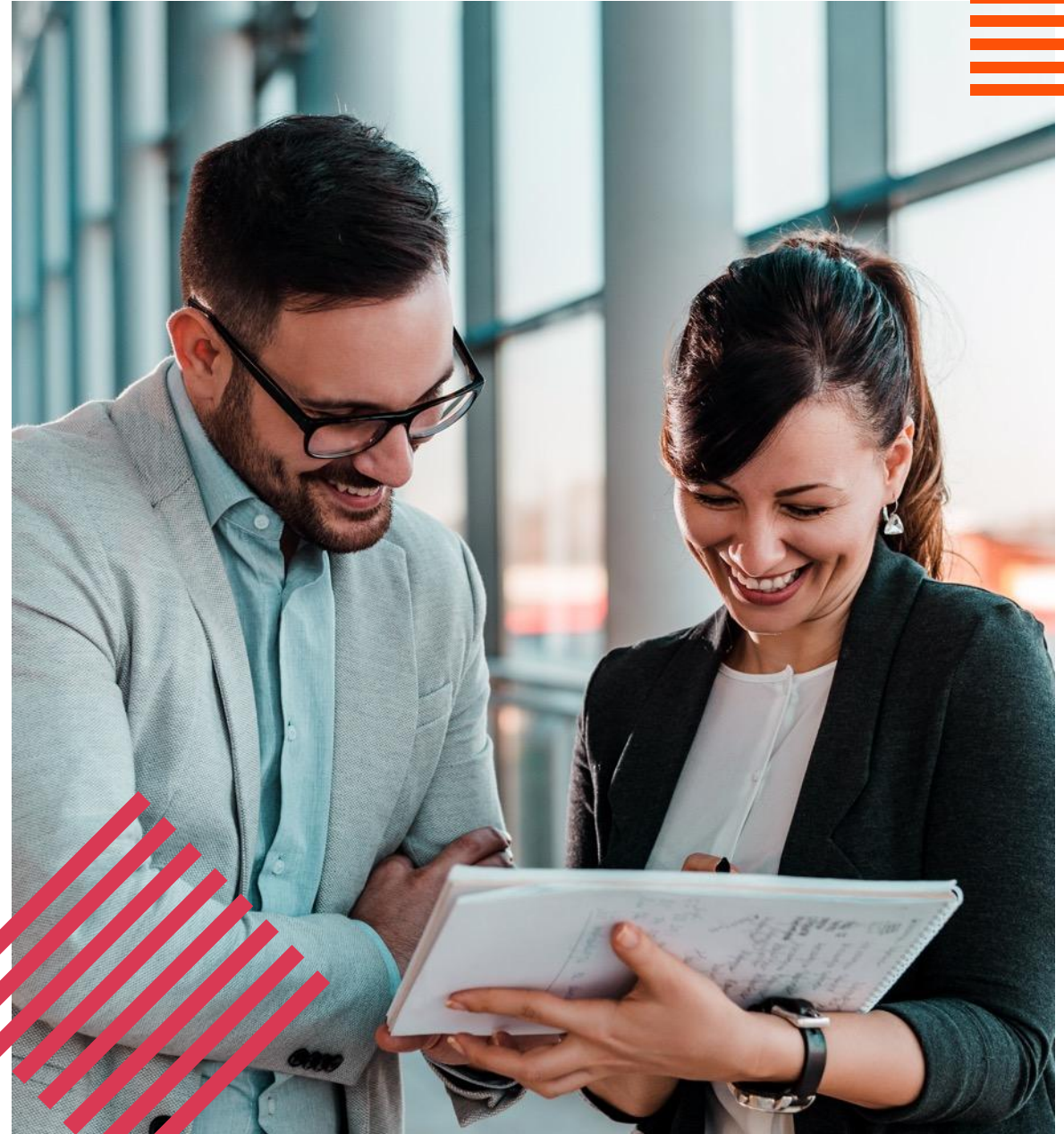
Tax Strategy

Since 2017 Enel Group has adopted a tax strategy, which was 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.

Objectives of the Tax Strategy

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.



Tax transparency approach

Tax strategy principles

The tax strategy principles are the guidelines for Group companies, underpinning their business operations when managing the tax 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.



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.



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.



Shareholder value

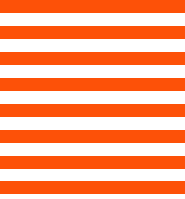
The Group considers tax to be a business cost and, as such, believes that it must be managed in compliance with the principle of legality, with the aim of safeguarding the Group's assets and pursuing the primary interest of creating value for shareholders in the medium to long term



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.

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. Where Group entities operate in jurisdictions in which OECD attribution rules are not recognized, the transfer pricing policies pursue a dual objective: on the one hand, to ensure consistency between the place where value is generated and the place of taxation; and, on the other hand, to prevent instances of double taxation. In order to mitigate tax risks, the Enel Group, in compliance with the applicable legal framework, promotes the execution of rulings with the local tax authorities, with the objective of defining methods for determining transfer prices, allocating profits and losses to permanent establishments, and applying the rules governing cross-border flows between Group entities.



Tax transparency approach

Low-tax Jurisdictions

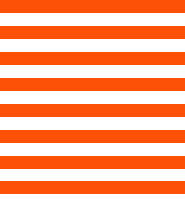
The Enel Group does not engage in conduct or carry out operations, local or cross - border, that result in completely artificial constructions that do not reflect economic reality and from which it is reasonable to obtain undue tax benefits, because they are against the purposes and the spirit of the 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



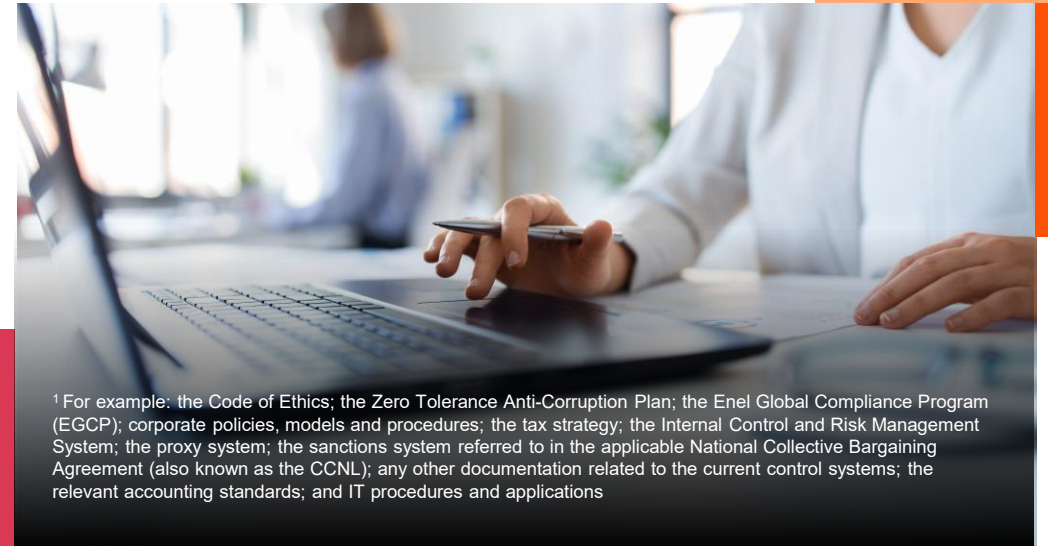
Governance Body

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

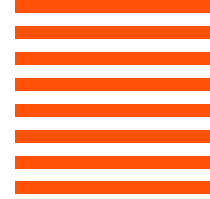
The Enel Group has adopted a set of rules, procedures and standards which are part of the Group's wider organization and control system and which are considered key points of reference that all parties, depending on their type of relationship with the Group, are required to observe¹. The various policies and procedures applicable both at Group level and country level govern the activities, as well as their management procedures and Tax Affairs 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: the Code of Ethics; the Zero Tolerance Anti-Corruption Plan; the 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 National Collective Bargaining Agreement (also known as the CCNL); any other documentation related to the current control systems; the relevant accounting standards; and IT procedures and 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, among the violations that can be reported through the Company's internal channels it is also included 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

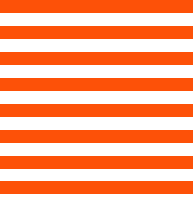
Enel Group ensures transparency and integrity in its relations with tax authorities, in the event of audits on both the Group companies and third parties. To consolidate this transparency with tax authorities, Enel Group promotes engagement in Cooperative Compliance schemes for companies that integrate 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





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

Purpose 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 análisis and ideas.

The aim of this report is to obtain and analyze the Total Tax Contribution data of Enel for the comercial years 2024 and 2025.

The date for comercial year 2025, as well as the contribution profiles and indicator analysis have been compared with the equivalent data for comercial year 2024, 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 business 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 20th, 2026. 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.**

Taxes Borne 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.

Taxes Collected 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.

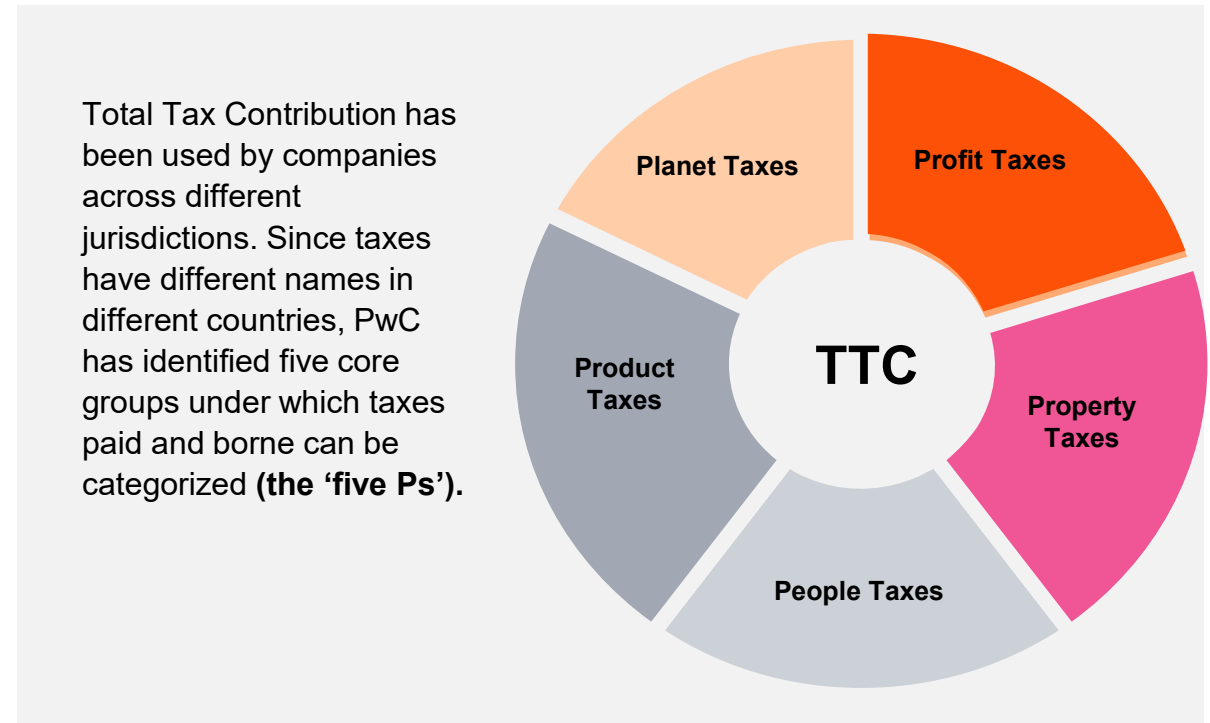
Methodology

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, Taxes Borne and Taxes Collected have been grouped into 5 categories:



Methodology

(i) Profit 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) People 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) Product taxes: 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 Taxes Borne, (e.g. consumption tax, turnover tax, customs taxes, non-recoverable VAT, etc.) and Taxes Collected (VAT, GST, etc.).

(v) Planet 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 Taxes Collected (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, Planet 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 Product taxes, 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 the commercial years 2024 and 2025.

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.

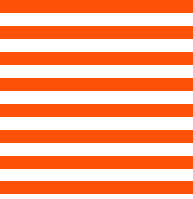
5.3) If income taxes show a negative balance (credit balance), this balance will be recognized as a negative amount, rather than recognizing it as zero (0).



3. Executive Summary

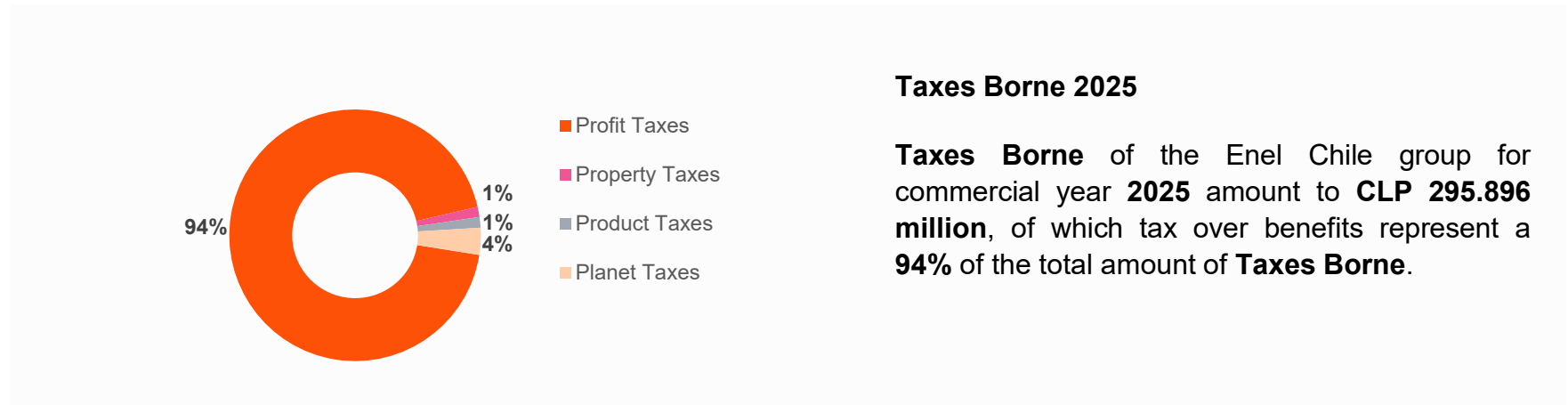
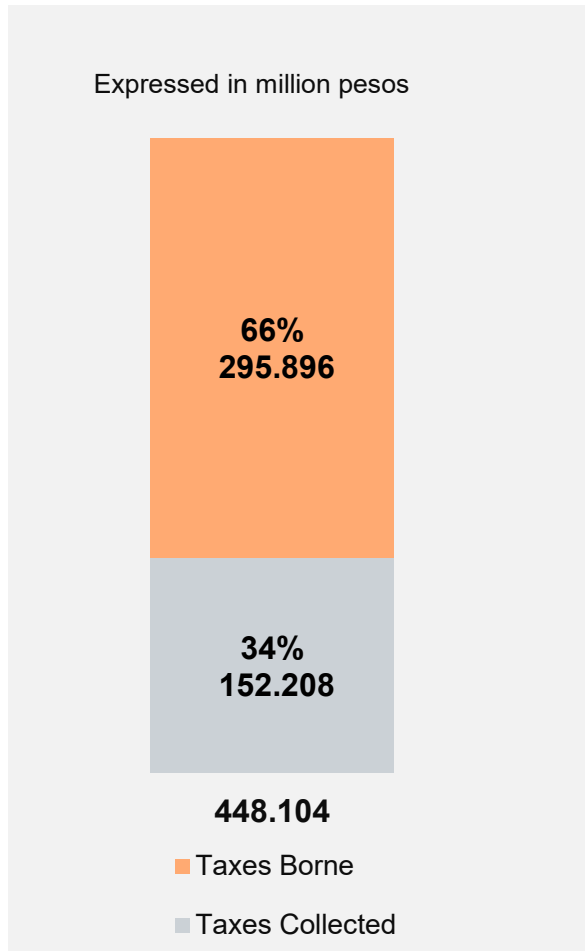


Executive Summary



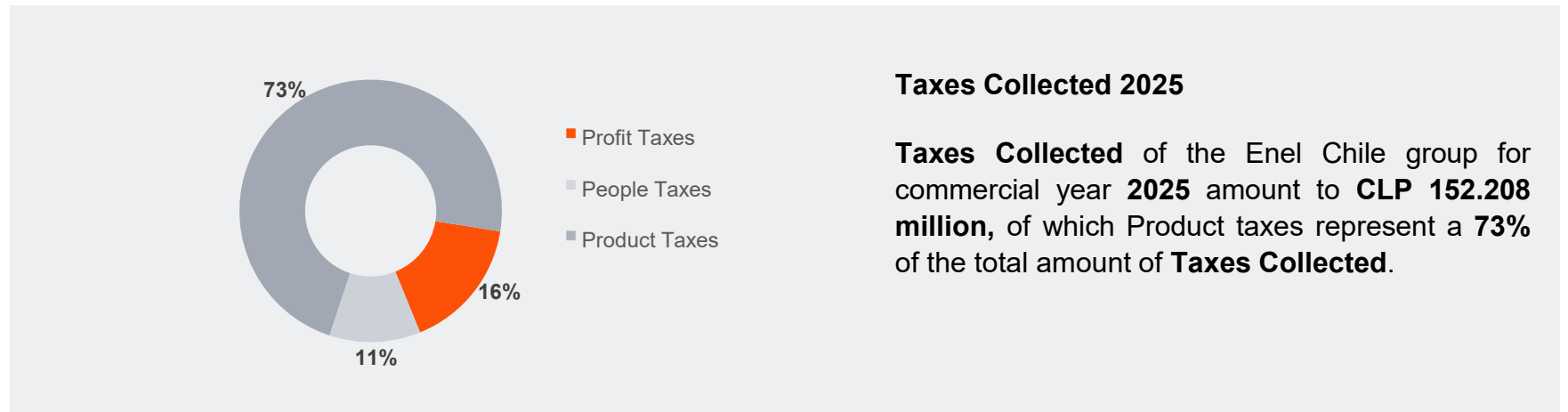
Total Tax Contribution

The **Total Tax Contribution** of the Enel Chile group amounts to **CLP 448.104 million** for commercial year **2025**, of which a **66%** corresponds to **Taxes Borne** and a **34%** to **Taxes Collected**.



Taxes Borne 2025

Taxes Borne of the Enel Chile group for commercial year **2025** amount to **CLP 295.896 million**, of which tax over benefits represent a **94%** of the total amount of **Taxes Borne**.



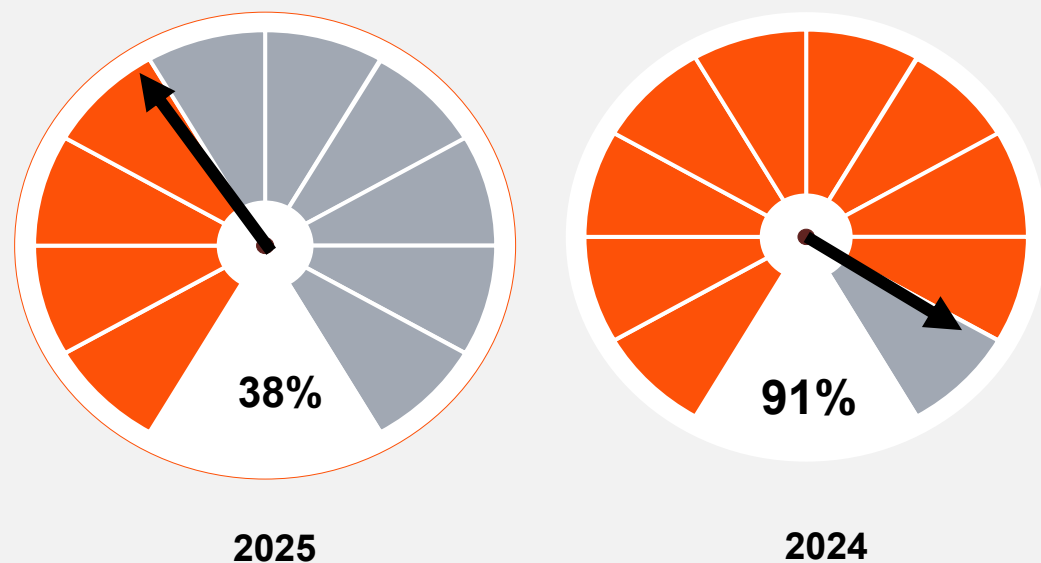
Taxes Collected 2025

Taxes Collected of the Enel Chile group for commercial year **2025** amount to **CLP 152.208 million**, of which Product taxes represent a **73%** of the total amount of **Taxes Collected**.

Executive Summary

Total Tax Contribution 2025

Total Tax Contribution Ratio



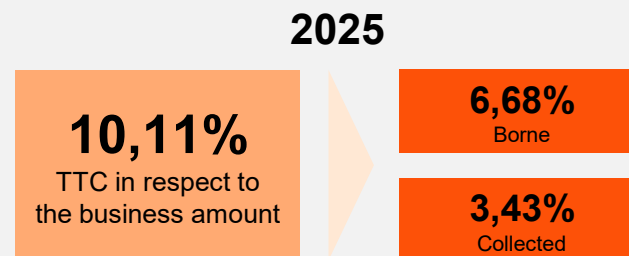
In commercial year 2025, the **Total Tax Contribution Ratio** amounted to **38%**, calculated as the ratio between the total **Taxes Borne** by the company, which amounted to **CLP 295.896 million**, and the **Profit before Taxes Borne**, which amounted to **CLP 773.824 million**.

This indicator decreased by **53 percentage points** in commercial year 2025 compared to the ratio recorded for commercial year 2024 (91%). This decrease is mainly related to the increase in the amount of **Profit before Taxes Borne**.

The variation is mainly attributable to an extraordinary accounting expense adjustment recognized in commercial year 2024, resulting from the change in functional currency from CLP to U.S. dollars in the subsidiary Enel Generación Chile S.A., effective as of January 2025. This change led to a lower **Profit before tax** in commercial year 2024, related to the discontinuation of hedge accounting.

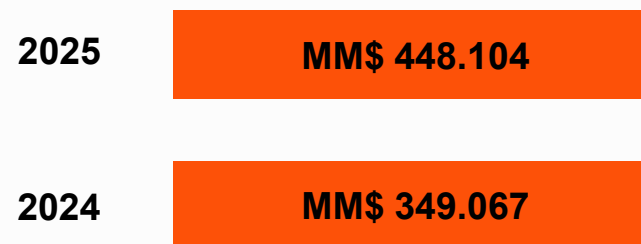
Executive Summary

Total Tax Contribution of Enel Chile group in respect to the business amount of 2025 [2]



In relation to the size of its business, for every **CLP 100** of revenue of the Enel Chile Group, **CLP 10.11** are allocated to the payment of taxes, of which **CLP 6.68** correspond to **Taxes Borne** and **CLP 3.43** correspond to **Taxes Collected**.

Trend of the TTC 2025 - 2024



The Total Tax Contribution of the Enel Chile group for commercial year **2025** recorded an increase of **28%** compared to commercial year **2024**. This variation is mainly attributable to the increase in **Taxes Borne**, which increased by **27%**, primarily driven by higher **Profit Tax**, equivalent to CLP 75.630 million.

At the same time, **Taxes Collected** increased by **30%**, mainly driven by the rise in Product taxes, which accounted for a variation of CLP 35.919 million.

Salaries per employee 2025 vs 2024



In commercial year **2025**, annual salaries per employee and taxes per employee decreased to CLP 71 million and CLP 9.6 million, respectively.

Compared to commercial year **2024**, the annual salary per employee decreased by 4%.

[2] The concept of business amount is explained in page 19.

4. Enel Chile's Total Tax Contribution in Chile in 2025

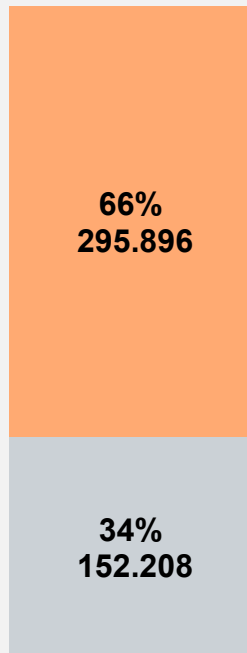


Enel Chile's TTC in 2025

Analysis of Total Tax Contribution

Analysis of Total Tax Contribution 2025

Expressed in million pesos



66%
295.896

34%
152.208

448.104

■ Taxes Borne

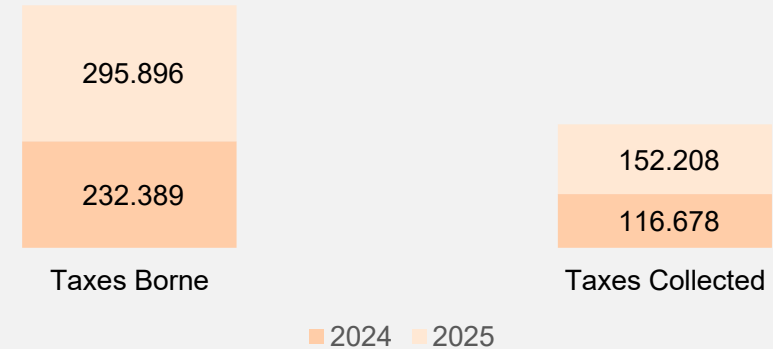
■ Taxes Collected

The **Enel Chile** Group's **Total Tax Contribution** amounted to **CLP 448,104** million during the 2025 commercial year.

In this regard, **66%** corresponds to **Taxes Borne**, which represent a cost for Enel Chile S.A., while the remaining **34%** relates to **Taxes Collected** as a result of the development of its economic activity.

Trend of the Total Tax Contribution

Expressed in million pesos



Taxes Borne

Taxes Collected

■ 2024 ■ 2025

During commercial year 2025, the **Total Tax Contribution** increased compared to the 2024 commercial year, driven by changes observed in both **Taxes Borne** and **Taxes Collected**. With respect to **Taxes Borne**, Enel Generación Chile S.A. was the group company with the highest participation, accounting for **74.7%** of the total, with a significant contribution mainly associated with **profit taxes**.

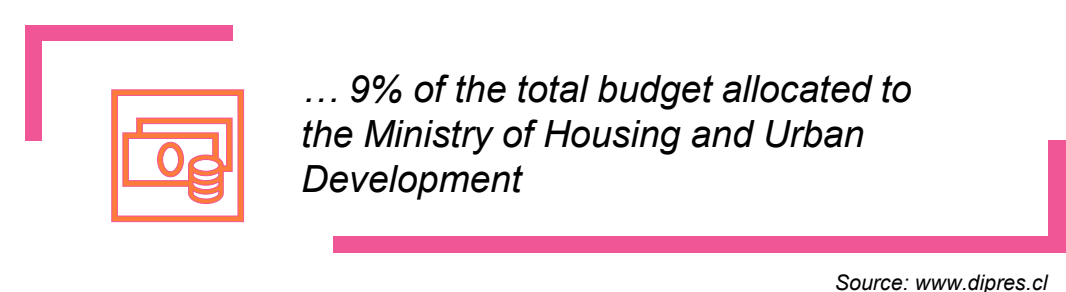
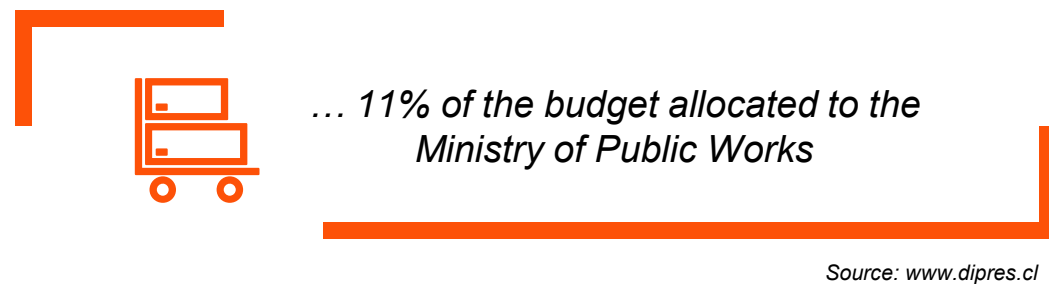
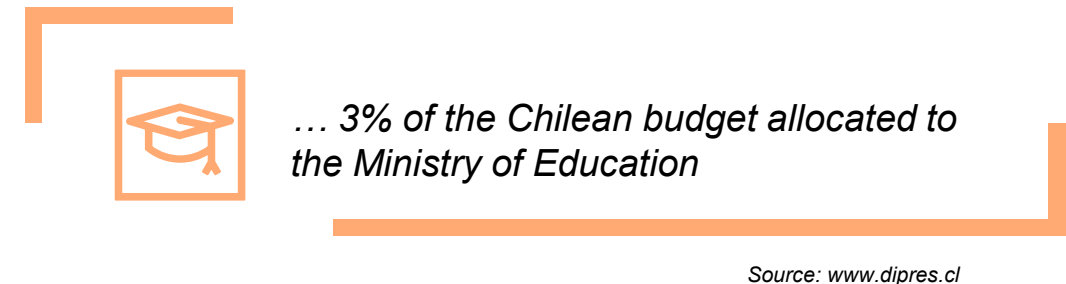
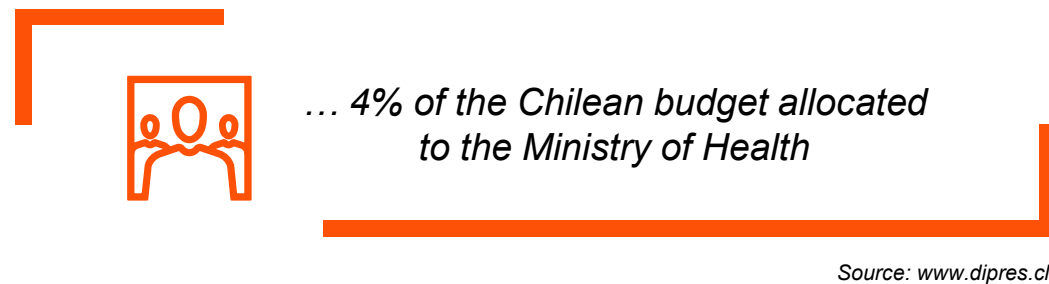
In turn, the largest share of **Taxes Collected** corresponded to **Enel Distribución Chile S.A.** and **Enel Eléctrica Pehuenche S.A.**, which represented **25.1%** and **23.9%**, respectively, of the total amount collected, with **Product taxes** standing out as the most significant tax.

What does the Enel Group's Total Tax Contribution in Chile represent in commercial year 2025?

Enel Chile Group's Tax Contribution in Economic and Social Terms.

To put into context the magnitude of the Enel Chile Group's social contribution in commercial year 2025, below we compare the amount of the tax contribution with certain social variables and macroeconomic data associated with the 2025 budget.

Enel Chile Group S.A.'s Total Tax Contribution in commercial year 2025 amounted to CLP 448,104 million, which is equivalent to:



* Public Finance Report – Budget Bill, Chile, 2025: https://www.dipres.gob.cl/597/articles-363446_doc_pdf.pdf

Enel Chile S.A.'s TTC in 2025

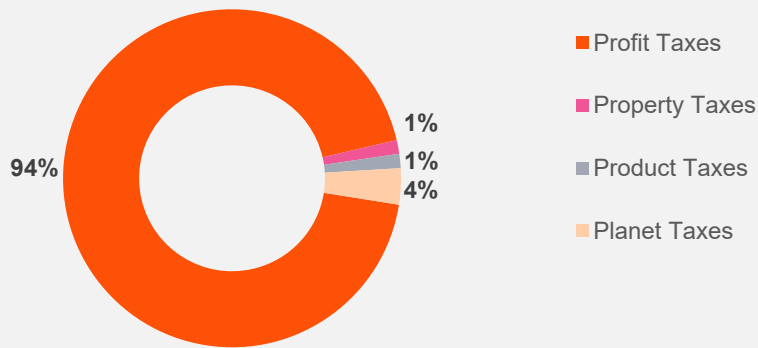
Analysis of taxes borne

Profile of Taxes Borne

Taxes Borne represent a direct cost for the Enel Chile S.A. Group and have a direct impact on the profits obtained. During the commercial year **2025**, they amounted to **295.896 million pesos**.

Taxes Borne are classified into categories, among which **income taxes borne** and paid by the Enel Chile Group are the most significant, representing **94%** of the total **Taxes Borne**.

Categories of Taxes Borne by Enel Chile group in 2025



Profit Taxes amounted to **277.624 million pesos**, which represents about **94%** of the total **Taxes Borne**. Of the group entities, Enel Generación Chile S.A. stands out as the largest contribution on **Profit Taxes Borne**, representing **74%** of such tax.



Planet Taxes represented **4%** of the total **Taxes Borne** by Enel Chile Group, amounting to **10.232 million pesos**, primarily represented by **taxes on polluting emissions** borne by **Enel Generación Chile S.A.**



Product Taxes represented **1%** of the total **Taxes Borne**. This category amounted to **4.035 million pesos** and mainly includes **customs duties**. The company with the highest contribution in this category was **Enel Generación Chile S.A.**, accounting for **75%** of total **Product Taxes Borne**.



Property Taxes represent **1%** of the Group's **Taxes Borne** and amount to a total of **4.004 million pesos**. This category mainly includes **real estate property taxes**, with **Enel Generación Chile S.A.** being the largest contributor, accounting for **64%** of the total contribution related to property taxes.

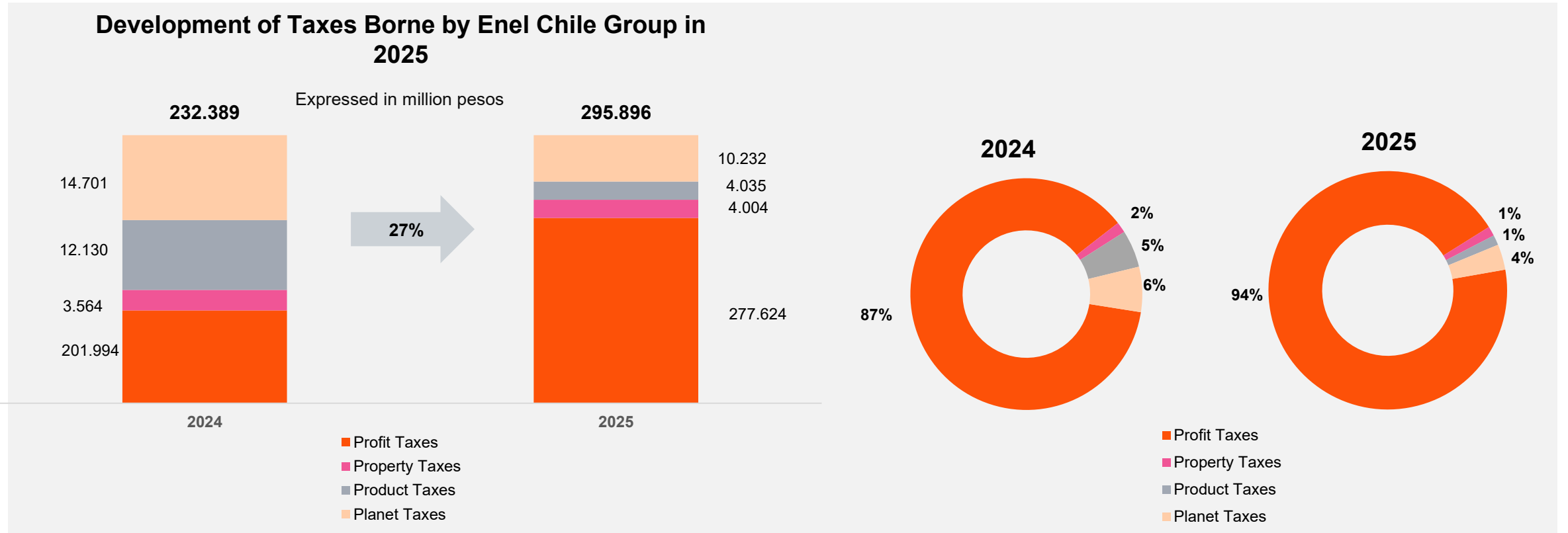
Enel Chile's TTC in 2025

Analysis of taxes borne

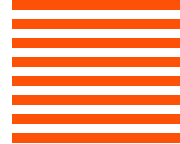
Trend on Taxes Borne

Taxes Borne during the commercial year 2025 amounted to **295.896 million pesos**, which represents a **66%** of the **Total Tax Contribution**. In comparison to the commercial year 2024, taxes borne reached **232.389 million pesos**, which were equivalent to **67%** of the **Total Tax Contribution**. This reflects an increase in contribution of **63.507 million pesos**, representing a **27%** increase in Taxes Borne compared to the previous year.

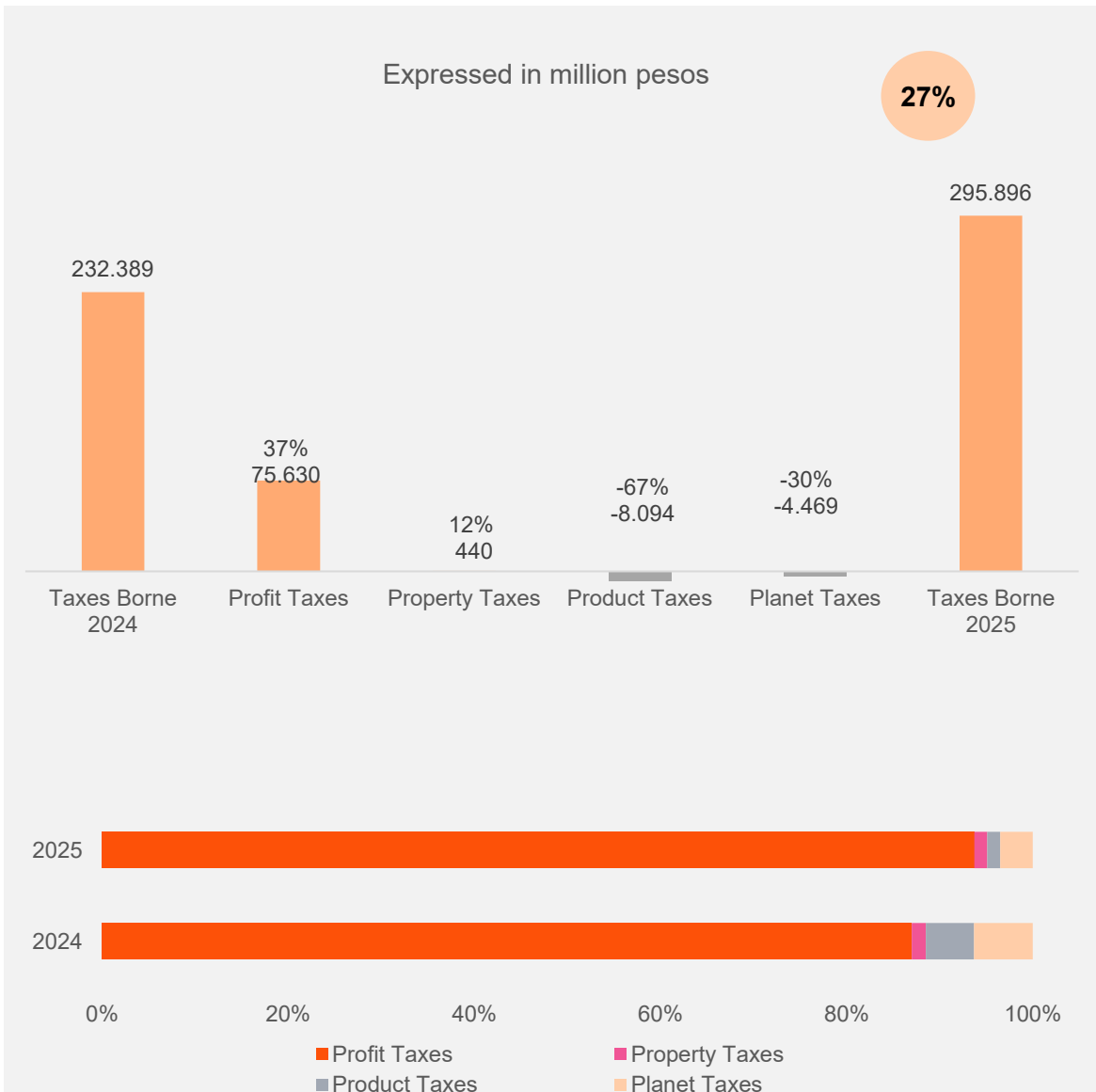
Among the categories of Taxes Borne, the taxes that represent the largest contribution correspond to **Profit Taxes** and **Planet taxes**. The **Profit taxes** category is mainly formed by the **Corporate Income Tax**, while the **Planet taxes** includes the **Tax on polluting emissions**.



Enel Chile's TTC in 2025



Profile of Taxes Borne



The category of **Taxes Borne** recorded an increase of **27%** between the **2024 and 2025** commercial years. This variation is mainly explained by the following factors:

- i) **Product taxes**, which decreased by **67%** compared to the previous year. This variation is mainly explained by a change at Enel Américas S.A., which began providing services subject to VAT. As a result, by generating output VAT, the VAT associated with its purchases ceased to qualify as non-recoverable VAT and, therefore, was no longer recorded as a cost, as the company became a VAT taxpayer entitled to input VAT credits.
- ii) **Profit taxes**, which increased by **37%** compared to the previous year. This is mainly explained by: i) higher annual income tax payments in the commercial year 2025, compared to the commercial year 2024, resulting from higher taxable profits at Enel Generación Chile S.A., associated with increased sales and lower fuel consumption costs. ii) an increase in Monthly Provisional Payments (PPM) at Enel Generación Chile S.A., as a result of increases in both the PPM rate and taxable income. However, during 2025, a tax credit related to payments of non-use water rights fees was applied, which allowed PPM payments to be reduced for two months.
- iii) **Planet taxes**, which decreased by **30%** compared to the previous year. This variation is mainly explained by electricity generation from the thermal fleet, which constitutes the taxable event for this tax. In 2024, lower thermal energy generation was recorded compared to 2023, due to dispatch decisions made by the system operator and reduced plant availability as a result of maintenance activities. The tax associated with such generation is paid in April of the following year.

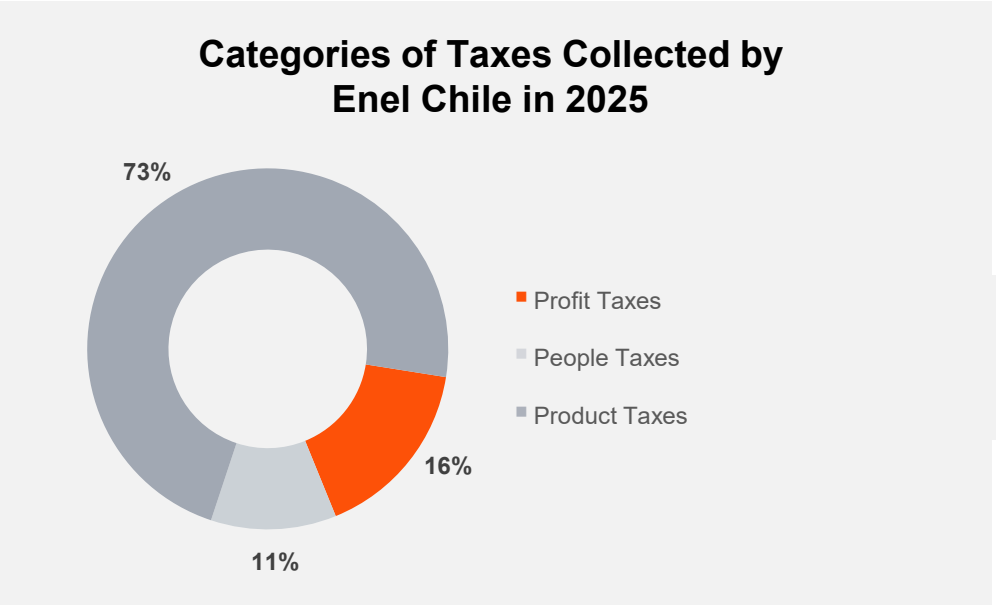
Enel Chile's TTC in 2025

Analysis of Taxes collected

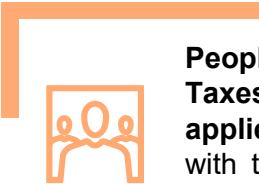
Profile of Taxes Collected

Taxes Collected by Enel Chile S.A. Group and paid to the Treasury on behalf of third parties during commercial year 2025 amounted to **152.208 million pesos**.

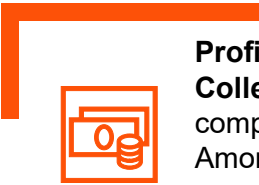
Taxes Collected are divided into categories, among which **Product taxes** collected by the Enel Chile S.A. Group are the most significant, accounting for **73%** of total taxes collected.



Product taxes represent **73%** of the total Taxes Collected, which amounts to **110.211 million pesos**. This category is mainly composed of **Value Added Tax (VAT) collected**. Among the companies consolidated within the Enel Chile S.A. Group, **Empresa Eléctrica Pehuenche S.A.** accounted for **33%** of the total contribution of **Product Taxes Collected**.



People Taxes amounted to **17.110 million pesos** representing **11%** of the total Taxes Collected. This category is mainly composed of **tax withholdings applied to employee salaries**, accounting for **98%** of the total. The companies with the highest contribution in this category were **Enel Chile S.A.** and **Enel Generación Chile S.A.**, representing **31%** and **27%**, respectively.



Profit Taxes during the commercial year 2025, represent **16%** of total Taxes Collected, amounting to **24.887 million pesos**. This category is mainly composed of **Additional Withholding Tax applied to non-residents in Chile**. Among the Group companies, **Enel Chile S.A.** accounted for **57%** of the total amount under this category, positioning itself as the entity with the highest participation.

Enel Chile's TTC in 2025

Analysis of Taxes Collected

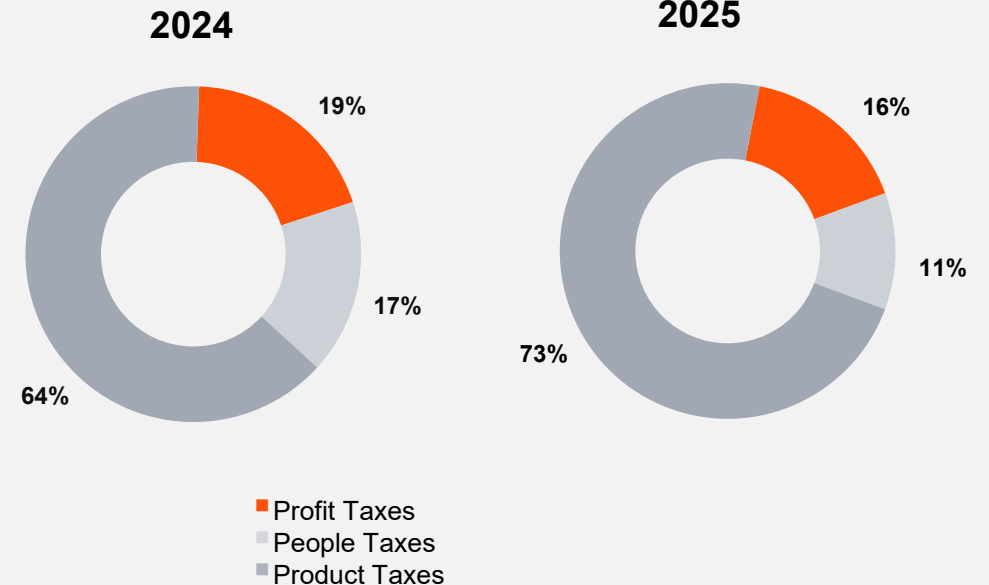
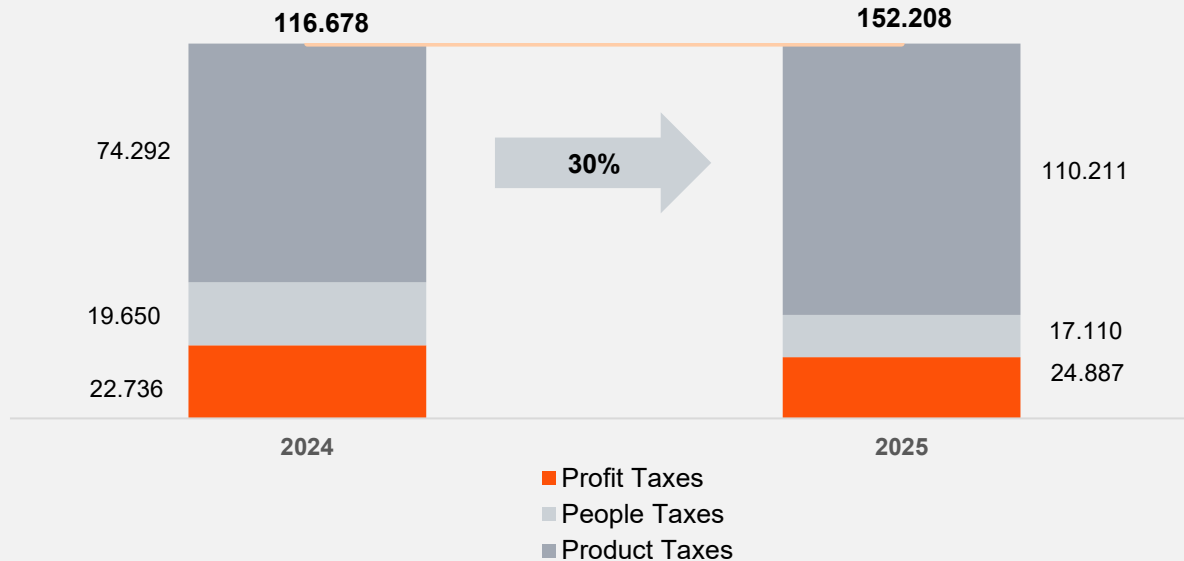
Tendency of the Taxes Collected

Taxes Collected for the commercial year 2025 amounted to **152.208 million pesos**, representing **34%** of the **Total Tax Contribution**. When comparing these data with the commercial year 2024, Taxes Collected for such year reached **116.678 million pesos**, equivalent to **33%** of the Total Tax Contribution. This reflects an increase in their contribution of 35.530 million pesos, representing a **30%** increase in Taxes Collected compared to the previous year.

Within the categories of Taxes Collected, the taxes that represented the largest contributions are **Product taxes** and **Profit taxes**. The Product Taxes category is primarily composed of **VAT**, while Profit Taxes include the **Withholding on earned income to non-residents**.

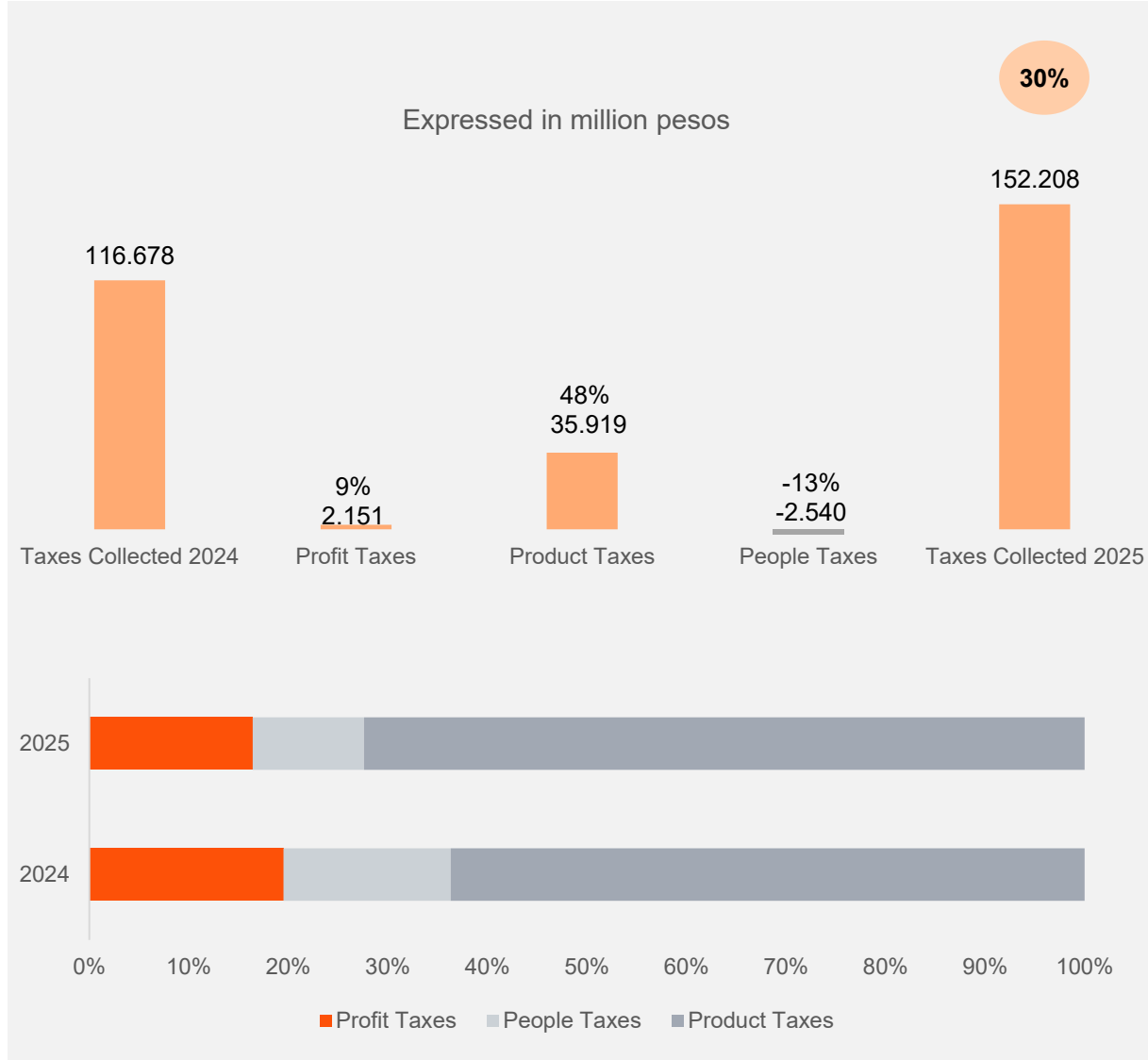
Development of Taxes Collected by Enel Chile group in 2025

Expressed in million pesos



Enel Chile's TTC in 2025

Analysis of Taxes Collected



The **Taxes Collected** category registered an increase of **30%** between commercial years **2024** and **2025**. Such variation is mainly explained by:

- i) **Product Taxes**, which reflected an increase of **48%** compared to the previous year, primarily derived from: i) During commercial year 2024 a VAT Credit remnant was available, principally originated by the significant amounts incurred in the construction of the main plants of Enel Green Power Chile S.A. Such plants finalized their construction during 2024, thus during 2025 the VAT Credit remnant was consumed, hence, a VAT payment was registered. ii) Additionally, in commercial year 2025 a larger payment is observed related to an increase in the sales margin by Enel Distribución Chile S.A., mainly explained by increasing electricity prices.
- ii) **People Taxes**, which reflected a decrease of **13%** compared to the previous year. This variation is explained because, during March and April 2025, Enel Generación Chile S.A. did not made a direct payment of People taxes to public treasury, as such was offset by the utilization of credits related to previous payment of non-water utilization patents.
- iii) **Profit Taxes**, which registered an increase of **9%**. This is explained by the increase in WHT withheld for dividends distributed to non-related shareholders. In Enel Americas S.A. larger dividends were paid in 2025, derived from larger revenue generated in 2024 over 2023, mainly derived from the sale of equity in subsidiaries in Peru. Such effect is partially offset by higher revenue in Enel Chile during 2023, compared with 2024.

Enel Chile's TTC in 2025

TTC indicators

Total Tax Contribution Rate

Year	Ratio
2024	91%*
2025	38%*

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

[1] Earnings before taxes borne is not a traditional figure that can be found in the company's financial statements. As 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.



The Total Tax Contribution Ratio decreased to 38%, mainly due to the increase of earnings before taxes registered in Enel Chile Group Income Statement. Such increase is explained, considering that in commercial year 2025, no adjustments were performed over the reporting currency from pesos to US dollars in Enel Generación Chile S.A. This differs from commercial year 2024, when such adjustment reduced the amount of earnings before taxes.

Enel Chile's TTC in 2025

TTC indicators

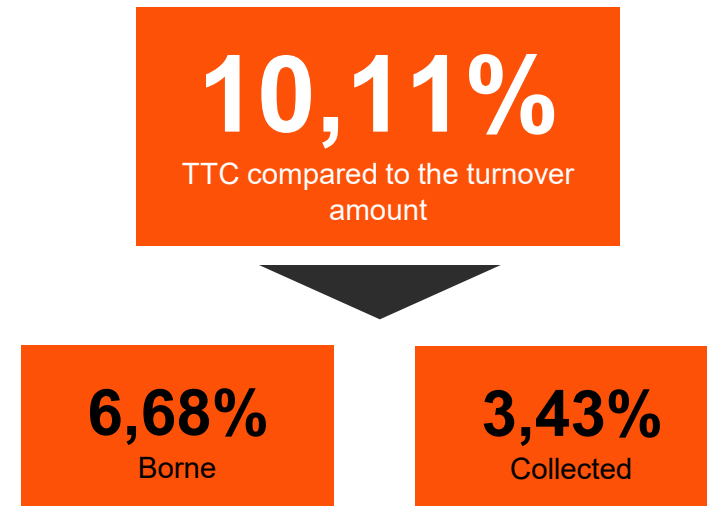
TTC compared to the turnover amount



In Enel Chile Group, for each 100 pesos of turnover, 10,11 are contributed in taxes, of which 6,68 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 borne and collected in the commercial year 2025, 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 10,11% for the commercial year 2025. In such sense, for every 100 CLP of the Company's turnover, 10,11 CLP are allocated to the payment of taxes, of which **6,68** are **Taxes Borne**, and **3,43** are **Taxes Collected**.



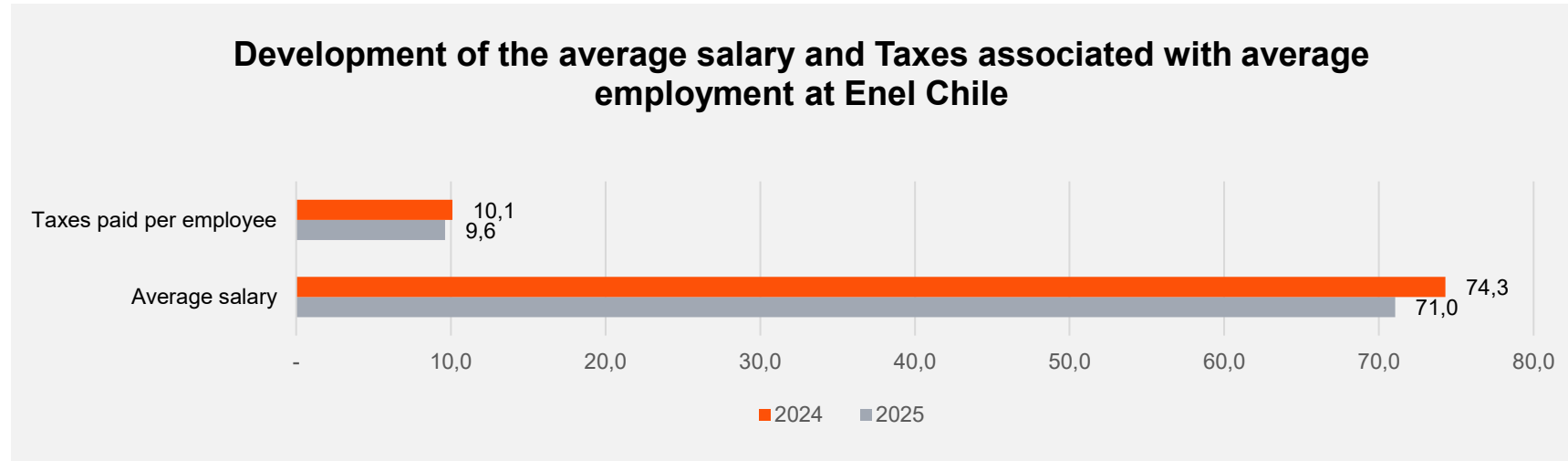
[2] The turnover amount is explained in slide 18.

Enel Chile's TTC in 2025

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.



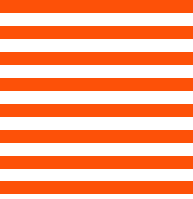
In the commercial year 2025, Enel Chile Group paid **9,6 million pesos** on People Taxes per employee. **100% of such contribution** corresponds to **Taxes Collected on behalf of the employee**, which were collected and paid to the **public treasury** by Enel Chile.

In relation to the **average salary** paid by Enel Chile Group, this amounted to 71 million pesos during the commercial year 2025, reflecting a decrease of 4,3% over the previous period. This variation is explained primarily by a **reduction in personnel** in comparison with the previous period.



The average People Taxes experienced a slight decrease mainly related to a reduction in personnel”

Enel Chile's TTC in 2025



Financial Data	2025 MM\$
Entities N°	14
Employees N°*	1.777
Revenue/turnover amount*	4.431.603
Wages and Salaries*	126.243
Interest*	245.713
Earnings before taxes*	755.553
Earnings before Borne taxes*	773.824
Earnings after taxes*	555.906
Income Tax*	-199.647

TTC Information	2025 MM\$
Total Taxes Borne	295.896
Total Taxes Collected	152.208
Total Tax Contribution	448.104

Taxes Borne	2024 MM\$
Profit Taxes	277.624
Property Taxes	4.004
People taxes	0
Product taxes	4.035
Planet taxes	10.232
TOTAL	295.896

Taxes Collected	2025 MM\$
Profit Taxes	24.887
Property Taxes	0
People taxes	17.110
Product taxes	110.211
Planet taxes	0
TOTAL	152.208

Tax List	Tax Category	Taxes Borne or Taxes Collected	2025 MM\$
Corporate income tax	Profit Taxes	Borne	277.624
Withholdings on payments to non-residents	Profit Taxes	Collected	24.887
Tax on real property	Property Tax	Borne	3.863
Regional development	Property Tax	Borne	141
Withholdings on earned income	People taxes	Collected	16.808
Employee social security contributions	People taxes	Collected	302
Non-Recoverable VAT	Product taxes	Borne	950
Customs Duties	Product taxes	Borne	3.085
Stamp Tax	Product taxes	Borne	0
VAT (Net position)	Product taxes	Collected	110.012
Withholding taxes on fees	Product taxes	Collected	200
Tax on hydrocarbons	Planet taxes	Borne	0
Tax on polluting emissions	Planet taxes	Borne	10.232
TOTAL			448.104

Other regulatory payments	2025
Mining and maritime concessions	20
Non-water use patent	3.457
Commercial License	3.397
Total payments to public administrations	6.874

TTC indicators	
1 Total Tax Contribution Ratio*	38%
2 TTC regarding to turnover	10,11%
2.1 Borne taxes of turnover	6,68%
2.2 Collected taxes of turnover	3,43%
3 Wages and Salaries per Employee	71,0
4 Taxes paid per Employee	9,6

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

* This report solely considers the financial information of Enel Chile S.A. and its subsidiaries.

5. Other payments performed to Public Administrations

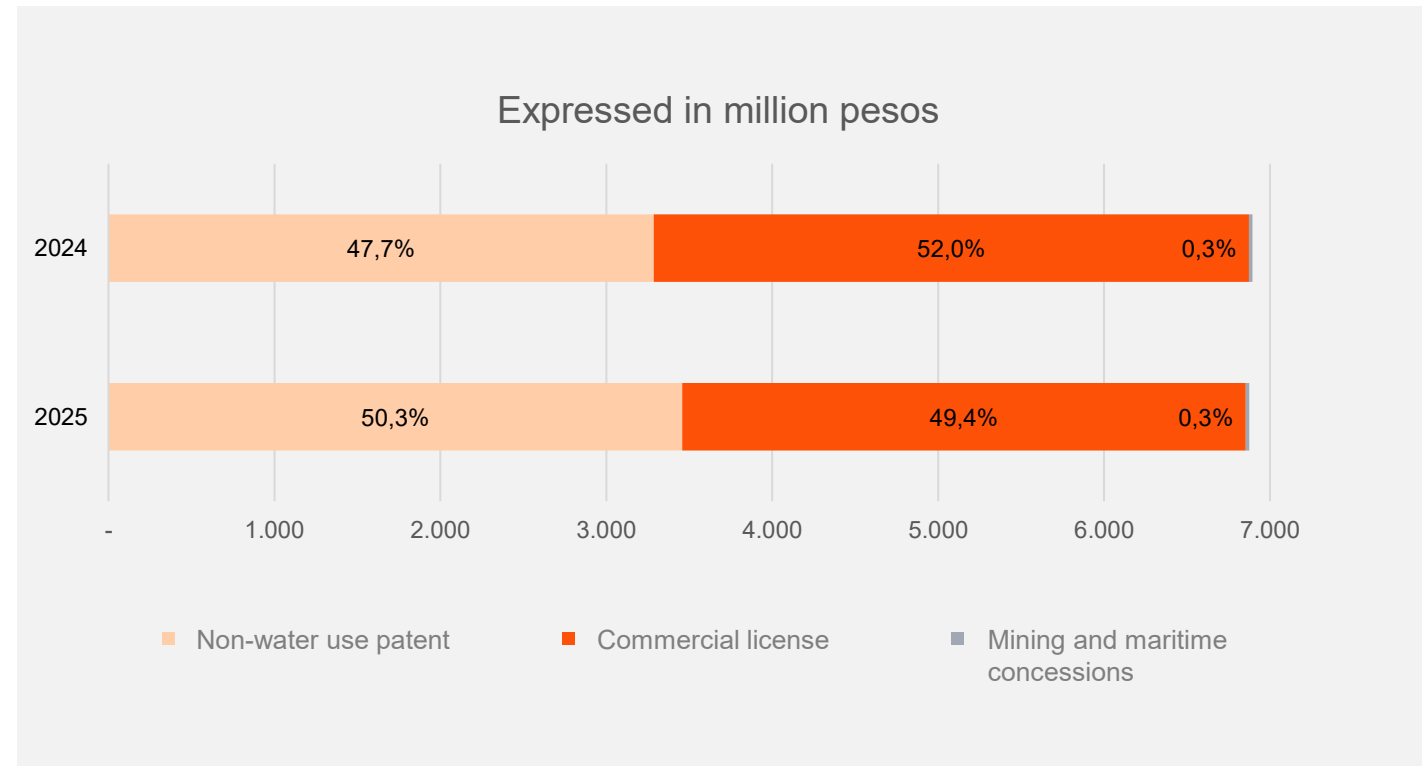


Other payments made to the Public Administration

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 2025, the payments performed by Enel Chile to the different Public Administrations amounted to 6.874 million pesos, which correspond to a similar registry related to the previous year, as follows:

- (i) **Nonwater use patents:** represents 50,3% of the total amounts paid to the public administration. From the graphic displayed it can be noted a slight increase during commercial year 2025, which in relative terms equals 5%. 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 49,4 % of the total amounts paid to the public administration. The payment of commercial patents has decrease in 5% in relation to year 2024, due primarily to a lower determination basis. Such decrease derives from a reduction on the tax equity of Enel Green Power Chile S.A. in commercial year 2023, as a consequence of the spin off and incorporation of Arcadia Generación Solar S.A., entity transferred during such year.
- (iii) **Mining and Maritime Concessions:** represents a quota close to 0,3% of the total amounts paid to the public administration



6. Appendix



Enel Chile's TTC in 2024

Financial Data	2024 MM\$
Entities N°	14
Employees N°*	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 Information	2024 MM\$
Total Taxes Borne	232.389
Total Taxes Collected	116.678
Total Tax Contribution	349.067

Taxes Borne	2024 MM\$	Taxes Collected	2024 MM\$
Profit taxes	201.994	Profit taxes	22.736
Property Taxes	3.564	Property Taxes	0
People taxes	0	People taxes	19.650
Product taxes	12.130	Product taxes	74.292
Planet taxes	14.701	Planet taxes	0
TOTAL	232.389	TOTAL	116.678

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

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 Taxes Borne of turnover	5,83%
2.2 Taxes Collected of turnover	2,93%
3 Wages and Salaries per Employee	74,26
4 Taxes paid per Employee	10,07

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

*Only the economic information within the Enel Chile S.A. perimeter and its subsidiaries are considered

Appendix II

Tax Catalogue

TAXES	State Tax	Federal/ Regional Tax	Local Tax	Tax Borne	Tax Collected	Scope
PROFIT TAXES						
INCOME TAX	✓			✓		✓
ADVANCE INCOME TAX	✓			✓		✓
WHT (SERVICES AND FINANCING INTEREST)	✓				✓	✓
WHT SERVICES	✓				✓	✓
WHT ON DIVIDENDS PERFORMED TO FOREIGN SHAREHOLDERS	✓				✓	✓
PROPERTY TAXES						
REAL ESTATE TAX	✓			✓		✓
REAL ESTATE SURTAX	✓			✓		✓
REGIONAL DEVELOPMENT CONTRIBUTION TAX	✓			✓		✓
PEOPLE TAXES						
People taxes	✓				✓	✓
SOCIAL SECURITY (NATIONAL HEALTH FUND)	✓				✓	✓
PRODUCT TAXES						
VAT	✓				✓	✓
WITHHOLDING FROM FEE INVOICES	✓				✓	✓
NON-RECOVERABLE VAT	✓			✓		✓
STAMP TAX	✓			✓		✓
DUTY TAX	✓			✓		✓
PLANET TAXES						
SPECIFIC PETROLEUM TAX	✓			✓		✓
TAX ON POLLUTING EMISSIONS (STARTING 2018)	✓			✓		✓
OTHER PAYMENTS PERFORMED TO THE PUBLIC ADMINISTRATION						
COMMERCIAL LICENSES		✓		✓		✓
NON-WATER UTILIZATION PATENTS	✓			✓		✓
MARITIME AND MINING CONCESSIONS	✓			✓		✓



Total Tax Contribution ENEL Chile Group 2025

March 2026

pwc

enel