



ANNUAL CONSOLIDATED FINANCIAL STATEMENTS
ENEL CHILE AND SUBSIDIARIES 2023



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CONTENTS

I. INDEPENDENT AUDITOR'S REPORT

II. CONSOLIDATED FINANCIAL STATEMENTS

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME, BY NATURE
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
CONSOLIDATED STATEMENTS OF CASH FLOWS, DIRECT

III. NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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



Independent Auditors' Report

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

Opinion

We have audited the accompanying consolidated financial statements of Enel Chile S.A. and its Subsidiaries, which comprise the consolidated statements of financial position as of December 31, 2023 and 2022, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2023, 2022 and 2021 and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Enel Chile S.A. and its Subsidiaries as of December 31, 2023 and 2022, and the results of their operations and their cash flows for the years ended December 31, 2023, 2022 and 2021 in accordance with International Financial Reporting Standards, issued by the International Accounting Standards Board (IASB).

Basis for the opinion

We conducted our audits in accordance with Auditing Standards Generally Accepted in Chile. Our responsibilities under those standards are further described in paragraphs under section "Auditors' Responsibilities for the Audit of the Consolidated Financial Statements" of our report. In accordance with the ethical requirements relevant to our audits of the consolidated financial statements, we are required to be independent of Enel Chile S.A. and its Subsidiaries and to comply with other ethical responsibilities in accordance with such requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's responsibility for the consolidated financial statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with IFRS issued by the IASB. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, Management is responsible for assessing whether events or conditions exist, which, considered as a whole, may cast significant doubt as to Enel Chile S.A. and its Subsidiaries' ability to continue as a going concern for, at least, twelve months from the reporting period, without limiting to such period.



Auditors' responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high, but not absolute, level of assurance and, accordingly, does not guarantee that an audit performed in accordance with Generally Accepted Auditing Standards in Chile will always detect a material misstatement when it exists. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting a material misstatement due to error, as fraud may involve collusion, forgery, intentional omissions, concealment, misrepresentations or Management's override of controls. A material misstatement is considered material if, individually or in the aggregate, it could influence the judgment of a reasonable user of these consolidated financial statements.

As part of an audit in accordance with Generally Accepted Auditing Standards in Chile, we:

- exercise our professional judgment and maintain our professional skepticism throughout the audit;
- identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks. Those procedures include an examination, on a test basis, of evidence supporting the amounts and disclosures in the consolidated financial statements;
- obtain an understanding of internal control relevant to an audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of Enel Chile S.A. and its Subsidiaries. Accordingly, we express no such opinion.
- we evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by Management, as well as the appropriateness of the overall presentation of the consolidated financial statements;
- we conclude whether, in our judgment, events or conditions exist that may cast significant doubt on Enel Chile S.A. and Subsidiaries' ability to continue as a going concern for a reasonable period of time.

We are required to communicate to those charged with governance, among other matters, the planned timing and scope of the audit, and significant audit findings, including any significant deficiencies and material weaknesses in internal control that we identified during our audit.

Nolberto Pezzati

KPMG Ltda.

Santiago, February 28, 2024

ENEL CHILE S.A. AND SUBSIDIARIES

Consolidated Statements of Financial Position As of December 31, 2023 and 2022

In thousands of Chilean pesos - ThCh\$

ASSETS	Note	12-31-2023	12-31-2022
CURRENT ASSETS			
Cash and cash equivalents	6	563,291,290	875,213,699
Other current financial assets	7	67,736,634	3,530,216
Other current non-financial assets	8.a	100,497,325	192,640,352
Trade and other receivables, current	9	1,449,294,549	1,509,513,355
Current accounts receivable from related parties	10	50,274,125	256,268,604
Inventories	11	58,761,879	77,916,093
Current tax assets	12	81,115,457	120,558,367
Total current assets other than assets or groups of assets for disposal classified as held for sale or as held for distribution to owners		2,370,971,259	3,035,640,686
Non-current assets or disposal groups held for sale	5	-	28,601,633
TOTAL CURRENT ASSETS	<i>[Subtotal]</i>	2,370,971,259	3,064,242,319
NON-CURRENT ASSETS			
Other non-current financial assets	7	11,602,385	59,827,640
Other non-current non-financial assets	8.a	238,393,864	78,276,341
Trade and other non-current receivables	9	903,678,141	691,147,645
Investments accounted for using the equity method	13	25,353,785	17,752,778
Intangible assets other than goodwill	14	195,009,500	191,441,263
Goodwill	15	884,464,658	883,613,429
Property, plant and equipment	16	6,850,184,820	6,572,353,994
Investment property	17	7,340,561	7,348,262
Right-of-use assets	18	269,052,555	233,698,432
Deferred tax assets	19.b	77,669,508	65,877,629
TOTAL NON-CURRENT ASSETS	<i>[Subtotal]</i>	9,462,749,777	8,801,337,413
TOTAL ASSETS		11,833,721,036	11,865,579,732

ENEL CHILE S.A. AND SUBSIDIARIES

Consolidated Statements of Financial Position (continued) As of December 31, 2023 and 2022

In thousands of Chilean pesos - ThCh\$

LIABILITIES AND EQUITY	Note	12-31-2023	12-31-2022
CURRENT LIABILITIES			
Other current financial liabilities	20	615,014,915	68,519,783
Current lease liabilities	21	24,138,193	19,020,636
Trade and other payables, current	24	1,464,491,965	1,743,892,909
Current accounts payable to related parties	10	462,578,466	946,498,574
Other current provisions	25	25,152,710	22,902,006
Current tax liabilities	12	160,107,212	334,336,370
Other current non-financial liabilities	8.b	42,434,883	33,321,602
Total current liabilities other than assets or groups of liabilities for disposal classified as held for sale or as held for distribution to owners		2,793,918,344	3,168,491,880
Liabilities included in groups of assets for disposal classified as held for sale	5	-	-
TOTAL CURRENT LIABILITIES	<i>[Subtotal]</i>	2,793,918,344	3,168,491,880
NON-CURRENT LIABILITIES			
Other non-current financial liabilities	20	1,904,512,941	2,183,803,256
Non-current lease liabilities	21	243,924,027	216,664,919
Trade and other payables non-current	24	595,534,857	308,308,862
Non-Current accounts payable to related parties	10	1,034,791,219	1,147,096,713
Other long-term provisions	25	211,600,686	189,470,243
Deferred tax liabilities	19.b	172,512,663	199,016,494
Non-current provisions for employee benefits	26	62,820,044	62,699,415
Other non-current non-financial liabilities	8.b	53,219,983	1,088,647
TOTAL NON-CURRENT LIABILITIES	<i>[Subtotal]</i>	4,278,916,420	4,308,148,549
TOTAL LIABILITIES		7,072,834,764	7,476,640,429
EQUITY			
Share and paid-in capital	27.1	3,882,103,470	3,882,103,470
Retained earnings		2,917,851,065	2,474,432,817
Other reserves	27.5	(2,353,874,617)	(2,259,335,392)
Equity attributable to shareholders of Enel Chile	<i>[Subtotal]</i>	4,446,079,918	4,097,200,895
Non-controlling interests	27.6	314,806,354	291,738,408
TOTAL EQUITY		4,760,886,272	4,388,939,303
TOTAL LIABILITIES AND EQUITY		11,833,721,036	11,865,579,732

ENEL CHILE S.A. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income, by Nature For the years ended December 31, 2023, 2022 and 2021

In thousands of Chilean pesos - ThCh\$

		January - December		
STATEMENTS OF PROFIT (LOSS)	Note	2023	2022	2021
Revenue	28	4,262,591,097	4,379,000,090	2,829,682,404
Other operating income	28	117,654,896	577,431,773	25,547,131
Revenues and other operating income	<i>[Subtotal]</i>	4,380,245,993	4,956,431,863	2,855,229,535
Raw materials and consumables used	29	(2,995,585,459)	(3,399,524,067)	(2,011,305,404)
Contribution Margin	<i>[Subtotal]</i>	1,384,660,534	1,556,907,796	843,924,131
Other work performed by the entity and capitalized	16.b.2	39,629,466	44,569,685	31,157,196
Employee benefits expense	30	(172,787,800)	(158,239,393)	(163,345,154)
Depreciation and amortization expense	31.a	(253,399,784)	(238,272,951)	(210,927,656)
Impairment (loss) reversal recognized in profit or loss	31.b	(7,023,888)	(1,547,699)	(32,898,854)
Impairment (loss) impairment gain and reversal of impairment loss determined in accordance with IFRS 9	31.b	(10,773,445)	(22,025,354)	(18,765,175)
Other expenses, by nature	32	(212,543,865)	(269,034,847)	(189,550,825)
Operating Income	<i>[Subtotal]</i>	767,761,218	912,357,237	259,593,663
Other gains	33	221,846,937	981,981,296	10,137,284
Financial income	34	134,253,836	50,414,585	26,420,400
Financial costs	34	(247,067,556)	(193,618,033)	(174,043,116)
Share of profit of associates and joint ventures accounted for using the equity method	13	5,702,088	3,281,241	3,177,409
Foreign currency exchange differences	34	(856,350)	18,401,453	(15,334,368)
Gains or losses from indexed assets and liabilities	34	25,285,703	5,862,890	5,897,520
Profit (loss) before taxes	<i>[Subtotal]</i>	906,925,876	1,778,680,669	115,848,792
Income tax expense	19.a	(226,912,485)	(469,696,880)	(15,138,658)
PROFIT (LOSS)	<i>[Subtotal]</i>	680,013,391	1,308,983,789	100,710,134
Profit (loss) attributable to				
Profit (loss) attributable to owners of the parent		633,455,775	1,252,082,258	85,153,969
Profit (loss) attributable to non-controlling interests	27.6	46,557,616	56,901,531	15,556,165
Profit (loss)		680,013,391	1,308,983,789	100,710,134
Basic earnings per share				
Basic earnings (losses) per share	Ch\$ / Share	9.16	18.10	1.23
Weighted average number of outstanding shares	Th	69,166,557	69,166,557	69,166,557
Diluted earnings per share				
Diluted earnings (losses) per share	Ch\$ / Share	9.16	18.10	1.23
Weighted average number of outstanding shares	Th	69,166,557	69,166,557	69,166,557

ENEL CHILE S.A. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income, by Nature (continued)

For the years ended December 31, 2023, 2022 and 2021

In thousands of Chilean pesos - ThCh\$

STATEMENTS OF COMPREHENSIVE INCOME	Note	January - December		
		2023	2022	2021
Gains (losses)		680,013,391	1,308,983,789	100,710,134
Components of other comprehensive income that will not be reclassified subsequently to profit or loss, before taxes				
Profit (loss) from defined benefit plans	26.2.b	(27,122)	(7,304,757)	12,547,898
Other comprehensive loss that will not be reclassified subsequently to profit or loss	<i>[Subtotal]</i>	(27,122)	(7,304,757)	12,547,898
Components of other comprehensive income that will be reclassified subsequently to profit or loss, before taxes				
Gains (losses) from foreign currency translation differences		54,024,068	18,994,934	197,099,813
Gains (losses) on measuring financial asset at fair value through other comprehensive income		(44)	(2)	31
Share of other comprehensive income from associates and joint ventures accounted for using the equity method	13.1	13,494	1,043,185	359,797
Gains (losses) on cash flow hedges		(270,587,570)	67,832,602	(455,116,679)
Adjustments from reclassification of cash flow hedges, transferred to profit or loss		81,979,339	79,672,895	48,145,467
Other comprehensive income that will be reclassified subsequently to profit or loss	<i>[Subtotal]</i>	(134,570,713)	167,543,614	(209,511,571)
Total components of other comprehensive income (loss) before taxes	<i>[Subtotal]</i>	(134,597,835)	160,238,857	(196,963,673)
Income tax related to components of other comprehensive income that will not be reclassified subsequently to profit or loss				
Income tax related to defined benefit plans		7,323	1,972,561	(3,387,932)
Income tax related to components of other comprehensive income that will not be reclassified subsequently to profit or loss	<i>[Subtotal]</i>	7,323	1,972,561	(3,387,932)
Income tax related to components of other comprehensive income that will be reclassified subsequently to profit or loss				
Income tax related to cash flow hedge		50,924,221	(39,826,484)	109,882,227
Income tax related to financial assets at fair value through other comprehensive income		12	1	(8)
Income tax related to components of other comprehensive income that will be reclassified subsequently to profit or loss	<i>[Subtotal]</i>	50,924,233	(39,826,483)	109,882,219
Total other comprehensive (loss) income		(83,666,279)	122,384,935	(90,469,386)
TOTAL COMPREHENSIVE INCOME		596,347,112	1,431,368,724	10,240,748
Comprehensive income (loss) attributable to:				
Owners of Enel Chile		551,958,629	1,363,350,140	(17,917,889)
Non-controlling interests		44,388,483	68,018,584	28,158,637
TOTAL COMPREHENSIVE INCOME		596,347,112	1,431,368,724	10,240,748

ENEL CHILE S.A. AND SUBSIDIARIES
Consolidated Statements of Changes in Equity
For the years ended December 31, 2023, 2022 and 2021
In thousands of Chilean pesos - ThCh\$

Consolidated Statement of Changes in Equity	Share and Paid-in Capital (1)	Translation Reserve (2)	Reserve for Cash Flow Hedges	Changes in Other Reserves				Other Comprehensive Income	Other Miscellaneous Reserves	Total Other Reserves (3)	Retained Earnings	Equity attributable to owners of the parent to Shareholders of Enel Chile	Non-Controlling Interests (4)	Total Equity
				Reserve for Defined Benefit Plans	Reserve for Gains and Losses on measuring Financial Asset at Fair Value through Other Comprehensive Income									
Opening balance as of January 1, 2021	3,882,103,470	103,650,093	(102,946,095)	-	1,783	705,781	(2,278,331,266)	(2,277,625,485)	1,747,437,805	3,351,915,790	242,358,709	3,594,274,499		
Changes in equity														
Comprehensive income	-	-	-	-	-	-	-	-	85,153,969	85,153,969	15,556,165	100,710,134		
Profit (loss)	-	-	-	-	-	-	-	-	-	-	-	-		
Other comprehensive income (loss)	-	176,151,370	(288,577,039)	8,993,993	21	(103,431,655)	359,797	(103,071,858)	-	(103,071,858)	12,602,472	(90,469,386)		
Comprehensive income	-	-	-	-	-	-	-	-	-	-	(17,917,889)	28,158,637		
Dividends	-	-	-	-	-	-	-	-	(238,399,472)	(238,399,472)	(21,782,812)	(260,182,284)		
Increase (decrease) from other changes	-	-	-	(8,993,993)	-	(8,993,993)	2,269,924	(6,724,069)	8,993,993	2,269,924	(109,989)	2,159,935		
Total changes in equity	-	176,151,370	(288,577,039)	-	21	(112,425,648)	2,629,721	(109,795,927)	(144,251,510)	(254,047,437)	6,265,836	(247,781,601)		
Closing balance as of December 31, 2021	3,882,103,470	279,801,463	(391,523,134)	-	1,804	(111,719,867)	(2,275,701,545)	(2,387,421,412)	1,603,186,295	3,097,868,353	248,624,545	3,346,492,898		
Changes in equity														
Comprehensive income	-	-	-	-	-	-	-	-	1,252,082,258	1,252,082,258	56,901,531	1,308,983,789		
Profit (loss)	-	-	-	-	-	-	-	-	-	-	-	-		
Other comprehensive income (loss)	-	17,081,503	99,387,492	(5,211,060)	(2)	111,257,933	9,949	111,267,882	-	111,267,882	11,117,053	122,384,935		
Comprehensive income	-	-	-	-	-	-	-	-	-	-	1,363,350,140	68,018,584		
Dividends	-	-	-	-	-	-	-	-	(375,624,676)	(375,624,676)	(23,365,365)	(398,990,041)		
Increase (decrease) from other changes	-	(178,457)	(1,033,235)	5,211,060	-	3,999,368	12,818,770	16,818,138	(5,211,060)	11,607,078	(1,539,356)	10,067,722		
Total changes in equity	-	16,903,046	98,354,257	-	(2)	115,257,301	12,828,719	128,086,020	871,246,522	999,332,542	43,113,863	1,042,446,405		
Closing balance as of December 31, 2022	3,882,103,470	296,704,509	(293,168,877)	-	1,802	3,537,434	(2,262,872,826)	(2,259,335,392)	2,474,432,817	4,097,200,895	291,738,408	4,388,939,303		
Changes in equity														
Comprehensive income	-	-	-	-	-	-	-	-	633,455,775	633,455,775	46,557,616	680,013,391		
Profit (loss)	-	-	-	-	-	-	-	-	-	-	-	-		
Other comprehensive income (loss)	-	49,855,870	(131,365,686)	(794)	(30)	(81,510,640)	13,494	(81,497,146)	-	(81,497,146)	(2,169,133)	(83,666,279)		
Comprehensive income	-	-	-	-	-	-	-	-	-	-	551,958,629	44,388,483		
Dividends	-	-	-	-	-	-	-	-	(190,036,734)	(190,036,734)	(21,769,278)	(211,806,012)		
Increase (decrease) from other changes	-	(20,004,872)	-	794	-	(20,004,078)	6,961,999	(13,042,079)	(793)	(13,042,872)	448,741	(12,594,131)		
Total changes in equity	-	29,850,998	(131,365,686)	-	(30)	(101,514,718)	6,975,493	(94,539,225)	443,418,248	348,879,023	23,067,946	371,346,969		
Closing balance as of December 31, 2023	3,882,103,470	326,555,507	(424,534,563)	-	1,772	(97,977,284)	(2,255,897,333)	(2,353,874,617)	2,917,851,065	4,446,079,918	314,806,354	4,760,886,272		

- (1) See Note 27.1
- (2) See Note 27.3
- (3) See Note 27.5
- (4) See Note 27.6

ENEL CHILE S.A. AND SUBSIDIARIES
**Consolidated Statements of Cash Flows, Direct Method
For the years ended December 31, 2023, 2022 and 2021**

In thousands of Chilean pesos - ThCh\$

Statements of Cash Flows - Direct Method	Note	2023	2022	2021
Cash flows from (used in) operating activities				
Types of collection from operating activities				
Collections from the sale of goods and services		5,886,342,023	5,509,393,246	3,686,363,387
Collections from premiums and services, annual payments, and other obligations from policies held		1,480,372	554,616	14,095,650
Collections from leasing and subsequent sale of such assets		44,527,326	14,082,550	13,674,456
Other collections from operating activities		331,924	43,343,670	142,770
Types of payment in cash from operating activities				
Payments to suppliers for goods and services		(4,638,105,198)	(4,469,547,402)	(2,917,132,449)
Payments to and on behalf of employees		(146,490,612)	(147,549,249)	(134,092,365)
Payments of premiums and services, annual payments, and other obligations from policies held		(25,880,528)	(26,594,156)	(23,852,317)
Payments to manufacture or acquire assets held to lease to others and subsequently held for sale		-	-	(1,026,749)
Other payments for operating activities		(113,331,811)	(108,055,801)	(108,405,395)
Cash flows from (used in) operating activities				
Income taxes paid		(294,998,284)	(59,828,183)	(112,104,283)
Other cash outflows, net		(8,212,967)	(11,020,478)	(4,769,890)
Net cash flows from operating activities		705,662,245	744,778,813	412,892,815
Cash flows from (used in) investing activities				
Cash flows from the loss of control of subsidiaries or other businesses	6.d)	520,086,080	1,234,493,876	-
Cash flows used to obtain the control of subsidiaries or other businesses		(63,727)	-	-
Other cash payments to acquire equity or debt instruments of other entities		(1,470,000)	(4,664,044)	(69,575)
Other collections from the sale of shares in joint ventures	13.3.b)	29,662,554	-	11,786,767
Other cash payments to acquire shares in joint ventures		-	(29,940,350)	-
Loans to related companies		-	(43,013)	(1,402,847)
Proceeds from the sale of property, plant and equipment		33,979,203	1,482,597	18,197,075
Purchases of property, plant and equipment		(636,792,401)	(915,692,779)	(748,013,237)
Proceeds from the sale of intangible assets		-	-	2,489,340
Acquisition of intangible assets		(25,631,385)	(21,868,532)	(38,059,298)
Collections from reimbursement of advances and loans granted to others	6.e)	-	172,369,859	-
Payments for future, forward, option and swap contracts		(54,333,349)	(26,695,926)	(4,791,872)
Collections from future, forward, option and swap contracts		13,710,904	25,298,133	11,607,175
Cash receipts from related parties		-	-	1,381,763
Dividends received		27,540	484,369	7,023,030
Interest received		34,586,244	20,152,225	3,296,869
Other cash inflows (outflows)		-	194,964	-
Net cash flows from (used in) investing activities		(86,238,337)	455,571,379	(736,554,810)
Cash flows from (used in) financing activities				
Proceeds from long-term loans	6.f)	248,718,361	263,892,100	77,273,500
Proceeds from short-term loans	6.f)	273,777	448,854,514	-
Loans from related companies	6.f)	767,682,700	602,033,501	633,799,000
Payments of loans	6.f)	(84,762,889)	(510,046,267)	(33,736,628)
Payments on borrowings and lease liabilities	6.f)	(18,418,666)	(6,613,399)	(6,060,566)
Payments of loans to related entities	6.f)	(1,255,012,700)	(1,187,697,500)	-
Dividends paid		(401,593,903)	(39,609,648)	(231,068,611)
Interest paid	6.f)	(193,172,908)	(186,961,822)	(142,891,300)
Other outflows of cash, net	6.f)	2,050,585	(12,507,838)	(4,083,886)
Net cash flows (used in) from financing activities		(934,235,643)	(628,656,359)	293,231,509
Net increase (decrease) in cash and cash equivalents before effect of exchange rate movements		(314,811,735)	571,693,833	(30,430,486)
Effect of exchange rate changes on cash and cash equivalents				
Effect of exchange rate changes on cash and cash equivalents		2,889,326	(6,455,274)	8,369,613
Net increase (decrease) in cash and cash equivalents		(311,922,409)	565,238,559	(22,060,873)
Cash and cash equivalents at beginning of year	6	875,213,699	309,975,140	332,036,013
Cash and cash equivalents at end of year	6	563,291,290	875,213,699	309,975,140

Enel Chile S.A. and subsidiaries

Notes to the Consolidated Financial Statements

1.	General information	12
2.	Basis of presentation for consolidated financial statements	13
2.1.	Accounting principles	13
2.2.	New accounting pronouncements	13
2.3.	Responsibility for the information, judgments and estimates provided	17
2.4.	Subsidiaries	19
2.5.	Investments in associates	20
2.6.	Joint arrangements	20
2.7.	Basis of consolidation and business combinations	21
2.8.	Functional currency	22
2.9.	Conversion of financial statements denominated in foreign currency	22
a)	Property, plant and equipment	24
b)	Investment property	25
c)	Goodwill	26
d)	Intangible assets other than goodwill	26
d.1)	Research and development expenses	26
d.2)	Other intangible assets	26
e)	Impairment of non-financial assets	27
f)	Leases	29
f.1)	Lessee	29
f.2)	Lessor	30
g)	Financial instruments	30
g.1)	Financial assets other than derivatives	30
g.2)	Cash and cash equivalents	31
g.3)	Impairment of financial assets	31
g.4)	Financial liabilities other than derivatives	33
g.5)	Derivative financial instruments and hedge accounting	33
g.6)	Derecognition of financial assets and liabilities	34
g.7)	Offsetting of financial assets and financial liabilities	35
g.8)	Financial guarantee contracts	35
h)	Fair value measurement	35
i)	Investments accounted for using the equity method	36
j)	Inventories	37
k)	Non-current assets (or disposal groups of assets) held for sale or held for distribution to owners and discontinued operations	37
l)	Treasury shares	38
m)	Provisions	38
m.1)	Provisions for post-employment benefits and similar obligations	38
n)	Translation of balances in foreign currency	39
o)	Classification of balances as current and non-current	39
p)	Income taxes	39
q)	Revenue and expense recognition	40
r)	Earnings per share	42
s)	Dividends	42
t)	Share issuance costs	42
u)	Statement of cash flows	43
4.	Sector regulation and electricity system operations	43
a)	Regulatory Framework	43
b)	Regulatory matters	46
c)	Tariff Revisions and Supply Processes	51
5.	Non-current assets held for sale	53
5.1.	Arcadia Generación Solar S.A. Sale Operation	54
5.2.	Sale of the Corporate Building	54
5.3.	Enel Transmisión Sale	55
6.	Cash and cash equivalents	56
7.	Other financial assets	58
8.	Other non-financial assets and liabilities	58
9.	Trade and other receivables	59
10.	Balances and transactions with related parties	66
10.1.	Balances and transactions with related parties	66
a)	Receivables from related parties	66
b)	Accounts payable to related parties	67
c)	Significant transactions and effects on profit or loss:	67
e)	Significant transaction	68
10.2.	Board of directors and key management personnel	70
10.3.	Compensation of key management personnel	72
10.4.	Incentive plans for key management personnel	73
10.5.	Compensation plans linked to share price	73
10.6.	Restricted stock unit program	73
11.	Inventories	74
12.	Current tax assets and liabilities	74
13.	Investments accounted for using the equity method	75

13.1. Investments accounted for using the equity method	75
13.2. Additional financial information on investments in associates	75
13.3. Joint ventures	76
14. Intangible assets other than goodwill	77
15. Goodwill	79
16. Property, plant and equipment	81
17. Investment property	86
18. Right-of-use-assets	87
19. Income tax and deferred taxes	88
a) Income taxes	88
b) Deferred taxes	88
20. Other financial liabilities	91
20.1. Interest-bearing borrowings	91
20.2. Unsecured liabilities	92
20.3. Secured liabilities	93
20.4. Hedged debt	94
20.5. Other information	94
20.6. Future Undiscounted debt flows	95
21. Lease liabilities	96
21.1. Individualization of Lease Liabilities	96
21.2. Undiscounted debt cash flows	97
22. Risk management policy	98
22.1. Interest rate risk	98
22.2. Exchange rate risk	99
22.3. Commodities risk	99
22.4. Liquidity risk	100
22.5. Credit risk	100
22.6. Risk measurement	101
23. Financial instruments	102
23.1. Financial instruments classified by type and category	102
23.2. Derivative instruments	103
23.3. Fair value hierarchy	105
24. Trade and other payables	106
25. Provisions	106
26. Post-employment benefit obligations	108
26.1. General information	108
26.2. Details, changes and presentation in financial statements	108
26.3. Other disclosures	109
27. Equity	110
27.1. Equity attributable to the owners of Enel Chile	110
27.1.1. Subscribed and paid capital and number of shares	110
27.2. Dividends	110
27.3. Foreign currency translation reserves	110
27.4. Restrictions on subsidiaries transferring funds to the parent	110
27.5. Other reserves	111
27.6. Non-controlling Interests	112
28. Revenue and other operating income	113
29. Raw materials and consumables used	114
30. Employee benefits expense	114
31. Depreciation, amortization and impairment loss of property, plant and equipment and financial assets under-IFRS 9	114
32. Other expense, by nature	115
33. Other gains (losses)	115
34. Financial results	116
35. Information by segment	118
35.1. Basis of segmentation	118
35.2. Financial information by business line	120
36. Guarantees with third parties, contingent assets and, liabilities, and other commitments	122
36.1. Direct guarantees	122
36.2. Indirect guarantees	122
36.3. Litigation and arbitration proceedings	123
36.4. Financial restrictions	125
37. Headcount	128
38. Sanctions	128
39. Environment	130
40. Financial information on subsidiaries, summarized	133
41. Subsequent events	134
Appendix 1 Detail of assets and liabilities in foreign currency	135
Appendix 2 Additional information Circular No. 715 of February 3, 2012	137
Appendix 2.1 Supplementary information on trade receivables	139
Appendix 2.2 Estimates of sales and purchases of energy, power and toll	142
Appendix 3 Detail of due dates of payments to suppliers	143

ENEL CHILE S.A. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023 (IN THOUSANDS OF CHILEAN PESOS – THCH\$)

1. General information

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

The Company is a publicly traded corporation with registered address and head office located at Avenida Santa Rosa, No. 76, in Santiago, Chile. Since April 13, 2016, the Company is registered with the securities register of the Chilean Financial Market Commission (“Comisión para el Mercado Financiero” or “CMF”) and since March 31, 2016 is registered with the Securities and Exchange Commission of the United States of America (hereinafter the “U.S. SEC”). On April 21, 2016, the Company’s shares began trading on the Santiago Stock Exchange and the Electronic Stock Exchange. In addition, the Company’s common stock began trading in the United States in the form of American Depositary Shares on the New York Stock Exchange on a “when-issued” basis from April 21, 2016 to April 26, 2017 and on a “regular-way” basis since April 27, 2016.

Enel Chile is a subsidiary of Enel S.p.A. (hereinafter “Enel”), an entity that has direct and indirect ownership interests of 64.93%.

The Company was initially incorporated by public deed dated January 22, 2016 and came into legal existence on March 1, 2016 under the name of Enersis Chile S.A. The Company changed its name to Enel Chile S.A. effective October 4, 2016, when the Company’s name was changed by means of an amendment of the by-laws. For tax purposes, the Company operates under Chilean Tax identification number 76.536.353-5.

As of December 31, 2023, the Group had 2,077 employees. During the year ended December 31, 2023, the Group averaged a total of 2,134 employees (see Note 37).

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

- i) Energy of any kind or form,
- ii) Supplying public services, or services whose main component is energy,
- iii) Telecommunications and information technology services, and
- iv) Internet-based intermediation business.

2. Basis of presentation for consolidated financial statements

2.1. Accounting principles

The consolidated financial statements of Enel Chile as of December 31, 2023, approved by its Board of Directors at its meeting held on February 28, 2024, have been prepared in accordance with International Financial Reporting Standards (IFRS) Accounting Standards, as issued by the International Accounting Standards Board (IASB).

These consolidated financial statements reflect faithfully the financial position of Enel Chile and its subsidiaries as of December 31, 2023 and 2022, and the results of operations, changes in equity and cash flows for the periods ended on December 31, 2023, 2022 and 2021, and the related notes.

These consolidated financial statements voluntarily present 2021 figures of the consolidated statement of comprehensive income, consolidated statement of cash flows, consolidated statement of changes in equity, and related notes.

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

2.2. New accounting pronouncements

a) The following accounting pronouncements have been adopted by the Group effective beginning on January 1, 2023

Amendments and Improvements	Mandatory application for annual periods beginning on or after:
IFRS 17: Insurance contracts	January 1, 2023
Amendments to IAS 1 and Practice document N°. 2: Disclosure of Accounting Policies	January 1, 2023
Amendments to IAS 8: Definition of Accounting Estimates	January 1, 2023
Amendment to IAS 12: Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction	January 1, 2023
Amendments to IAS 12: International Tax Reform – Pillar Two Model Rules	January 1, 2023

IFRS 17 “Insurance Contracts”

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

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

In December 2021, the IASB amended IFRS 17 “Initial Application of IFRS 17 and IFRS 9— Comparative Information” to add a “classification overlay” transition option to address possible accounting mismatches between financial assets and insurance contract liabilities in the comparative information presented on the initial application of IFRS 17.

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

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

Amendments to IAS 1 and IFRS Practice Statement No. 2: “Disclosure of Accounting Policies”

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

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

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

The Management has conducted an evaluation of the materiality of the accounting policies reported in its consolidated financial statements, considering both the materiality of the transactions and the nature of these or other related events or conditions, determining that there are no impacts on its disclosures resulting from the application of these amendments.

Amendments to IAS 8: “Definition of Accounting Estimates”

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

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

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

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

Amendments to IAS 12: “Deferred Tax related to Assets and Liabilities arising from a Single Transaction”

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

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

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

The adoption of these amendments had no impact on the Group's consolidated financial statements at the date of initial application.

Amendments to IAS 12 "International Tax Reform – Pillar Two Model Rules"

On May 23, 2023, the IASB issued amendments to IAS 12 Income Taxes to provide temporary relief to companies regarding the recognition of Deferred tax arising from the International Tax Reform, driven by the Organization for Economic Cooperation and Development (OECD).

In October 2021, the OECD/G20 countries representing more than 90% of the global GDP, agreed on a significant International Tax Reform based on a two-pillar approach to address tax challenges arising from the digitalization of the economy. The OECD issued the rules for the Pillar Two Model in December 2021 to ensure that large multinational corporations would be subject to a minimum tax rate of 15%.

The Amendments introduce a mandatory temporary exception to the recognition and disclosure of deferred taxes arising from the implementation of Pillar Two Model rules, during the period required to implement such process.

These amendments are effective:

- (i) immediately upon issuance of the amendments and retrospectively for the temporary exception for the recognition of deferred taxes; and
- (ii) retrospectively for annual periods beginning on January 1, 2023, for disclosure requirements, which are not mandatory for any interim period ending on December 31, 2023, or before such date.

The adoption of these amendments had no impact on the Group's consolidated financial statements at the date of initial application.

b) Accounting pronouncements effective beginning on January 1, 2024 and after

At the reporting date of these consolidated financial statements, the following accounting pronouncements had been issued by the of IASB, but were not mandatory:

Improvements and Amendments	Mandatory application date:
Amendment to IFRS 16: Lease Liability in a Sale and Leaseback	January 1, 2024
Amendments to IAS 1: Classification of Liabilities as Current or Non-current and Long-term Debt with Covenants	January 1, 2024
Amendments to IAS 7 and IFRS 7: Supplier Finance Arrangements	January 1, 2024
Amendments to IAS 21: Lack of Exchangeability	January 1, 2025

Amendments to IFRS 16 “Lease Liability in a Sale and Leaseback”

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

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

The Management has assessed the estimated impacts of this amendment, concluding that its adoption will not generate effects on the Group’s consolidated financial statements at its initial application date.

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

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

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

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

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

The Management has assessed the estimated impacts of this amendment, concluding that its adoption will not generate effects on the Group’s consolidated financial statements at its initial application date.

Amendments to IAS 7 and IFRS 7: “Supplier Finance Arrangements”

On May 25, 2023, the IASB issued amendments to the disclosure requirements of IAS 7 Statement of Cash Flows and IFRS 7 Financial Instruments – Disclosures to enhance the transparency of supplier finance arrangements and their effects on companies’ liabilities, cash flows, and liquidity risk exposure. These agreements are often referred to as supply chain finance, trade payables finance, or reverse factoring arrangements.

The amendments supplement requirements already in the IFRS and require that an entity discloses the terms and conditions of finance arrangements, quantitative information regarding the liabilities involved in the arrangements, the related payment due date ranges, and information about liquidity risk.

These amendments are applicable to annual periods beginning on or after January 1, 2024. Early adoption is permitted.

Management has assessed the estimated impacts of these amendments, concluding that their adoption will not generate effects on the Group's consolidated financial statements at its initial application date.

Amendments to IAS 21: "Lack of Exchangeability"

On August 15, 2023, the IASB issued amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates to respond to commentary from stakeholders and concerns on the diversity in practice when accounting for the lack of exchangeability between currencies

These amendments establish criteria that will allow entities to apply a consistent approach to assess whether or not a currency is exchangeable into another and, when it is not, determining the exchange rate to be used and the disclosures to be provided. The amendment establishes that a currency is exchangeable into another at the measurement date when an entity can exchange that currency into another currency within a timeframe that includes a normal administrative delay and through an exchange market or mechanism in which an exchange transaction would create enforceable rights or obligations.

These amendments are effective for annual periods beginning on or after January 1, 2025. Early adoption is permitted.

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

2.3. Responsibility for the information, judgments and estimates provided.

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

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

The information included in the consolidated financial statements is selected based on a materiality analysis conducted in accordance with the requirements set out in IAS 1 "Presentation of Financial Statements" and IFRS Practice Statement No. 2 "Making Materiality Judgements" and based on investor expectations.

The most significant areas where material judgment has been required are:

- The identification of Cash Generating Units (CGU) for impairment testing (see Note 3.e).
- The hierarchy of information used to measure assets and liabilities at fair value (see Note 3.h).
- Application of the revenue recognition model in accordance with IFRS 15 (see Note 3.q).

Accounting estimates basically refer to:

- The valuations performed to determine the existence of impairment losses in non-financial assets and goodwill (see Note 3.e).
- The assumptions used to calculate the actuarial liabilities and obligations with employees, such as discount rates, mortality tables, salary increases, etc. (see Notes 3.m.1 and 26).
- The useful lives of property, plant and equipment and intangible assets (see Notes 3.a and 3.d).

- The assumptions used to calculate the fair value of financial instruments (see Notes 3.h and 22).
- The energy supplied to customer whose meters have not yet been read.
- Certain assumptions inherent in the electricity system affecting transactions with other companies, such as production, customer billings, energy consumption, that allow for estimation of electricity system settlements that occur on the corresponding final settlement dates, but that are pending as of the date of issuance of the consolidated financial statements and could affect the balances of assets, liabilities, income and expenses recognized in the financial statements (see Appendix 2.2).
- The interpretation of new normative related to the regulation of the Electric Sector, whose final economic effects will be determined by the resolutions of the relevant agencies (see Notes 4 and 9).
- The probability that uncertain or contingent liabilities will be incurred and their related amounts (see Note 3.m).
- Future disbursements for closure of facilities and restoration of land, as well as associated discount rates to be used (see Note 3.a).
- The tax results of the different Group subsidiaries that will be reported to the respective tax authorities in the future, and other estimates have been used as a basis for recording the different income tax related balances in these consolidated financial statements (see Note 3.p).
- The fair value of assets acquired, and liabilities assumed, and any pre-existing interest in an entity acquired in a business combination.
- Determination of expected credit losses on financial assets (see Note 3.g.3)
- In the measurement of lease liabilities, determination of the lease term of contracts with renewal options, as well as the rates to be used to discount lease payments (see Note 3.f).

Estimates and judgements by the Management have been made based on the best information available at the date of issue of these consolidated financial statements, and are based on past experiences and other factors considered reasonable given the circumstances. Accordingly, actual results may differ from these estimates. Estimates and assumptions are periodically reviewed and the effects of any changes are reflected in results if they only involve that period. If the review involves both the current period and the future period, the change is recognized in the period in which the review is conducted and in the related future periods.

2.4. Subsidiaries

Subsidiaries are defined as those entities controlled, directly or indirectly by Enel Chile. Control is exercised if and only if the following conditions are met: the Company has i) power over the subsidiary; ii) exposure, or rights to variable returns from these entities; and iii) the ability to use its power to influence the amount of these returns.

Enel Chile has power over its subsidiaries when it holds the majority of substantive voting rights, or if this is not the case, when it holds the rights that grant it present capacity to direct their relevant activities, i.e., the activities that significantly affect the subsidiary's performance.

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

Subsidiaries are consolidated as described in Note 2.7.

The entities in which the Group has the ability to exercise control and consequently are included in consolidation in these consolidated financial statements are detailed below:

Taxpayer ID No.	Company	Country	Currency	Ownership % at 12-31-2023			Ownership % at 12-31-2022		
				Direct	Indirect	Total	Direct	Indirect	Total
77.282.311-8	Enel Transmisión Chile S.A. (i)	Chile	Chilean peso	-	-	-	-	-	-
96.800.570-7	Enel Distribución Chile S.A.	Chile	Chilean peso	99.09%	-	99.09%	99.09%	-	99.09%
96.783.910-8	Enel Colina S.A.	Chile	Chilean peso	-	100.00%	100.00%	-	100.00%	100.00%
91.081.000-6	Enel Generación Chile S.A.	Chile	Chilean peso	93.55%	-	93.55%	93.55%	-	93.55%
96.504.980-0	Empresa Eléctrica Pehuenche S.A.	Chile	Chilean peso	-	92.65%	92.65%	-	92.65%	92.65%
77.047.280-6	Sociedad Agrícola de Cameros Ltda.	Chile	Chilean peso	57.50%	-	57.50%	57.50%	-	57.50%
76.924.079-9	Enel X Chile Spa	Chile	Chilean peso	100.00%	-	100.00%	100.00%	-	100.00%
76.412.562-2	Enel Green Power Chile S.A. (ii)	Chile	U.S. dollar	99.99%	-	99.99%	99.99%	-	99.99%
96.971.330-6	Geotérmica del Norte S.A.	Chile	U.S. dollar	-	84.59%	84.59%	-	84.59%	84.59%
76.126.507-5	Parque Talinay Oriente S.A.	Chile	U.S. dollar	-	60.91%	60.91%	-	60.91%	60.91%
77.741.548-4	Enel Mobility Chile SpA (iii)	Chile	Chilean peso	100.00%	-	100.00%	-	-	-

2.4.1 Changes in the scope of consolidation

2022

- i. On December 9, 2022, Enel Chile completed the sale of its subsidiary, Enel Transmisión Chile S.A., to Sociedad Transmisora Metropolitana SpA (a company that is 100% controlled by Inversiones Grupo Saesa Ltda.). The sale was made through an Initial Public Offering conducted between November 7 and December 6, 2022. Consequently, all the shares owned by Enel Chile issued by Enel Transmisión Chile S.A., equivalent to 99.09% of the latter, were transferred to the new controlling shareholder (see Note 5.3, and Note 33).

2023

- ii. On January 1, 2023, the spin-off of Enel Green Power Chile S.A. was completed, resulting in the incorporation of a new company, Arcadia Generación Solar S.A. In this process, assets and liabilities associated with the solar plants Carrera Pinto, Pampa Solar Norte, Diego de Almagro, and Domeyko were allocated to Arcadia Generación Solar S.A., incorporating all shareholders of Enel Green Power Chile S.A. for a number of shares equal to the number they held in the spun-off company. On October 24, 2023, Enel Chile completed the sale of all the shares it owns issued by Arcadia Generación Solar S.A., equivalent to 99.99% of the capital, to Sonnedix Chile Arcadia SpA and Sonnedix Chile Arcadia Generación SpA. (See Note 5.1).

- iii. On April 24, 2023, Enel Mobility Chile SpA was incorporated, arising from the spin-off process of the subsidiary Enel X Chile SpA. The assets related to the public electric charging infrastructure were allocated to Enel Mobility Chile SpA.

2.5. Investments in associates

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

Significant influence is the power to participate in the decisions related to the financial and operating policy of the associate but without having control or joint control over those policies.

In assessing significant influence, the Group takes into account the existence and effect of currently exercisable voting rights or convertible rights at the end of each reporting period, including currently exercisable voting rights held by the Company or other entities. In general, significant influence is presumed to be present in those cases in which the Group has more than 20% of the voting power of the investee.

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

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

Taxpayer ID No.	Company	Country	Currency	Ownership % at 12-31-2023			Ownership % at 12-31-2022		
				Direct	Indirect	Total	Direct	Indirect	Total
76.418.940-K	GNL Chile S.A.	Chile	U.S. dollar	-	33.33%	33.33%	-	33.33%	33.33%
76.364.085-K	Energía Marina S.P.A.	Chile	Chilean peso	-	25.00%	25.00%	-	25.00%	25.00%
77.569.067-4	Enel X Way Chile S.P.A. (i)	Chile	Chilean peso	49.00%	-	49.00%	49.00%	-	49.00%
77.157.779-2	Enel X AMPCI Ebus Chile S.P.A. (ii)	Chile	U.S. dollar	-	-	-	-	-	-

- i. On April 4, 2022, the division of Enel X Chile S.P.A. was finalized to create a new company by the name of Enel X Way Chile S.P.A. Then, on May 31, 2022, 1,020 shares of that company were sold for ThCh\$11,358,338, equivalent to a 51% interest ownership.
- ii. On December 6, 2022, our subsidiary Enel X Chile S.P.A. completed the sale of its 20% interest in Enel X AMPCI Ebus Chile S.P.A. to AMPCI EBUS Developments LLC.

2.6. Joint arrangements

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

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

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

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

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

Taxpayer ID No.	Company	Country	Currency	Ownership % at 12-31-2023			Ownership % at 12-31-2022		
				Direct	Indirect	Total	Direct	Indirect	Total
77.110.358-8	HIF H2 SpA.	Chile	U.S. dollar	-	50.00%	50.00%	-	50.00%	50.00%
77.230.801-9	Sociedad de Inversiones K Cuatro SpA (i)	Chile	Chilean peso	-	-	-	-	-	-

- i. On December 6, 2022, the transaction was completed whereby our subsidiary, Enel X Chile, sold its full stake in Sociedad de Inversiones K Cuatro SpA, representing 50% ownership, to Enel X AMPCI Ebus Chile SpA, see Note 13.3.b.

Currently, Enel Chile is not involved in any joint arrangement that qualifies as a joint operation.

2.7. Basis of consolidation and business combinations

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

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

The Group records business combinations using the acquisition method when all the activities and assets acquired meet the definition of a business and control is transferred to the Group. To be considered a business, a set of activities and assets acquired must include at least one input and a substantive process applied to it that, together, contribute significantly to the ability to create output. IFRS 3 provides the option of applying a "concentration test" that allows a simplified assessment of whether a set of acquired activities and assets is not a business. The concentration test is met if substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or group of similar identifiable assets.

The operations of Enel Chile and its subsidiaries have been consolidated under the following basic principles:

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

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

If the fair value of all assets acquired and liabilities assumed at the acquisition date has not been completed, the Group reports the provisional values accounted for in the business combination. During the measurement period, which shall not exceed one year from the acquisition date, the provisional values recognized will be adjusted

retrospectively as if the accounting for the business combination had been completed at the acquisition date, and also additional assets or liabilities will be recognized to reflect new information obtained about events and circumstances that existed on the acquisition date, but which were unknown to Management at that time. Comparative information for prior periods presented in the financial statements is revised as needed, including making any change in depreciation, amortization or other income effects recognized in completing the initial accounting.

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

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

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

2.8. Functional currency

The functional and presentation currency of the consolidated financial statements of Enel Chile is the Chilean peso (Ch\$). The functional currency has been determined, considering the economic environment in which the Company operates.

Any information presented in Ch\$ has been rounded to the closest thousand (ThCh\$) or million (MCh\$), unless indicated otherwise.

2.9. Conversion of financial statements denominated in foreign currency

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

- a. Assets and liabilities, using the exchange rate prevailing at the closing date of the financial statements.

- b. Statements of comprehensive income using the average exchange rate for the period (unless this average is not a reasonable approximation of the cumulative effect of the exchange rate existing on the transaction dates, in which case the exchange rate on the date of each transaction is used).
- c. Equity is maintained at the historical exchange rate on the date of its acquisition or contribution, and at the average exchange rate as of the date of generation for retained earnings.
- d. Foreign currency translation differences generated in the conversion of the financial statements are recorded under "Foreign currency translation differences" in the consolidated statement of comprehensive income in Other comprehensive income (see Note 27.3).

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

Argentine Hyperinflation

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

In accordance with IAS 29, the financial statements of the Argentine branch owned by Enel Generación Chile S.A., a subsidiary of Enel Chile, have been restated retrospectively, applying the general price index at historical cost, in order to reflect changes in the purchasing power of the Argentine peso, as of the closing date of these consolidated financial statements.

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

	General Price Index
From January to December 2021	50.95%
From January to December 2022	94.79%
From January to December 2023	211.41%

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

Exchange rates

The exchange rates used for the translation of the financial statements of the different subsidiaries with a functional currency other than the Group's functional currency are recorded at the following values (foreign currency against the Chilean peso):

	As of 12-31-2023		As of 12-31-2022		As of 12-31-2021	
	Close	Average	Close	Average	Close	Average
United States dollar	877.12	839.91	855.86	871.19	759.06	
Argentine peso	1.08	1.08	4.83	4.81	8.29	

3. Accounting policies

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

a) **Property, plant and equipment**

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

- Finance costs accrued during the construction period that are directly attributable to the acquisition, construction, or production of qualifying assets, which require a substantial period of time before being ready for use; such as e.g., electricity generation or distribution facilities. The Group defines "substantial period" as a period exceeding twelve months. On the other hand, the capitalization of interest is suspended for periods in which the performance of activities for a qualifying asset has been interrupted, if these periods are extended over time. The interest rate used is that corresponding to the specific financing or, if it does not exist, the average financing rate of the company making the investment (see Note 16.b.1).
- Employee expenses directly related to construction in progress (see Note 16.b.2).
- Future disbursements that the Group will have to make to close its facilities are added to the value of the asset at fair value, recognizing the related provision for dismantling or restoration. Changes in the measurement of the provision resulting from changes in the estimated amount or timing of future expenditures required to settle the obligation, or changes in the discount rate, are added to or deducted from the cost of the asset, as appropriate (see Note 25).

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

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

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

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

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

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

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

Classes of property, plant and equipment	Years of estimated useful life
Buildings	10 – 60
Plant and equipment	6 – 65
IT equipment	3 – 15
Fixtures and fittings	2 – 35
Motor vehicles	5 – 10

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

Classes of plant and equipment	Years of estimated useful life
Generating plant and equipment	
Hydroelectric plants	
Civil engineering works	10 – 65
Electromechanical equipment	10 – 45
Combined cycle power plants	10 – 25
Renewable	10 – 50
Distribution plant and equipment	
Low- and medium-voltage network	10 – 50
Measuring and remote control equipment	10 – 50
Primary substations	6 – 25
Natural gas transportation	
Gas pipelines	20

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

An item of property, plant and equipment is written off when sold or otherwise disposed of, or when no future economic benefits are expected to be obtained from its use, sale or other disposal.

Gains or losses arising from sales of property, plant and equipment or PP&E items retired, are recognized as “Other gains (losses)” in the statement of comprehensive income and are determined as the difference between the sale value and net carrying amount of the asset.

b) Investment property

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

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

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

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

The fair value of investment property is disclosed in Note 17.

c) Goodwill

Goodwill arising from business combinations and reflected in consolidation, represents the excess of the value of the consideration transferred plus the amount of any non-controlling interest over the net identifiable assets acquired and liabilities assumed, measured at fair value at the date of acquisition of the subsidiary. During the measurement period of the business combination, goodwill may be adjusted as a result of changes in the provisional amounts recognized for the assets acquired and liabilities assumed (see Note 2.7.1).

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

After initial recognition, goodwill is not amortized, but rather, at the end of each accounting period, or when there are indications thereof, an impairment test is performed to determine whether any impairment has occurred that reduces its recoverable value to an amount lower than the recorded net cost, and if this is the case, the impairment is recorded in the statement of income for the period (see Note 3.e).

d) Intangible assets other than goodwill

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

Intangible assets are amortized on a straight-line basis over their useful lives starting from the time they are in use, except for those assets with indefinite useful lives, for which amortization is not applicable. As of December 31, 2023 and 2022, intangible assets with indefinite useful lives amounted to ThCh\$6,555,491 and ThCh\$6,550,168, respectively, mainly related to easements and water rights.

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

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

The criteria for recognizing impairment losses on these assets and, if applicable, recoveries of impairment losses recorded in prior periods are explained in letter e) of this Note below.

d.1) Research and development expenses

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

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

d.2) Other intangible assets

These assets correspond mainly to computer software, water rights and easements. They are initially recognized at acquisition or production cost and are subsequently valued at cost net of the related accumulated amortization and impairment losses, if any.

Computer software is amortized (on average) over four years. Certain easements and water rights have indefinite useful lives and are therefore not amortized.

e) Impairment of non-financial assets

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

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

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

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

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

In general, these projections cover the next three years, estimating cash flows for subsequent years by applying reasonable growth rates which, in no case, are increasing rates nor exceed the average long-term growth rates for the particular sector. At the end of December 2023 and 2022, the rates used to extrapolate the projections were between 2.3% and 3.3% (between 2.0% and 3.0% as of December 31, 2022).

These flows are discounted to calculate their present value at a pre-tax rate that includes the cost of capital of the business and the geographical zone where it is carried out. This calculation considers the current cost of money and the risk premiums used in general among analysts for the business and geographical zone.

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

The pre-tax discount rates, expressed in nominal terms, applied at the end of December 2023, were between 8.2% and 11.0% (as of December 31, 2022, they were between 7.4% and 11.1%).

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

- Demand evolution: the growth estimate has been calculated based on the projected increase in Gross Domestic Product (GDP), in addition to other assumptions used by the company regarding the evolution of consumption, such as the growth in the number of customers.

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

Past experience has demonstrated the reliability of the Company's forecasts, which allows it to base key assumptions on historical information. During 2023, the deviations observed with respect to the projections used to perform impairment testing as of December 31, 2022, were not significant and cash flows generated in 2023 remained in a reasonable variance range compared to those expected for that period.

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

Impairment losses recognized in prior periods for an asset other than goodwill are reversed, if and only if, there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognized. If this is the case, the carrying amount of the asset is increased to its recoverable amount with a credit to profit or loss, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset. For goodwill, impairment losses are not reversed in subsequent periods.

f) Leases

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

f.1) Lessee

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

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

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

Lease liabilities are initially measured at the present value of the lease payments, discounted at the Company's incremental borrowing rate, if the interest rate implicit in the lease cannot be readily determined. The incremental borrowing rate is the interest rate that the company would have to pay to borrow over a similar term, and with similar security, the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment. The Group determines its incremental borrowing rate using observable data (such as market interest rates) or by making specific estimates when observable rates are not available (e.g., for subsidiaries that do not engage in financing transactions) or when they must be adjusted to reflect the terms and conditions of the lease (e.g., when the leases are not in the subsidiary's functional currency).

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

After the commencement date, the lease liability increases to reflect the accrual of interest and is reduced by the lease payments made. In addition, the carrying amount of the liability is remeasured if there is a change in the terms of the lease (changes in the lease term, in the amount of expected payments related to a residual value guarantee, in the evaluation of a purchase option or in an index or rate used to determine lease payments). Interest expense is recognized as finance cost and distributed over the years making up the lease period, so that a constant interest rate is obtained in each year on the outstanding balance of the lease liability.

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

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

f.2) Lessor

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

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

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

g) Financial instruments

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

g.1) Financial assets other than derivatives

The Group classifies its non-derivative financial assets, whether permanent or temporary, excluding investments accounted for using the equity method (see Notes 3.i and 13) and non-current assets and disposal groups held for sale or distribution to owners (see Note 3.k), into three categories:

(i) Amortized cost

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

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

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

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

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

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

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

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

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

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

These are valued in the consolidated statement of financial position at fair value, and variations in their value are recorded directly in income when they occur.

g.2) Cash and cash equivalents

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

g.3) Impairment of financial assets

Following the requirements of IFRS 9, the Group applies an impairment model based on the determination of expected credit losses, based on the Group's past history, existing market conditions, as well as forward-looking estimates at the end of each reporting period. This model is applied to financial assets measured at amortized cost or measured at fair value through other comprehensive income, except for investments in equity instruments.

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

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

- **General approach:** applied to financial assets other than trade accounts receivable, contractual assets or lease receivables. This approach is based on the evaluation of significant increases in the credit risk of financial assets,

from the date of initial recognition. If on the reporting date of the financial statements the credit risk has not increased significantly, the impairment losses are measured related to the expected credit losses in the next 12 months; if, on the contrary, the credit risk has increased significantly, the impairment is measured considering the expected credit losses throughout the lifetime of the asset.

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

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

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

- Collective evaluation: based on grouping accounts receivable into specific groups or “clusters”, taking into account each business and the local regulatory context. Accounts receivables are grouped according to the characteristics of customer portfolios in terms of credit risk, maturity information and recovery rates. A specific definition of default is considered for each group.

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

- PD: average default estimate, calculated for each group of trade receivables, using a statistical model that considers, among other variables, the normalized payment behavior of customers in each cluster, taking into account a minimum of 24-month historical data.
- LGD: calculated based on the recovery rates of a predetermined section, discounted at the effective interest rate; and
- EAD: accounting exposure at the reporting date, including invoices issued but not due and invoices pending issuance for services rendered, net of potential cash deposits obtained as guarantees.
- Analytical or individual evaluation: if accounts receivables are considered individually significant by Management and there is specific information regarding any significant increase in the credit risk, the Group applies an individual evaluation of accounts receivable. For the individual evaluation, the PD is obtained mainly from an external supplier, when it is possible to do so, and the LGD through an internal model that considers the recovery rate and other contractual and financial characteristics of accounts receivable. The expected credit loss is obtained by multiplying both factors by the EAD, which is defined as the accounting exposure at the reporting date, including the invoices issued but not due and invoices pending issuance for services rendered, net of potential cash deposits obtained as guarantees.

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

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

g.4) Financial liabilities other than derivatives

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

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

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

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

g.5) Derivative financial instruments and hedge accounting

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

Derivatives are recorded at fair value at the end of each reporting period as follows: if their fair value is positive, they are recorded within "Other financial assets" and if their fair value is negative, they are recorded within "Other financial liabilities".

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

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

Hedge accounting is discontinued only when the hedging relationship (or a part of the relationship) fails to meet the required criteria, after making any rebalancing of the hedging relationship, if applicable. If it is not possible to continue the hedging relationship, including when the hedging instrument expires, is sold, settled or exercised, any gain or loss accumulated in equity at that date remains in the equity until the forecast transaction

affects the statement of comprehensive income. When a forecast transaction is no longer expected to occur, the gain or loss accumulated in equity is immediately transferred to the statement of income.

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

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

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

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

g.6) Derecognition of financial assets and liabilities

Financial assets are derecognized when:

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

For transactions in which the Group retains substantially all the inherent risks and rewards of their ownership of the financial asset assigned, it recognizes them as a financial liability for the consideration received. Transactions costs are recognized in profit and loss by using the effective interest method (see Note 3.g.1).

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

g.7) Offsetting of financial assets and financial liabilities

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

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

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

g.8) Financial guarantee contracts

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

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

- the amount of the liability determined in accordance with the accounting policy described in Note 3.m; and
- the amount of the asset initially recognized less, if applicable, any accumulated amortization recognized in accordance with the revenue recognition policies described in Note 3.q).

h) Fair value measurement

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

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

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

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

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

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

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

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

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

i) **Investments accounted for using the equity method**

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

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

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

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

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

j) Inventories

Inventories are measured at their weighted average acquisition cost or the net realizable value, whichever is lower. The net realizable value is the estimated selling price in the ordinary course of business less the applicable costs to sell.

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

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

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

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

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

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

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

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

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

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

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

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

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

l) Treasury shares

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

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

m) Provisions

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

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

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

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

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

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

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

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

Actuarial gains and losses arising from measurements of both the plan liabilities and the plan asset, are recorded directly as a component of "Other comprehensive income".

n) Translation of balances in foreign currency

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

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

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

o) Classification of balances as current and non-current

In these consolidated statements of financial position, assets and liabilities expected to be recovered or settled within twelve months are presented as current assets or liabilities, except for post-employment and other similar obligations. Those assets and liabilities expected to be recovered or settled in more than twelve months are presented as non-current items. Deferred income tax assets and liabilities are classified as non-current.

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

p) Income taxes

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

Deferred tax assets are recognized for all deductible temporary differences, tax losses and unused tax credits to the extent that it is probable that sufficient future taxable profits exist to recover the deductible temporary differences and use the

tax credits. Such deferred tax asset is not recognized if the deductible temporary difference arises from the initial recognition of an asset or liability that:

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

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

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

Current tax and changes in deferred tax assets or liabilities are recorded in profit or loss, other comprehensive income or total equity in the statement of financial position, depending on where the gains or losses that triggered these tax entries have been recognized.

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

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

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

q) Revenue and expense recognition

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

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

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

- Electricity supply (sale and transportation): corresponds to a single performance obligation that transfers to the customer a number of different goods/services that are substantially the same and that have the same transfer pattern. Since the customer receives and simultaneously consumes the benefits provided by the Company, it is considered a performance obligation met over time. In these cases, the Group applies an output method to recognize revenue in the amount to which it is entitled to bill for electricity supplied to date.

- Generation: revenue is recorded according to the physical deliveries of energy and power, at the prices established in the respective contracts, at the prices established in the electricity market by the current regulations, or at the marginal cost of energy and power, depending on whether they are unregulated customers, regulated customers or energy trading in the spot market are involved, respectively.
- Distribution of electricity: revenue is recognized based on the amount of energy supplied to customers during the period, at prices established in the related contracts or at prices stipulated in the electricity market by applicable regulations, as appropriate.

These revenues include an estimate of the service provided and not invoiced, through the reporting date of the financial statements (see Notes 2.3 and 28 and Appendix 2.2).

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

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

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

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

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

As of December 31, 2023, and 2022, the Group has not incurred costs to obtain or perform a contract which meet the conditions for their capitalization. The costs incurred to obtain a contract are substantially commission payments for sales that, although are incremental costs, relate to short-term contracts or performance obligations that are met at a certain time, therefore, the Group has decided to recognize these costs as an expense when they occur.

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

r) **Earnings per share**

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

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

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

s) **Dividends**

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

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

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

t) **Share issuance costs**

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

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

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

u) **Statement of cash flows**

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

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

4. Sector regulation and electricity system operations

a) **Regulatory Framework**

The Chilean electricity sector is regulated by the General Law of Electricity Services (Ley General de Servicios Eléctricos), contained in Decree Law (DFL) No. 1 of 1982, of the Ministry of Mining, whose restated and coordinated text was established by DFL No. 4 of 2006 of the Ministry of Economy ("Electricity Law") its subsequent amendments and its corresponding Regulations, contained in Supreme Decree D.S. No. 327 of 1998.

The main authority on Chilean energy matters is the Ministry of Energy, which is responsible for proposing and conducting public policies on energy, strengthening coordination, and facilitating a comprehensive vision of the sector.

Within the Ministry of Energy, the Chilean National Energy Commission (or "CNE" in its Spanish acronym), is the regulatory body for the Chilean electricity sector and the Superintendency of Electricity and Fuel ("SEF"), is the oversight entity. The Ministry of Energy also includes the Chilean Commission of Nuclear Energy (CChEN) and the Energy Sustainability Agency.

The CNE is the entity in charge of approving the annual transmission expansion plans, responsible for the indicative plan for the construction of new electricity generation facilities, and proposing regulated tariffs to the Ministry of Energy for approval. Meanwhile, the SEF inspects and oversees compliance with the law, rules, regulations, and technical norms applicable to the generation, transmission, and distribution of electricity, as well as liquid fuels and gas.

Additionally, the legislation considers an Expert Panel, composed of expert professionals whose key job is to decide on any discrepancies produced in terms of the matters established in the Electricity Law and in the application of other laws on energy, through binding rulings.

The Electricity Law establishes a National Electric Coordinator, an independent body governed by public law, in charge of the operation and coordination of the Chilean electricity system whose main objectives are to: i) Preserve the security of the service, ii) Guarantee an economic operation of the interconnected installations of the system and iii) Guarantee open access to all transmission systems. Its main activities include coordinating the Electricity Market, authorizing connections, managing complementary services, implementing public information systems, monitoring competition and the payment chain, among others.

From a physical perspective, the Chilean electricity sector is divided into three main networks: the National Electricity System (“SEN” in its Spanish acronym), and two smaller isolated networks: Aysén and Magallanes.

The Chilean electricity industry can be divided into three business segments: generation, transmission and distribution. The electricity facilities associated with these three segments have the obligation to operate in an interconnected and coordinated manner, with the primary objective of providing electricity to the market at minimal cost and within the service quality and safety standards required by the electricity regulations.

Due to their essential nature, the transmission and distribution activities constitute natural monopolies, therefore their segments are regulated as such by the electricity regulations, requiring free access to the grids and definition of regulated rates.

In the electricity market, two products (Energy and Capacity) are traded, and different services are provided. In particular, the National Electric Coordinator is responsible for making balances, determining the corresponding transfers between generators, and calculating the marginal time-specific cost, the price at which energy transfers are valued. The CNE determines the prices of Power.

Limits to Integration and Concentration

In Chile, there is legislation to defend free competition, which along with the specific regulations applicable to electricity, define the criteria to avoid certain levels of economic concentration and/or abusive market practices.

In principle, companies are allowed to participate in different activities (generation, transmission, distribution, commercialization) as long as there is adequate separation of these, both in accounting and corporate terms. Nevertheless, the transmission sector is where most restrictions are imposed, mainly due to its nature and the need to guarantee proper access to all agents. The Electricity Law establishes limits to the participation of generation or distribution companies in the Domestic Transmission segment and prohibits Domestic Transmission companies to participate in the generation and distribution segment.

Moreover, as of January 1, 2021, Exempt Resolution No. 176 of the CNE determined the scope of the exclusive line of business and separate regulatory accounting obligations, for the provision of public electric distribution services in accordance with Law No. 21,194.

a.1 Generation Segment

Electricity generation companies must operate under the operation plan designed by the National Electric Coordinator. However, each company can freely decide whether to sell its energy and capacity to regulated or unregulated customers. Any surplus or deficit between sales to customers and production is sold to other generators at the spot market price. A generation company may have the following types of customers:

Unregulated Customers: users with a connected capacity of more than 5,000 kW (mainly industrial and mining companies), or customers with connected capacity between 500 and 5,000 kW that choose to be an unregulated

customer but must remain in the selected category for at least four years. These consumers can freely negotiate their electricity supply prices with suppliers.

Distribution Companies: those that deliver supply to their regulated customers. Distribution companies buy energy from generation companies through a public bid process regulated by the CNE.

Other Generation Companies: The relationship between generation companies may come about through bilateral contracts or transfers in the short-term or Spot Market. The latter correspond to energy and capacity transactions among generation companies coordinated by the National Electric Coordinator to achieve the cost-effective operation of the system; any surplus (deficit) in production with respect to their commercial commitments are transferred through sales (purchases) to other generators within the system, and energy is valued at marginal cost and capacity at the corresponding regulated price established twice a year by the authority.

In Chile, the capacity to be paid to each generator depends on a calculation performed centrally by the National Electric Coordinator each year, based on current regulations, in order to obtain the sufficiency capacity for each plant. This value depends primarily on the availability of the facilities themselves and the technology-specific generation resource.

Law No. 20,257, dated April 2008, encourages the use of Non-Conventional, Renewable Energies (NCRE). The current version of this law states that by 2025, 20% of the electricity matrix will be covered by NCREs, adhering to the withdrawal schedule established in the previous law for contracts in force as of July 2013.

a.2 Transmission Segment

Transmission segment is divided into five segments: Domestic Transmission, Transmission for Development Poles, Zonal Transmission, Dedicated Transmission and International Interconnection Systems. Dedicated Transmission and International Interconnection Systems. The transmission facilities are subject to an open access regime, and may be used by any interested user under non-discriminatory conditions. The remuneration of the existing facilities of the National, Zonal, Development Poles Transmission segments and the dedicated transmission facilities used by users subject to price regulation is determined through a tariff-setting process conducted every four years. This process determines the Annual Value of Transmission, composed of efficient operating and maintenance costs and the annual value of investment, determined according to a discount rate (7% minimum and 10% maximum, after taxes) set by the authority and the economic useful lives of the facilities.

The planning of the National, Zonal and Development Pole Transmission systems relates to a regulated and centralized process, for which both the National Electrical Coordinator and the interested parties annually propose expansion works. The CNE is in charge of annually preparing an expansion plan through Technical Reports, which can be observed and disagreed with before the Expert Panel.

a.3 Distribution Segment

The distribution system corresponds to electric facilities aimed at supplying electricity to final customers, at a maximum voltage of 23 kV.

Distribution companies operate under a public service concessions system and are required to provide service to all customers and supply electricity to all customers subject to regulated rates (customers with connected capacity less than 5,000 kW, with the exception of customers between 500 and 5,000 kW who may opt for the free rate). Note that free-rate customers may negotiate their supply with any supplier, and must pay a regulated toll for using the distribution network.

Regarding the supply for users subject to price regulation, the law establishes that distribution companies must provide an ongoing energy supply, based on open, non-discriminatory and transparent public bids. These bid processes are designed by the CNE and performed at least 5 years ahead of time, with a supply contract agreement of up to 20 years. In the case of unforeseen variations in demand, the authority has the power to carry out a short-term bid. There is also a regulated procedure to remunerate potential supply not under contract.

The fee-setting in this segment is performed every four years based on a cost study to determine the Added Value of Distribution (AVD). The AVD is determined according to an efficient model company scheme and the concept of typical area.

To determine the AVD, the CNE classifies companies with similar distribution costs into groups known as “typical areas.” For each typical area, the CNE engages independent consultants to carry out a study to determine the costs associated with an “efficient model company”, considering fixed costs, average energy and capacity losses, standard investment, maintenance, and operating costs related to distribution, including some restrictions faced by real distribution companies. The annual costs of investment are calculated considering the New Replacement Value (NRV) of the facilities adapted to demand, their useful life, and a rate of renewal, calculated every four years by the CNE, will be a yearly after-tax rate of between 6% and 8%.

Subsequently, the after-tax rate of return for each distribution company must be between three percentage points below and two percentage points above the rate calculated by the CNE.

Additionally, and along with the calculation of the AVD, every four years the CNE reviews the related services not consisting of energy supply which the Free Competition Defense Court qualifies as subject to rate regulation.

b) Regulatory matters

2019 – 2023 Laws

(i) Law No. 21,185 – Creates a Transitional Mechanism for Stabilizing Customers’ Electricity Prices under the Regulated Price System

On November 2, 2019, the Ministry of Energy published Law No. 21,185, which established a transitional mechanism for stabilizing customers’ electricity prices under the regulated price system. Through this Law, between July 1, 2019 and December 31, 2020, the prices to be transferred to regulated customers are the price levels defined for the first half of 2019 (Decree 20T/2018) to be referred to as “Stabilized Price to Regulated Customers” (“PEC” in its Spanish acronym). Between January 1, 2021 and until the end of the stabilization mechanism, prices shall be those defined in the semiannual price-setting processes referred to in article 158 of the Electricity Law, but may not be higher than the adjusted PEC according to the Consumer Price Index beginning on January 1, 2021, based on the same date (adjusted PEC). The billing differences due to the application of this mechanism lead to an account receivable in favor of the generators with a limit of US\$1,350 million. The balance must be recovered by December 31, 2027. The technical provisions of this mechanism are established in the National Energy Commission’s Exempt Resolution No. 72/2020 and its amendments. It should be noted that the fund limit was reached in January 2022.

(ii) Law No. 21,194 – Reduces the Profitability of Distribution Companies and Modifies the Electricity Distribution rate process

On December 21, 2019, the Chilean Ministry of Energy issued Law No. 21,194, (the “Distribution Short Law”) that reduces distribution companies’ rate of return and improves the electricity tariff setting process. The Distribution Short Law eliminates prior methodology that involved weighing the results of the VAD study performed by the CNE

(two-thirds) and VAD study performed by distribution companies, (one-third), and replaces it by using only the CNE's VAD study. The discount rate in the calculation of the annual investment cost was also modified. The previous 10% real annual pre-tax discount rate was replaced by a 6–8% real annual after-tax discount rate to be calculated every four years. The after-tax economic rate of return of distribution companies may not be more than 2 percentage points higher or 3 percentage points lower than the rate determined by the CNE. Additionally, distribution companies must have an exclusive line of business as of January 2021.

(iii) Law No. 21,249 – Exceptional provision of the measures indicated for end users of water and sanitation, electricity, and gas services.

On August 8, 2020, Law No. 21,249 the Law on Utility Services (Ley de Servicios Básicos), was passed, this law considers extraordinary measures to support the most vulnerable customers. These measures include the suspension of the electricity supply disconnection due to default and the possibility of signing agreements to pay off electricity debt in installments, in both cases, for a group of vulnerable customers.

On December 29, 2020, Law No. 21,301 was ratified and extended the terms defined in Law No. 21,249, establishing a benefit duration of 270 days following ratification of this new Law, as opposed to the initial 90 days. Likewise, the number of installments was modified to a maximum of 36, instead of the previously defined maximum of 12 installments.

On May 13, 2021, Law No. 21,340 was passed to extend the effects of Law No. 21,249 to December 31, 2021. Additionally, the number of installments was modified to a maximum of 48, instead of the previously defined maximum of 36 installments.

(iv) Law No. 21,305 – Energy Efficiency

On February 13, 2021, the Energy Efficiency Law was published, aimed at developing the First National Energy Efficiency Plan, which will be renewed every five years, with a goal of reducing energy intensity by at least 10% by 2030 compared to 2019. Additionally, this plan must include a target for consumers with energy management capacity to reduce their energy intensity by at least 4% on average during its effective term.

The Law also includes other matters such as those related to the construction of housing, public buildings, commercial buildings, and office buildings, which must have an energy rating in order to obtain final or definitive approval by the respective Municipal Works Office.

On September 13, 2022, the Ministry of Energy published Decree No. 28 corresponding to the Regulations on Energy Management of consumers with energy management capacity and of public entities, as referred to by articles 2 and 5 of Law No. 21,305.

On April 25, 2023, the National Energy Efficiency Plan was enacted, which provides a strategic framework for its development. This plan was created based on article 1 of the Energy Efficiency Law, which indicates that, every five years, the Ministry of Energy must prepare a National Energy Efficiency Plan that includes the following matters, as a minimum: residential energy efficiency; minimum standards and device labels; energy efficiency in construction and transport; energy efficiency and smart cities; energy efficiency in production sectors; and education and training on energy efficiency. Moreover, short-, medium-, and long-term goals must be established, as well as the necessary plans, programs, and actions to achieve these goals.

It also establishes that the Ministry of Energy will regulate the interoperability of the electric vehicle charging system. On May 17, 2023, under Supreme Decree No. 12, the Regulations establishing the interoperability of electric vehicle charging systems were enacted.

(v) **Law No. 21,423 – Regulates the proration and payment of water and electricity service debts incurred during the Covid-19 pandemic and establishes subsidies for vulnerable customers**

On February 11, 2022, the law was published to regulate the proration and payment of water and electricity service debts incurred during the Covid-19 pandemic and establish subsidies for vulnerable customers so that these can address electricity debts generated between March 18, 2020, and December 31, 2021, on past-due bills.

The law establishes that the debts of customers with an average consumption of less than 250 kWh per month during 2021 will be automatically divided into 48 monthly installments. These installments may not exceed 15% of the average monthly bill. These customers will receive a subsidy from the Chilean government equivalent to this same value (15% of the average monthly bill). Therefore, in practice, users will only have to pay their monthly electricity consumption and stay up-to-date with payments.

In the case of customers with an average monthly consumption of over 250 kWh per month during 2021, the term was extended until June 30, 2022, for them to approach their electricity distribution companies to prorate the total debt in up to 48 installments, with no fines or interest.

On June 23, 2022, the Ministry of Energy published the procedure for the payment of subsidies established in Law No. 21,423, which regulates the proration and payment of water and electricity services generated during COVID-19 and establishes subsidies for vulnerable customers.

On September 30, 2022, the Superintendency of Electricity and Fuel issued Circular No. 140129 to modify the instructions provided by SEC Circular No. 119977, regarding the termination of the customer subsidy benefit. Among these amendments is the reincorporation of the customer subsidy benefit once the customer has paid off its debt with the respective concessionaire company.

(vi) **Law No. 21,455 – Framework for Climate Change**

On May 30, 2022, the Ministry of Energy published Law No. 21,455 Framework for Climate Change, which establishes the country's carbon neutrality by 2050 at the latest, and creates the Long-Term Climate Strategy, an instrument recognized in the Paris Agreement, and which will define the national greenhouse gas emissions budget by 2030 and 2050, and sectoral greenhouse gas emissions budget by 2030.

(vii) **Law No. 21,472 – Creates a price stabilization fund and establishes a new temporary electricity price stabilization mechanism for customers subject to price regulation.**

On August 2, 2022, the Ministry of Energy published Law No. 21,472, which creates a tariff stabilization fund and establishes a new mechanism for transitory stabilization of electricity prices for customers subject to price regulation. Through this law, a Transitory Customer Protection Mechanism (CPM) is established to stabilize energy prices for the National Electric System and medium-sized systems complementary to those established in Law No. 21,185, for customers subject to price regulation provided by concessionaire companies of public distribution services regulated by the General Electricity Services Law. The objective of the CPM is to pay the differences that arise between the billing of distribution companies to end customers for the energy and power component, and the amount payable for the electric supply to generation companies. The resources accounted for in the operation of the CPM shall not exceed US\$ 1.8 billion, and its validity shall extend until the balances originated by the application of this law are extinguished. As of 2023, the National Energy Commission will make a semiannually projection of the total payment of the Remaining Final Balance for a date no later than December 31, 2032. On March 14, 2023, Resolution No. 86 was published, and on August 9, 2023, Exempt Resolution No. 334 was published, establishing,

among other matters, certain provisions, procedures, deadlines, and conditions for the proper implementation of the CPM Law.

Because of the application of the price stabilization mechanism established under the CPM Law and the Exempt Resolutions, the General Treasury, as delegated by the Ministry of Finance and on behalf of the FET, will issue transferable credit titles payable to the order (the "Payment Documents"), which will allow their holder to collect the restitution of certain amounts owed as a result of the application of the CPM Law and such energy price stabilization mechanism, and the interest recognized in the aforementioned Payment Documents, on the dates established.

(viii) 21,505 es- To Promote Energy Storage and Electromobility.

On November 21, 2022, a Law was passed to promote the storage of electricity, which includes the remuneration of energy, sufficient power, and complementary services to energy storage systems, as well as electromobility, through a temporary reduction in the annual license and registration for electric vehicles. New business models for electromobility will be allowed, along with the possibility of using electric vehicle batteries to provide services to the grid. Additionally, it incorporates the concept of a generation and consumption infrastructure project, enabling renewable projects with storage to withdraw energy from the electrical system and also inject surplus energy.

(ix) CNE Exempt Resolution No. 176 /2020 – Exclusive Business Activity

On June 9, 2020, CNE Resolution No. 176 was published in the Official Gazette, determining the scope of the obligation of Exclusive Business Activity and Separate Accounting for the provision of public electricity distribution service in accordance with Law No. 21,194.

According to this Resolution and its modifications, the distribution companies acting as public service concessions companies and operating in the National Electricity System must be constituted exclusively as distribution companies and may only perform economic activities aimed at providing public distribution services, in accordance with the requirements established by Law and current regulations. The requirements contained in said Resolution shall be applied starting January 1, 2021. Notwithstanding the above, those operations that by nature cannot be performed prior to this date must be reported and justified to the CNE, including a planning schedule and the compliance periods for the respective requirements, which under no circumstances may surpass January 1, 2022.

(x) Electricity Portability Bill

On September 9, 2020, a bill was submitted to the Chilean Chamber of Deputies that would modify the Electricity Law in order to establish the right to electricity portability and to introduce the figure of energy trader. This would uncouple all services that may be offered to the distribution company's final customers, so that the distribution company would be dedicated exclusively to the operation of its grids. It considers a transition period to be defined in future decrees, so that regulated consumers in certain areas may gradually obtain the freedom to choose their energy trader. The main point of discussion of this bill is related to the gradual market liberalization and could affect existing regulated contracts. Currently, the Bill is at the discussion stage.

(xi) Non-Conventional Renewable Energies Bill

On November 23, 2021, a bill was submitted to the Chilean Chamber of Deputies to establish the participation of renewable energies in the Chilean energy matrix through fostering small-scale distributed generation, especially in net billing projects, the creation of a renewable energy traceability system and an increased share of NCREs in the National Electric System. This bill establishes an annual production goal of 60% renewable energy by 2030, for contracts signed after January 1, 2023; and 40% per hour block for contracts signed after July 1, 2023. The bill is currently under discussion.

(xii) Green Hydrogen Bill

On November 23, 2021, a bill was submitted to the Chilean Chamber of Deputies to establish the production and use of green hydrogen in the country, establishing hydrogen blends in natural gas networks and allowing Empresa Nacional del Petróleo (ENAP) to participate in its development. It proposes that gas line distribution concessions companies be required to use green hydrogen in their gas lines, which would generate local demand for green hydrogen, while also using the existing gas infrastructure and industry experience. Moreover, the project will allow for the use of other gases, such as biomethane or synthetic methane, to meet this share within natural gas blends.

(xiii) “Energy Transition” Bill

On July 10, 2023, the Ministry of Energy submitted to the Senate a bill that establishes transmission as an enabling factor for energy transition, reallocates extraordinary tariff revenues to those supply companies with negative balances, and promotes storage through a large-scale tender. Currently, the Bill is at the discussion stage.

Regulations, Decrees, and Technical Standards Issued

Regulation for small-scale means of generation: On October 8, 2020, the Ministry of Energy published Decree No. 88 corresponding to the Regulation for small-scale means of generation, which was amended on March 16, 2022, by Decree No. 27.

Amendment to the Regulations of the General Law of Electric Services: On June 14, 2021, the Ministry of Energy published Decree No. 68, which amends the Regulations of the General Electric Services Law approved by Decree No. 327/1997, regarding electric concessions.

Amendment to the LNG Technical Standard: On October 13, 2021, the National Energy Commission, through Resolution No. 411, approved modifications to the Technical Standard for the scheduling of the operation of units using regasified natural gas.

Interoperability of electric vehicle charging system regulations: On May 17, 2023, the Chilean Ministry of Energy issued Decree No. 12 associated with the Interoperability of electric vehicle charging system regulations. The regulations aim at establishing the applicable provisions, the information and operating requirements that enable its implementation and operation, the demands for providing charging services, and other necessary matters.

Projects for the reduction of pollutant emissions to offset emissions subject to tax regulations: On September 29, 2023, the Chilean Ministry of the Environment published Decree No. 4 with the Reduction of pollutant emissions to offset emissions subject to tax regulations. Its objective is to establish the requirements, obligations, procedures, and records related to emission-reduction projects, as well as the certificates to offset emissions of pollutants subject to tax.

Amendment to the Sufficiency Capacity Regulations: On November 29, 2023, the Ministry of Energy submitted Decree No. 70 to the General Comptroller of the Republic, which introduces amendments to the current Capacity Transfer Regulations. This Decree has not become effective.

Reduction of the capacity limit to qualify as a free customer: On December 13, 2023, the Ministry of Energy requested a ruling from the Free Competition Tribunal (TDLC) regarding the reduction of the capacity limit to qualify as a free customer to 300 kilowatts. Note that the law establishes that the capacity limit to qualify as a free customer may be reduced by the Ministry of Energy, subject to a report by the Free Competition Tribunal. Currently, this amendment has not become effective.

c) Tariff Revisions and Supply Processes

In the electricity market there is a continuous revision of tariffs and supply processes that affect those volumes that were realized in previous periods on the dates of publication of these revisions. Therefore, the following discloses those rules that are currently applicable to the Group.

c.1 Distribution Price-Setting 2016-2020

The final customer rates that have governed during 2021 are determined according to the following decrees and resolutions:

i) Price Decrees

Decree No.	Date	Matter	Effective from
11T/2016	08-24-2017	Establishes the rate formulas applicable to electricity supply subject to regulated prices.	11-04-2016
2T/2018	10-05-2019	Establishes the rate formulas applicable to electricity supply subject to regulated prices.	11-01-2016 to 11-31-2020
5T/2018	09-28-2018	Establishes the rate formulas applicable to electricity supply subject to regulated prices.	09-28-2018
Ordinary Comm. No.15699/2019	Off. SEF 07-26-2019	Instructs the action plan for the adjustment informed in CNE Ordinary Official Letter No. 490/2019, with respect to the Ministry of Energy Decree No. 5T/2018.	09-28-2018 to 11-03-2020

a. Average Prices in the National Electric System

Decree No.	Date	Matter	Effective from
20T/2018	05-06-2019	Establishes prices and surcharges for application of the Residential Tariff Equity Mechanism.	01-01-2019
7T/2019	10-05-2019	Establishes prices and surcharges for application of the Residential Tariff Equity Mechanism.	07-01-2019
Ley No.21,185	11-02-2019	Creates a transitory mechanism to stabilize electricity prices for customers subject to rate regulation. Article 5 of this Law repeals Decree 7T/2019, and extends the effective term of Decree No. 20T/2018.	Publication of the corresponding node price decree.
6T/2020	11-02-2020	Establishes prices and adjustment factor for application of Law No. 21,185. It had no effect on the final regulated customer rate.	01-01-2020
16T/2020	03-02-2021	Establishes prices and adjustment factor for application of Law No. 21,185. It had no effect on the final regulated customer rate.	07-01-2020
19T/2020	05-20-2021	Establishes prices and adjustment factor for application of Law No. 21,185. It had no effect on the final regulated customer rate.	01-01-2021
8T/2021	07-12-2021	Establishes prices and adjustment factor for application of Law No. 21,185.	07-01-2021
9T/2022	06-17-2022	Establishes prices and adjustment factor for application of Law No. 21,185.	01-01-2022
475	06-28-2022	Exempt Resolution of the National Energy Commission that approves the Definitive Technical Report for setting the Average Node Prices of the National Electric System and the adjustment factor (Repealed by the following 586).	N/A
836	11-16-2022	Establishes prices and adjustment factor for application of Law No. 21,185.	07-01-2022
886	12-12-2022	Establishes prices and adjustment factor for application of Law No. 21,185.	11-01-2022
16T/2023	04-12-2023	Establishes prices considering the Price Stabilization Mechanism of Law No. 21,472	07-01-2022

b. Short term Node Prices for electricity supply.

Decree No.	Date	Matter	Effective from
12T/2020	12-03-2020	Establishes the regulated prices for electricity supply.	10-01-2020
3T/2021	03-22-2021	Establishes the regulated prices for electricity supply.	04-01-2021
9T/2021	02-26-2022	Establishes the regulated prices for electricity supply.	10-01-2021
3T/2022	07-07-2022	Establishes the regulated prices for electricity supply.	04-01-2022
11T/2022	11-09-2022	Establishes the regulated prices for electricity supply.	10-01-2022
1T/2023	07-27-2023	Establishes the regulated prices for electricity supply.	04-01-2023

c. Stabilized Price for small scale means of generation

Decree No.	Date	Matter	Effective from
5T/2021	02-22-2022	Establishes stabilized prices.	02-22-2022
14T/2021	02-26-2022	Establishes stabilized prices	02-26-2022
8T/2022	10-13-2022	Establishes stabilized prices	10-13-2022
14T/2022	04-15-2023	Establishes stabilized prices	04-15-2023
2T/2023	08-10-2023	Establishes stabilized prices	08-10-2023

ii) Exempt Resolution, which establishes charges for the use of transmission systems applied to free and regulated final consumers.

Decree No.	Date	Matter	Effective from
495	12-29-2020	Establishes transmission charges as referred to in articles 115 and 116 of the General Law on Electric Services	01-01-2021
192	06-17-2021	Establishes transmission charges as referred to in articles 115 and 116 of the General Law on Electric Services	07-01-2021
551	12-15-2021	Establishes transmission charges as referred to in articles 115 and 116 of the General Law on Electric Services	01-10-2022
442	06-20-2022	Establishes transmission charges as referred to in articles 115 and 116 of the General Law on Electric Services	07-01-2022
898	12-21-2022	Establishes transmission charges as referred to in articles 115 and 116 of the General Law on Electric Services	01-01-2023
257	06-16-2023	Establishes transmission charges as referred to in articles 115 and 116 of the General Law on Electric Services	07-01-2023
624	12-21-2023	Establishes transmission charges as referred to in articles 115 and 116 of the General Law on Electric Services	01-01-2024

iii) On June 21, 2019, the National Energy Commission issued Exempt Resolution No. 379, which communicates the value of the indexes contained in the rate formulas applicable to supplies subject to price-setting, effective beginning on July 1, 2019, and establishes the cut-off and restitution factor applicable for the period between July 1, 2019, and December 31, 2019.

iv) Exempt Resolution of the National Energy Commission that establishes and communicates the Public Service Charge.

Decree No.	Date	Matter	Effective from
434	11-18-2020	Establishes and communicates the Public Service Charge.	12-01-2020
486	11-18-2021	Establishes and communicates the Public Service Charge.	12-01-2021
841	11-18-2022	Establishes and communicates the Public Service Charge.	12-01-2022
565	11-20-2023	Establishes and communicates the Public Service Charge.	12-01-2023

c.2 Distribution Price Setting 2020-2024

Currently, since this process is in progress, fees that are being applied until today correspond to those established in the 2016 - 2020 tariff process.

c.3 Price Setting for Distribution-Related Services

On July 24, 2018, the Ministry of Energy published Decree No. 13T/2018 in the Official Gazette, which establishes the prices of services other than energy supply related to electricity distribution. These prices were effective from the date of publication of such decree and are still in force to date.

According to legislation, a new price-setting process for services other than energy supply related to electricity distribution shall be performed at the same time as the Distribution Price Setting for 2020-2024, which to date has not been issued. As indicated in the previous point.

c.4 Distribution Price-Setting for 2024 – 2028

Currently, this process is under development.

c.5 Supply Bids (Regulated Power Purchase Agreements, – Regulated PPAs)

Under the new bids law, five processes have been performed: Supply Bid 2015/01, Supply Bid 2015/02, Supply Bid 2017/01, Supply Bid 2021/01, and Supply Bid 2022/01. Supply Bid 2022/01 considers the supply period between 2027 and 2041 and a volume of 5,250 GWh/year. The process ended on August 8, 2022, with the awarding of only 15% of the energy requested at an average price of US\$37.88 per MWh. Enel Generación was not awarded any supply blocks in the Supply Bid bidding process. The energy that was not awarded in 2022 must be included in a future bidding process conducted by the authority. On March 28, 2023, through Exempt Resolution No. 121, the CNE requested the registration with the registry of institutions and interested users to make technical observations to the preliminary report of supply tenders for customers subject to price regulation, in accordance with Article 131 ter of the General Law of Electric Services. On October 13, 2023, the National Energy Commission issued Exempt Resolution No. 490, approving the final bases for a national and international public tender for the supply of energy and power to meet the consumption needs of customers subject to price regulation, bidding for the 2023/01 supply. The process involves a bid process for a total of 3,600 GWh, divided into 2 supply blocks of 1,500 GWh and 2,100 GWh each, intended to cover consumption from 2027 and 2028. The tender includes an incentive for storage projects with a term of more than 4 hours or for generation projects with non-variable renewable energies. They will receive a discount of 0.15 US\$/MWh for each GWh of energy generated by such means in the related Time Block A or C (non-solar).

5. Non-current assets held for sale

The composition and movements of non-current assets or groups of assets held for sale for the years ended December 31, 2023 and 2022, were as follows:

In thousands of Chilean pesos - ThCh\$

ASSETS	01-01-2022	Reclassification to / from current and non-current assets	Impairment	Dispositions and changes in the scope of consolidation	Other movements	12-31-2022	Reclassification to / from current and non-current assets	Dispositions and changes in the scope of consolidation	Other movements	12-31-2023
Current assets										
Cash and cash equivalents	-	119,634	-	(122,866)	3,232	-	-	(1,795,800)	1,795,800	-
Other current non-financial assets	-	633,263	-	(1,611,053)	977,790	-	-	-	-	-
Trade and other receivables, current	-	40,681,609	-	(55,141,056)	14,459,447	-	-	(4,461,402)	4,461,402	-
Inventories	-	3,022	-	(4,311)	1,289	-	2,218,478	(2,182,405)	(36,073)	-
Current tax assets	-	15,212,532	-	(42,905)	(15,169,627)	-	-	-	-	-
Total current assets	-	56,650,060	-	(56,922,191)	272,131	-	2,218,478	(8,439,607)	6,221,129	-
Non-current assets										
Other non-financial assets, non-current	-	-	-	-	-	-	-	-	-	-
Trade and other non-current receivables	-	535,508	-	(476,595)	(58,913)	-	-	-	-	-
Intangible assets other than goodwill	-	18,585,149	-	(19,296,314)	711,165	-	-	-	-	-
Goodwill	-	37,912,005	-	(37,912,005)	-	-	-	-	-	-
Property, plant, and equipment	-	338,640,267	(2,286,438)	(316,882,166)	9,129,970	28,601,633	335,702,647	(396,770,388)	32,466,109	-
Right-of-use assets	-	1,130,769	-	(1,164,229)	33,460	-	7,192,555	(8,175,426)	982,871	-
Total non-current assets	-	396,803,698	(2,286,438)	(376,731,309)	9,815,682	28,601,633	342,895,202	(404,945,815)	33,448,980	-
Total assets	-	453,453,758	(2,286,438)	(432,653,500)	10,087,813	28,601,633	345,113,680	(413,385,422)	39,670,109	-

In thousands of Chilean pesos - ThCh\$

LIABILITIES	01-01-2022	Reclassification to / from current and non-current liabilities	Impairment	Dispositions and changes in the scope of consolidation	Other movements	12-31-2022	Reclassification to / from current and non-current liabilities	Dispositions and changes in the scope of consolidation	Other movements	12-31-2023
Current liabilities										
Other current financial liabilities	-	304,170	-	(199,032)	(105,138)	-	-	-	-	-
Current lease liabilities	-	-	-	-	-	-	93,886	(287,209)	193,323	-
Trade and other payables, current	-	4,557,459	-	(6,058,696)	501,237	-	-	(85,910)	85,910	-
Current accounts payable to related parties	-	1,352,928	-	(1,222,022)	(130,906)	-	-	-	-	-
Other current provisions	-	35,777	-	-	(35,777)	-	-	-	-	-
Current tax liabilities	-	-	-	(10,494,732)	10,494,732	-	1,932,844	(2,536,094)	603,251	-
Other current non-financial liabilities	-	3,546,211	-	(2,617,809)	(928,402)	-	4,067,708	(471,289)	(3,596,419)	-
Total current liabilities	-	9,796,545	-	(19,592,291)	9,795,746	-	6,094,438	(3,380,503)	(2,713,935)	-
Non-current liabilities										
Other non-current financial liabilities	-	1,001,937	-	(1,146,536)	144,599	-	-	-	-	-
Non-current lease liabilities	-	-	-	-	-	-	7,431,156	(8,456,773)	1,025,617	-
Other long-term provisions	-	987,536	-	(1,487,899)	500,363	-	2,261,180	(2,552,770)	291,590	-
Deferred tax liabilities	-	16,522,780	-	(4,676,249)	(11,846,531)	-	40,085,389	(45,258,175)	5,172,787	-
Non-current provisions for employee benefits	-	1,440,044	-	(1,208,970)	(231,074)	-	-	-	-	-
Total non-current liabilities	-	19,952,297	-	(8,519,654)	(11,432,643)	-	49,777,724	(56,267,719)	6,489,994	-
Total liabilities	-	29,748,842	-	(28,111,945)	(1,636,897)	-	55,872,163	(59,648,222)	3,776,059	-
Net assets and liabilities value	-	423,704,916	(2,286,438)	(404,541,555)	11,724,710	28,601,633	289,241,517	(353,737,200)	35,894,050	-

5.1. Arcadia Generación Solar S.A. Sale Operation.

On July 12, 2023, Enel Chile entered into a contract with the international renewable energy company Sonnedix for the sale of its subsidiary Arcadia Generación Solar S.A. The latter owns a portfolio of 416 MW of generation through four solar plants named "Diego de Almagro," "Carrera Pinto," "Pampa Solar Norte," and "Domeyko."

Considering the sale process, the provisions of IFRS 5 "Non-Current Assets Held for Sale and Discontinued Operations" and following the accounting criterion described in note 3.k), the assets and liabilities of the subsidiary Arcadia Solar Generation S.A. were classified as held-for-sale.

On October 24, 2023, the transfer of 99.99% of the shares held in this company was completed, which resulted in this company no longer being a subsidiary of Enel Chile and its exclusion from consolidation from the aforementioned date. The selling price for this transaction was amounted to ThCh\$521,881,880 (ThUS\$ 556,223) (see Note 6. d)). The result obtained was a gain of MThCh\$215,618,389 (see Note 33).

5.2. Sale of the Corporate Building

On November 4, 2022, our subsidiary Enel Generación Chile received a purchase offer for the Santa Rosa Complex, which is located in Santiago and comprises four properties:

- 76 Santa Rosa Avenue, where the Company's Headquarters are currently located.
- 65 San Isidro.
- 634 Marcoleta.
- 638 Marcoleta.

Considering the progress of negotiations, as of the closing date of the year 2022, the Company reclassified the Santa Rosa Complex assets as held for sale; measuring the former at the lower between their carrying value and their fair value, in conformity with the provisions of IFRS 5 "Non-Current Assets Held for Sale and Discontinued Operations" and the accounting criteria described in Note 3.k).

As of December 31, 2022, the carrying value of the Santa Rosa Complex assets amounts to ThCh\$28,601,633. This includes the value of certain movable assets belonging to Enel Chile, Enel Generación Chile and Enel Distribución Chile, that should also be sold to the offeror. The above implied the recognition of an impairment loss of ThCh\$2,286,438 in the consolidated financial statements of Enel Chile S.A (see Note 31.b).

On February 1, 2023, the sale of assets was completed, and the resulting gain from this transaction amounted to ThCh\$959,228 (see Note 33).

5.3. Enel Transmisión Sale

On July 28, 2022, the “Stock Purchase Agreement” was signed by Enel Chile, who agreed to sell to Sociedad Transmisora Metropolitana SpA., all shares it owned that were issued by Enel Transmisión Chile S.A. (the “Sale”), equivalent to 99.09% of such company. Sociedad Transmisora Metropolitana SpA. is company fully owned by Inversiones Grupo Saesa Limitada.

The execution of the Sale and subsequent transfer of shares owned by Enel Chile that were issued by Enel Transmisión Chile S.A. was subject to certain regular conditions precedent applicable to these types of transactions, including the approval by the National Economic Attorney General's Office in accordance with D.L. 211 of 1973. According to Law No. 18,045 on the Securities Market, the Sale was materialized by the buyer making a Takeover Bid for all of the shares of Enel Transmisión Chile S.A.

The Sale price amounted to US\$1,345 million for 99.09% of the capital of Enel Transmisión Chile S.A. owned by Enel Chile, which may vary upon the application of the purchase price adjustments provided in the Sale.

Enel Transmisión Chile S.A. operates and owns 683 kilometers of transmission lines, of which 183 kilometers correspond to the Domestic Transmission System, 499 kilometers to the Zone D Transmission System, 0.1 kilometers to the Zone C Transmission System, and 0.2 kilometers to a dedicated transmission line. It also operates 57 of its own substations and owns and operates assets installed in 3 substations owned by third parties.

Considering the sale process and the provisions of IFRS 5: “Non-Current Assets Held for Sale and Discontinued Operations”, and following the accounting criterion established in note 3.k, the assets and liabilities of the subsidiary Enel Transmisión Chile S.A. were classified as held for sale.

On December 9, 2022, the announcement of the successful results of the Takeover Bid for all the shares of Enel Transmisión Chile S.A was published. Consequently, after the related obligations were fulfilled, the change of control of Enel Transmisión Chile S.A was confirmed, and it ceased to be a subsidiary of Enel Chile S.A. and became controlled by Sociedad Transmisora Metropolitana SpA. The gain obtained from this sale amounted to ThCh\$981,856,639 (see Note 33).

6. Cash and cash equivalents

- a) The detail of cash and cash equivalents as of December 31, 2023 and 2022, is as follows:

In thousands of Chilean pesos - ThCh\$

	12-31-2023	12-31-2022
Cash balances	173,228	25,742
Bank balances	137,048,228	245,199,924
Time deposits	319,994,843	454,776,178
Other fixed-income instruments	106,074,991	175,211,855
Total	563,291,290	875,213,699

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

- b) The detail, by type of currency, of the above balance is as follows:

In thousands of Chilean pesos - ThCh\$

Currency	12-31-2023	12-31-2022
Chilean peso	449,278,983	745,956,809
U.S. dollar	113,862,934	128,804,370
Argentine peso	10,959	242,734
Euro	102,479	176,894
UF	35,935	32,892
Total	563,291,290	875,213,699

For further detail of the Statement of Cash Flows see below:

- c) The following table records the components of "Other payments for operating activities" line item in the Statement of Cash Flows for the years ended December 31, 2023, 2022 and 2021:

In thousands of Chilean pesos - ThCh\$

Other payments from operating activities	2023	2022	2021
VAT tax debit	(82,831,649)	(74,401,438)	(80,921,378)
Tax on emissions	(20,707,956)	(24,277,529)	(16,465,950)
Other	(9,792,206)	(9,376,834)	(11,018,067)
Total	(113,331,811)	(108,055,801)	(108,405,395)

- d) The following table presents the details of "Cash flows from loss of control of subsidiaries or other businesses" in the Statement of Cash Flow as of December 31, 2023, 2022, and 2021.

In thousands of Chilean pesos - ThCh\$

	2023	2022	2021
Amounts received for the sale of Arcadia Generación Solar S.A.	521,881,880	-	-
Outflow of cash and cash equivalents of Arcadia Generación Solar S.A., which leaves the Group	(1,795,800)	-	-
Amounts received for the sale of Enel X Way Chile S.p.A.	-	11,358,338	-
Amounts received for the sale of Enel Transmisión Chile S.A.	-	1,228,616,013	-
Amounts received for the sale of Enel X AMPCI Ebus Chile SpA	-	2,001,407	-
Outflow of cash and cash equivalent of Enel Transmisión Chile S.A., which leaves the Group	-	(7,481,882)	-
Total	520,086,080	1,234,493,876	-

- e) For 2022, the "Collections from the repayment of advances and loans granted to third parties" correspond to cash flow received for the payment of debt that Enel Transmisión Chile had with Enel Chile and was made on December 9, 2022, date on which the sale of the aforementioned subsidiary was finalized (See Notes 2.4.1.i. and 5.3).

f) Reconciliation of liabilities arising from financing activities for the years ended December 31, 2023, 2022, and 2021:

In thousands of Chilean pesos - ThCh\$

	Short-term loans	Long-term loans	Lease liabilities	Assets held to cover liabilities arising from financing activities	Total
Opening balance as of January 1, 2023	484,932,624	3,330,899,969	235,685,555	(56,790,534)	3,994,727,614
Cash flows from (used in) financing activities					
From	335,975,577	680,699,261	-	10,988,015	1,027,662,853
Used	(848,619,797)	(500,093,222)	(18,418,666)	-	(1,367,131,685)
Interest paid	(183,857,128)	-	(9,315,780)	-	(193,172,908)
Total cash flows from financing activities	(696,501,348)	180,606,039	(27,734,446)	10,988,015	(532,641,740)
Movements that do not represent cash flows					
Sales of subsidiaries	-	-	-	-	-
Movements in fair value	38,953,566	(37,185,597)	-	(10,718,816)	(8,950,847)
Foreign currency translation differences	31,017,248	144,324,870	10,526,578	3,329,751	189,198,447
Financial costs (1)	182,314,687	4,729,704	9,688,516	(2,030,672)	194,702,235
New leases	-	-	47,203,550	-	47,203,550
Other Movements	685,092,088	(686,016,191)	(7,307,533)	-	(8,231,636)
Closing balance as of December 31, 2023	725,808,865	2,937,358,794	268,062,220	(55,222,256)	3,876,007,623
Detail by category					
Payables due to related parties (see Note 10.1. b)	146,577,056	1,034,791,219	-	-	1,181,368,275
Interest-bearing loans (See Note 20.1)	542,220,313	1,897,563,167	-	-	2,439,783,480
Cash flow hedges (See Note 23.2.a)	37,011,496	5,004,408	-	(55,222,256)	(13,206,352)
Lease liabilities (See Note 21)	-	-	268,062,220	-	268,062,220
Closing balance as of December 31, 2023	725,808,865	2,937,358,794	268,062,220	(55,222,256)	3,876,007,623

Thousands of Chilean pesos - ThCh\$

	Short-term loans	Long-term loans	Lease liabilities	Assets held to cover liabilities arising from financing activities	Total
Opening balance as of January 1, 2022	881,659,765	3,241,250,805	159,662,077	(36,094,475)	4,246,478,172
Financing Cash Flows					
From	1,050,888,015	263,892,100	-	37,803,988	1,352,584,103
Used	(1,711,034,741)	(37,020,850)	(6,613,399)	-	(1,754,668,990)
Interest paid	(182,171,676)	-	(4,790,146)	-	(186,961,822)
Total cash flows from financing activities	(842,318,402)	226,871,250	(11,403,545)	37,803,988	(589,046,709)
Movements that do not represent cash flows					
Sales of subsidiaries	-	-	(1,450,648)	-	(1,450,648)
Movements in fair value	-	(792,940)	-	(23,814,586)	(24,607,526)
Foreign currency translation differences	53,561,223	58,670,485	20,751,687	(34,664,273)	98,319,122
Financial costs (1)	192,928,894	4,081,277	6,810,965	(21,188)	203,799,948
New leases	-	-	61,996,854	-	61,996,854
Other movements	199,101,144	(199,180,908)	(681,835)	-	(761,599)
Closing balance as of December 31, 2022	484,932,624	3,330,899,969	235,685,555	(56,790,534)	3,994,727,614
Detail by category					
Payables due to related parties (see Note 10.1. b)	428,466,443	1,147,096,713	-	-	1,575,563,156
Interest-bearing loans (See Note 20.1)	55,977,988	2,138,411,462	-	-	2,194,389,450
Cash flow hedges (See Note 23.2.a)	488,193	45,391,794	-	(56,790,534)	(10,910,547)
Lease liabilities (See Note 21)	-	-	235,685,555	-	235,685,555
Closing balance as of December 31, 2022	484,932,624	3,330,899,969	235,685,555	(56,790,534)	3,994,727,614

Thousands of Chilean pesos - ThCh\$

	Short-term loans	Long-term loans	Lease liabilities	Assets held to cover liabilities arising from financing activities	Total
Opening balance as of January 1, 2021	157,573,676	2,648,032,219	51,865,519	(16,490,690)	2,840,980,724
Financing Cash Flows					
From	417,253,000	293,819,500	-	2,154,453	713,226,953
Used	(33,736,628)	(6,238,340)	(6,060,565)	-	(46,035,533)
Interest paid	(142,046,785)	-	(844,515)	-	(142,891,300)
Total cash flows from financing activities	241,469,587	287,581,160	(6,905,080)	2,154,453	524,300,120
Movements that do not represent cash flows					
Sales of subsidiaries	-	-	-	-	-
Movements in fair value	(1,923,185)	16,329,103	-	(3,632,092)	10,773,826
Foreign currency translation differences	114,041,146	513,617,504	15,193,796	(18,126,146)	624,726,300
Finance costs (1)	138,755,531	7,763,806	1,960,901	-	148,480,238
New leases	-	-	97,937,192	-	97,937,192
Other movements	231,743,010	(232,072,987)	(390,251)	-	(720,228)
Closing balance as of December 31, 2021	881,659,765	3,241,250,805	159,662,077	(36,094,475)	4,246,478,172
Detail by category					
Payables due to related parties (see Note 10.1. b)	799,265,075	1,300,059,097	-	-	2,099,324,172
Interest-bearing loans (See Note 20.1)	75,182,769	1,868,805,671	-	-	1,943,988,440
Cash flow hedges (See Note 23.2.a)	7,211,921	72,386,037	-	(36,094,475)	43,503,483
Lease liabilities (See Note 21)	-	-	159,662,077	-	159,662,077
Closing balance as of December 31, 2021	881,659,765	3,241,250,805	159,662,077	(36,094,475)	4,246,478,172

(1) Relates to accrual of interest.

7. Other financial assets

The detail of other financial assets as of December 31, 2023 and 2022, is as follows:

In thousands of Chilean pesos - ThCh\$

Other Financial Assets	Current		Non-current	
	12-31-2023	12-31-2022	12-31-2023	12-31-2022
Financial assets at fair value through other comprehensive income	127,854	127,854	2,326,466	2,326,509
Financial assets measured at amortized cost	9,552,991	156,773	-	-
Hedging derivatives	58,009,661	2,230,787	9,275,919	57,480,749
Non-hedging derivatives	46,128	1,014,802	-	20,382
Total	67,736,634	3,530,216	11,602,385	59,827,640

8. Other non-financial assets and liabilities

a) Other non-financial assets

The detail of other non-financial assets as of December 31, 2023 and 2022, is as follows:

In thousands of Chilean pesos - ThCh\$

Other non-financial assets	Current		Non-current	
	12-31-2023	12-31-2022	12-31-2023	12-31-2022
Value-added tax credit and other taxes	41,702,626	154,017,802	209,515,973	53,771,356
Prepaid expenses	55,689,522	36,206,579	-	-
Guarantee deposits	-	-	14,419,852	10,113,848
Water right credits	-	-	8,399,351	7,289,051
Spare-parts with a consumption schedule of more than 12 months	-	-	3,953,515	3,959,655
Other	3,105,177	2,415,971	2,105,173	3,142,431
Total	100,497,325	192,640,352	238,393,864	78,276,341

b) Other non-financial liabilities

The detail of other non-financial liabilities as of December 31, 2023 and 2022, is as follows:

In thousands of Chilean pesos - ThCh\$

	Current		Non-current	
	12-31-2023	12-31-2022	12-31-2023	12-31-2022
Value-added tax credit and other taxes	19,661,207	25,584,528	-	-
Deferred revenue from energy sales (1)	13,531,953	-	52,287,807	-
Deferred revenue from other services	6,080,847	4,863,505	-	-
Deferred revenue from splices	417,852	1,050,552	-	-
Deferred revenue from lighting services	481,053	565,680	-	-
Deferred revenue from transfer of networks	1,952,515	225,319	-	-
Reimbursable financial contributions	120,124	-	932,176	1,088,647
Other	189,332	1,032,018	-	-
Total	42,434,883	33,321,602	53,219,983	1,088,647

(1) Prepaid income related to energy sales contracts.

9. Trade and other receivables

a) The detail of trade and other receivables as of December 31, 2023 and 2022, is as follows:

In thousands of Chilean pesos - ThCh\$

Trade and Other Receivables, Gross	Current		Non-current	
	12-31-2023	12-31-2022	12-31-2023	12-31-2022
Trade and other receivables, gross	1,526,741,488	1,586,535,818	916,729,235	703,330,626
Trade receivables, gross	1,427,709,524	1,437,903,199	775,262,173	529,584,066
Accounts receivable from finance leases, gross	20,755,542	21,037,785	137,964,743	170,338,861
Other receivables, gross	78,276,422	127,594,834	3,502,319	3,407,699

In thousands of Chilean pesos - ThCh\$

Trade and Other Receivables, Net	Current		Non-current	
	12-31-2023	12-31-2022	12-31-2023	12-31-2022
Trade and other receivables, net	1,449,294,549	1,509,513,355	903,678,141	691,147,645
Trade receivables, net	1,361,832,944	1,372,573,201	763,183,696	518,816,944
Accounts receivable from finance leases, net	20,615,588	20,775,688	136,992,126	168,923,002
Other receivables, net (1)	66,846,017	116,164,466	3,502,319	3,407,699

(1) The detail of other accounts receivable is as follows:

In thousands of Chilean pesos - ThCh\$

Other receivables, net (1)	Current		Non-current	
	12-31-2023	12-31-2022	12-31-2023	12-31-2022
Accounts receivable from employees	13,898,223	12,929,933	2,131,377	2,779,599
Advances to suppliers and creditors	39,345,695	64,664,538	515,827	511,771
Sale of investment in Sociedad de Inversiones K Cuatro SpA (i)	-	29,681,532	-	-
Other accounts receivable for deposits in transit and others	9,662,938	7,309,261	-	-
Other	3,939,161	1,579,202	855,115	116,329
Total	66,846,017	116,164,466	3,502,319	3,407,699

i. See Note 13.3.b.

a.1) Increase in trade and other receivables:

a.1.i) As of December 31, 2023, the main variation is noted in trade receivables, current, which decreased by ThCh\$10,193,675 compared to December 2022. This variation is explained primarily by the following factors: (i) a decrease of ThCh\$290,875,774, resulting from the sale of accounts receivable generated as a result of the application of Law 21,472 (see section a.2.II of this note – detail of sales); (ii) a decrease of ThCh\$78,586,370 associated with pending billing adjustments to Distribution Electric Companies, awaiting the issuance of the corresponding tariff decrees; and (iii) a decrease of ThCh\$57,487,743 due to lower accounts receivable derived from the ordinary billing and collection cycle. This was partially offset by an increase of ThCh\$416,756,212 generated during the period as a result of the application of the aforementioned Law No. 21,472.

General background:

During the month of January 2022, the limit of US\$1,350 million was reached for accounts receivable from regulated customers, as established by Law No. 21,185, which created a Temporary Price Stabilization Mechanism for that segment of customers (see Note 9.a.1.ii). This implied that the mechanism was no longer applied and, as a result, short-term accounts receivable from regulated customers have accumulated since February 2022, for the difference between the theoretical prices based on the conditions established in the contracts with the respective Electricity Distribution companies and the regulated rates currently applied to the end user's bill.

On August 2, 2022, Law No. 21,472 was published, which created a price stabilization fund and established a new temporary price stabilization mechanism for regulated customers.

Law No. 21,472 establishes a customer protection mechanism aimed at paying differences resulting between the prices of the respective regulated supply contracts and the stabilized price. These differences will be covered by a temporary fund of US\$1,800 million through a new instrument known as a Payment Document, issued monthly by the General Treasury of the Republic to electricity generation companies, denominated in United States dollars, adjustable, transferable, with a maximum maturity date of December 2032 and state guarantee. It should be noted that all fund balances generated that are over US\$1,350 million as indicated in Law No. 21,185, are recognized as part of the mechanism established in Law No. 21,472.

The fund will be financed through an additional fee charged to end users segmented by consumption level, where customers with a monthly consumption of less than 350 kWh will be exempt from such fee, as well as micro and small companies with monthly consumption up to 1,000 kWh. The fund will be managed by the General Treasury, with fiscal contribution of US\$20 million per year, effective until December 31, 2032, in addition to the US\$15 million contributed in 2022.

Exempt Resolutions Nos. 86 and 334 issued during 2023 establish technical provisions for the implementation of Law No. 21,472, among which the General Treasury will issue transferable order credit instruments (the "Payment Documents"), allowing the bearer to collect the reimbursement of certain amounts owed arising from the application of the MPC Law and the aforementioned energy price stabilization mechanism, along with the interest recognized in the above-mentioned Payment Documents from the General Treasury, on the dates established therein. This makes it possible to settle accounts receivable associated with the implementation of this Law.

a.1.ii) In addition, non-current trade receivables increased by ThCh\$245,678,107 compared to December 2022. This increase is mainly due to the application of tariff stabilization mechanisms for regulated customers (Laws Nos. 21,185 and 21,472).

The law was published on November 2, 2019, by the Ministry of Energy, and creates a Transitory Mechanism to Stabilize Electricity Prices for Customers Subject to Rate Regulation. Pursuant to this law, between July 1, 2019 and December 31, 2020, the prices to be transferred to regulated customers are the price levels defined for the first half of 2019 (Decree 20T/2018) and will be referred to as "Stabilized Price to Regulated Customers" ("PEC" in its Spanish acronym).

Between January 1, 2021 and up to the end of the stabilization mechanism, prices shall be those defined in the semiannual price-setting processes mentioned in article 158 of the Electricity Law, but could not be higher than the adjusted PEC according to the Consumer Price Index beginning on January 1, 2021, based on the same date (adjusted PEC).

The differences to be produced between the billing period while applying the stabilization mechanism and the theoretical billing, considering the price that would have been applied according to the conditions of the respective contracts with the electricity distribution companies, will generate an account receivable in favor of the electricity generation companies, up to a maximum of US\$1,350 million until 2023. The limit was reached in January 2022.

All billing differences will be recorded in USD and will not accrue financial remuneration until December 31, 2025. The balance must be recovered by December 31, 2027.

The application of this law generates a greater delay in the billing and collection of sales generated by the Company's electricity generation segment, with the corresponding financial and accounting impact this situation generates. In the case of the Company's electricity distribution segment, the financial and accounting effects are neutralized (pass-through principle).

On September 14, 2020, the National Energy Commission published Exempt Resolution No. 340, which modified the technical provisions for the implementation of Law No. 21,185. This resolution clarified that the payment to each supplier

“must be allocated to the payment of Balances chronologically, paying from the oldest to the newest Balances,” and not on a weighted basis over the total balances pending payment, as the industry practice had been until that date.

In addition, this resolution established that the payment of balances shall be performed using the US\$ exchange rate observed on the sixth business day following publication of the Coordinator’s Balance Payment Chart, instead of the average US\$ exchange rate during the billing month, as established up to that moment.

As a result of the abovementioned situations in paragraphs a.1.i) and a.1.ii) and after eliminating transactions between related companies, the accounting effects recorded by the Group are summarized as follows:

- Classification as current in trade receivables for ThCh\$434,804,901 (ThCh\$266,843,088 as of December 31, 2022).
- Classification as non-current in trade receivables for ThCh\$750,565,211 as of December 31, 2023 (ThCh\$500,707,110 as of December 31, 2022) and suppliers for energy purchase for ThCh\$595,066,548 (ThCh\$308,013,985 as of December 31, 2022), see note 24.
- **Lower energy sales revenue** of ThCh\$0 as of December 31, 2023 (ThCh\$6,706,741 as of December 31, 2022).
- **Lower energy purchase** of ThCh\$0 as of December 31, 2023 (ThCh\$2,088,485 as of December 31, 2022).
- **Higher finance income** of ThCh\$6,108,432 as of December 31, 2023 (ThCh\$7,455,121 and M\$4,802,376 as of December 31, 2022 and 2021, respectively). See Note 34.
- **Higher finance costs** of ThCh\$3,363,744 as of December 31, 2023 (lower costs of ThCh\$2,235,708 as of December 31, 2022 and higher finance costs of ThCh\$2,409,504 as of December 31, 2021), see Note 34.
- **Net gain from foreign currency translation differences** of ThCh\$15,627,555 as of December 31, 2023, (ThCh\$4,801,364 and ThCh\$28,572,116 as of December 31, 2022 and 2021, respectively), due to the dollarization of receivables pending billing, see Note 34.

The aforementioned trade and non-trade concepts, while included in the model to determine impairment losses (see Note 3.g.3), have no greater impact at the close of December 2023 and 2022 due to the nature of these items: invoices not yet issued, invoices not yet due, or past due invoices within normal business ranges.

a.2) Assignment of rights and sale of trade receivables

I. Distribution Segment

- On December 28, 2020, Enel Distribución Chile and the Inter-American Investment Corporation entered into a framework agreement by virtue of which Enel Distribución Chile will have the right to assign collection rights from time to time, including a portion of accounts receivable from energy sales to certain customers. As of December 31, 2023, collection rights were assigned for ThCh\$508,366,460 (As of December 31, 2022 and 2021, ThCh\$390,202,619 and ThCh\$324,134,944, respectively). According to the accounting criteria described in note 3.g.6, cash inflows have led to the derecognition of accounts receivable and the recognition of finance costs of ThCh\$10,653,582 (As of December 31, 2022 and 2021, ThCh\$9,535,442 and ThCh\$5,872,765, respectively).

As indicated above, Enel Distribución Chile can continue to make new transfers of collection rights from time to time. The completion of additional transfers of collection rights will depend on Management’s analysis and ongoing evaluation of the cash needs and market conditions.

II. Generation Segment

On January 20, 2021, our subsidiaries Enel Generación Chile and Enel Green Power Chile signed a document called “Joinder”, whereby they became parties to the “Commitment and Engagement Letter” dated December 31, 2020, which is subject to foreign governing law. The “Commitment and Engagement Letter” was entered into by Goldman Sachs & Co. LLC and Goldman Sachs Lending Partners LLC, among others. Subsequently, on January 29, 2021, Enel Generación Chile and Enel Green Power Chile entered into a “Commitment Agreement” (also subject to foreign governing law), with the Inter-American Investment Corporation. The purpose of these agreements is to regulate the terms and conditions for the sale and assignment, by Enel Generación Chile and Enel Green Power Chile of balances generated in their favor (the “Balances”) by applying the transitional electricity price stabilization mechanism to customers who are subject to tariff rate regulation, as established by Law No. 21,185.

Pursuant to the terms and conditions established in the “Sale and Purchase Agreement” (also subject to foreign governing law), entered into and between Enel Generación Chile S.A., Enel Green Power Chile and Chile Electricity PEC SpA., assignments of Balances may be performed by Enel Generación Chile and Enel Green Power Chile from time to time, in favor of Chile Electricity PEC SpA, an unrelated entity which was specifically incorporated for this purpose..

In addition, on January 29, 2021, Enel Generación Chile and Enel Green Power Chile entered into an agreement (subject to foreign governing law) with Chile Electricity PEC SpA referred to as the “Sale and Purchase Agreement” for the sale and assignment of Balances. By virtue of this agreement, Enel Generación Chile and Enel Green Power Chile have agreed to sell and assign to Chile Electricity PEC two groups of Balances for a nominal value of approximately US\$158.9 million (ThCh\$115,867,879) and US\$12.2 million (ThCh\$8,666,252) for Enel Generación and Enel Green Power Chile, respectively, totaling ThCh\$121,652,067. The sale and assignment of these groups of Balances was effected on February 8, 2021, and March 31, 2021, respectively.

In addition, on June 18, 2021, Enel Generación Chile and Enel Green Power Chile entered into amendments to the aforementioned “Commitment Agreements” entered into with the Inter-American Investment Corporation. The main purpose of these amendments is to recognize new groups of Balances that the companies may sell and assign to Chile Electricity PEC SpA, as well as to make adjustments to reflect the incorporation of a third financing provider to Chile Electricity PEC SpA. Likewise, on June 21, 2021, Enel Generación Chile, Enel Green Power Chile, Goldman Sachs & Co. LLC and Goldman Sachs Lending Partners LLC, among others, agreed to modify the aforementioned “Commitment and Engagement Letter”, to reflect the incorporation of certain entities of the Allianz Group as holders of promissory notes issued by Chile Electricity PEC SpA.

On June 21, 2021, Enel Generación Chile, Enel Green Power Chile, and some entities of the Allianz Group signed a “Fee Letter”, detailing the commitments assumed by the Allianz Group entities to provide financing to Chile Electricity PEC SpA, among other matters, including its amendments. On the same date, Enel Generación Chile, Enel Green Power Chile, and Chile Electricity PEC SpA amended the aforementioned “Sale and Purchase Agreements” in order to regulate the terms and conditions of future sales of Balances that Enel Generación Chile and Enel Green Power Chile may decide to effect.

On August 14, 2023, Enel Generación Chile S.A. and Enel Green Power Chile S.A. entered into an agreement with the Inter-American Investment Corporation as the buyer. Under this agreement, they agreed to sell, assign, and transfer to the buyer certain Treasury Payment Documents related to Law No. 21.472, for an

approximate amount of up to US\$606 million for Enel Generación Chile S.A. and US\$34.8 million for Enel Green Power Chile S.A.

Detail of sales and disposals:

- On March 4, 2022, Enel Generación Chile and Enel Green Power Chile sold and assigned Balances to Chile Electricity PEC SpA for a nominal value of approximately US\$17.1 million (ThCh\$13,722,935) and US\$1.67 million (ThCh\$1,335,345), respectively.
- On July 14, 2022, Enel Generación Chile and Enel Green Power Chile sold and assigned Balances to Chile Electricity PEC SpA for a nominal value of approximately US\$42.2 million (ThCh\$42,652,823) and US\$4.36 million (ThCh\$2,720,629), respectively.
- On May 12, 2023, Enel Generación Chile and Enel Green Power Chile sold and assigned Balances to Chile Electricity PEC SpA for a nominal value of approximately US\$48 million (ThCh \$38,226,668) and US\$3 million (ThCh \$2,377,174), respectively.
- On August 30, 2023, Enel Generación Chile and Enel Green Power Chile sold and assigned Treasury Payment Documents to IDB Invest for a nominal value of approximately US\$294.8 million (ThCh\$246,410,679) and US\$17.2 million (ThCh \$14,790,498), respectively.
- On October 30, 2023, Enel Generación Chile and Enel Green Power Chile sold and transferred Treasury Payment Documents to IDB Invest with a nominal value of approximately US\$ 15.9 million (ThCh \$ 14,818,102) and US\$1.03 million (ThCh \$960,540), respectively.
- On December 28, 2023, Enel Generación Chile and Enel Green Power Chile sold and transferred Treasury Payment Documents to IDB Invest with a nominal value of approximately US\$ 14.7 million (ThCh\$ 13,053,271) and US\$0.95 million (ThCh\$842,684), respectively.

As a result of sales and transfers of balances performed as of December 31, 2023, Enel Generación Chile and Enel Green Power Chile recognized a finance cost of ThCh\$7,210,573 and ThCh\$446,556, respectively (as of December 31, 2022, ThCh\$12,623,444 and ThCh\$1,033,564, respectively) and as of December 31, 2021, ThCh\$39,919,437 and ThCh\$3,458,695, respectively).

In addition, in 2023, Enel Generación Chile and Enel Green Power Chile conducted sales of short-term accounts receivable, other than those originating from the application of Laws Nos. 21,185 and 21,472 for a nominal value of ThCh\$1,280,073,680 and ThCh\$40,417,845, respectively (ThCh\$955,342,410 and ThCh\$21,395,481, respectively, as of December 31, 2022), recognizing a financial cost of ThCh\$11,759,416 and ThCh\$402,208, respectively (ThCh\$8,226,102 and ThCh\$208,364, respectively as of December 31, 2022) and (ThCh\$682,389 and ThCh\$0, respectively as of December 31, 2021).

The financial cost implications as previously outlined for the segments of Distribution and Generation, for the years ended December 31, 2023 total ThCh\$30,472,335, (ThCh\$31,626,916 and ThCh\$49,933,286 as of December 31, 2022 and 2021, respectively), (see Note 34).

a.3) Other

There are no restrictions on the disposal of these types of accounts receivable in a significant amount.

The Group has one customer in the generation segment whose sales represent 10% or more of its revenue for the years ended December 31, 2023:

- Compañía General de Electricidad S.A.

For amounts, terms and conditions related to accounts receivable due from related parties, refer to Note 10.1.

b) Financial lease receivables

As of December 31, 2023, and 2022, future collections on financial lease receivables are the following:

In thousands of Chilean pesos - ThCh\$

	12-31-2023			12-31-2022		
	Gross	Interest	Present Value	Gross	Interest	Present Value
Less than one year	25,892,541	5,136,999	20,755,542	27,550,419	6,512,634	21,037,785
From one to two years	15,166,099	1,765,693	13,400,406	17,871,553	3,383,443	14,488,110
From two to three years	13,046,179	1,268,723	11,777,456	16,507,313	2,477,022	14,030,291
From three to four years	11,136,437	829,245	10,307,192	14,941,493	1,865,003	13,076,490
From four to five years	8,983,791	274,262	8,709,529	12,640,235	1,314,700	11,325,535
More than five years	109,421,299	15,651,139	93,770,160	135,444,145	18,025,710	117,418,435
Total	183,646,346	24,926,061	158,720,285	224,955,158	33,578,512	191,376,646

The amounts correspond to the performance of public lighting projects, mainly for municipalities, and the fleet of electric buses for public transportation with their respective charging stations.

As of December 31, 2023, financial income from lease debtors reached ThCh\$1,657,344 (ThCh\$1,782,747 and ThCh\$1,829,631 as of December 31, 2022, and 2021, respectively).

- c) As of December 31, 2023 and 2022, the analysis of past-due, unpaid trade receivables, but for which no impairment losses have been recorded, is detailed as follows:

In thousands of Chilean pesos - ThCh\$

Trade accounts receivables due and unpaid, but for which no impairment losses have been recorded	12-31-2023	12-31-2022
Less than three months	93,786,602	195,879,586
Between three and six months	49,053,096	52,964,326
Between six and twelve months	72,489,852	20,180,791
More than twelve months	90,256,399	54,261,319
Total	305,585,949	323,286,022

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

In thousands of Chilean pesos - ThCh\$

Trade accounts receivables due and unpaid, with impairment losses	Current and non-current
Balance as of January 1, 2022	79,785,895
Increases (decreases) for the year	22,025,354
Amounts written off	(10,915,012)
Increases (decreases) in foreign currency translation differences	(1,334)
Decreases to be classified as held for sale (1)	(1,689,459)
Balance as of December 31, 2022	89,205,444
Increases (decreases) of the year (2)	10,773,445
Amounts written off	(9,460,991)
Increases (decreases) in foreign currency translation differences	1,801
Other	(21,666)
Balance as of December 31, 2023	90,498,033

(1) See note 5.3.

- (2) During 2023, impairment losses on trade receivables amounted to ThCh\$10,773,445, representing a decrease of 48.91% compared to the previous year (see note 31). This decrease is primarily from the higher recovery of accounts receivable from residential customers of Enel Distribución Chile and Enel Colina.

Write-offs of doubtful accounts

The write-off of doubtful accounts is performed once all collections proceedings have been exhausted, including judicial proceedings, and proof of the debtors' insolvency has been obtained. In the case of the Company's Generation Business, the process normally considers at least one year of proceedings. In the Company's Distribution Business, the process takes less than 24 months. Overall, the risk of uncollectability and, therefore, the write-off of the Company's customers, is limited. (See Notes 3.g.3 and 22.5).

e) Additional Information:

- Additional statistical information required by CMF Circular No. 715, dated February 3, 2012, (XBRL taxonomy). See Appendix 2.
- Complementary information on trade receivables, see Appendix 2.1.

10. Balances and transactions with related parties

Related party transactions are performed at current market conditions.

Transactions between companies comprising the Group have been eliminated in the consolidation process and are not disclosed in this Note.

As of the date of these consolidated financial statements, there are no allowances for doubtful accounts between related entities.

The controlling company of Enel Chile is the Italian company Enel S.p.A.

Enel Chile S.A. provides administrative services to its subsidiaries, through a centralized cash contract used to finance cash deficits or consolidate cash surpluses. These accounts may have a debtor or creditor balance and are prepayable, short-term accounts with a variable interest rate that represents market conditions. To reflect these market conditions, the interest rates are reviewed periodically through an update procedure approved by the Boards of Directors of the respective companies.

10.1. Balances and transactions with related parties

The balances of accounts receivable and payable as of December 31, 2023 and 2022, are as follows:

a) Receivables from related parties

In thousands of Chilean pesos - ThCh\$

Taxpayer ID No.	Company	Country	Relationship	Currency	Transaction Description	Current		Non-current	
						12-31-2023	12-31-2022	12-31-2023	12-31-2022
Foreign	Empresa Distribuidora Sur S.A.	Argentina	Common Immediate Parent	US\$	Other Services	247,437	184,318	-	-
Foreign	Empresa Distribuidora Sur S.A.	Argentina	Common Immediate Parent	US\$	IT Services	1,670,459	1,619,319	-	-
Foreign	Enel Generacion Costanera S.A.	Argentina	Common Immediate Parent	US\$	Engineering Services	-	187,436	-	-
Foreign	Enel Generacion El Chocón S.A.	Argentina	Common Immediate Parent	US\$	Engineering Services	14,748	14,390	-	-
Foreign	Enel Green Power Argentina S.A.	Argentina	Common Immediate Parent	US\$	Other Services	-	322,890	-	-
Foreign	Enel Brasil S.A.	Brazil	Common Immediate Parent	CLP	Other Services	-	222,193	-	-
Foreign	Enel Brasil S.A.	Brazil	Common Immediate Parent	US\$	Engineering Services	15,555	15,178	-	-
Foreign	Enel Brasil S.A.	Brazil	Common Immediate Parent	US\$	Other Services	1,859,584	1,451,125	-	-
94.271.000-3	Enel Américas S.A.	Chile	Common Immediate Parent	CLP	IT Services	767,621	881,246	-	-
94.271.000-3	Enel Américas S.A.	Chile	Common Immediate Parent	CLP	Other Services	147,491	158,018	-	-
94.271.000-3	Enel Américas S.A.	Chile	Common Immediate Parent	US\$	Other Services	-	188,236	-	-
94.271.000-3	Enel Américas S.A.	Chile	Common Immediate Parent	CLP	Technical Services	1,133,921	389,126	-	-
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Common Immediate Parent	US\$	Other Services	67,307	67,658	-	-
77.157.781-4	Enel X AMPCLIL Holdings SpA	Chile	Associated	US\$	Technical Services	-	-	-	-
77.157.783-0	Enel X AMPCLIL SpA	Chile	Associated	US\$	Technical Services	-	-	-	-
77.569.067-4	Enel X Way Chile SpA	Chile	Associated	CLP	Technical Services	521,628	267,241	-	-
77.569.067-4	Enel X Way Chile SpA	Chile	Associated	CLP	IT Services	-	-	-	-
77.569.067-4	Enel X Way Chile SpA	Chile	Associated	CLP	Other Services	2,100,090	974,759	-	-
76.802.924-3	Energía y Servicios South America Spa	Chile	Common Immediate Parent	CLP	Technical Services	-	232,786	-	-
76.802.924-3	Energía y Servicios South America Spa	Chile	Common Immediate Parent	US\$	Other Services	-	-	-	-
76.802.924-3	Energía y Servicios South America Spa	Chile	Common Immediate Parent	CLP	Other Services	-	154,180	-	-
76.418.940-K	GNL Chile S.A.	Chile	Associated	US\$	Gas Purchase Advance	3,988,333	8,623,438	-	-
Foreign	Enel Colombia S.A. ESP.	Colombia	Common Immediate Parent	US\$	IT Services	-	122,891	-	-
Foreign	Enel Colombia S.A. ESP.	Colombia	Common Immediate Parent	US\$	Engineering Services	1,447,752	1,627,025	-	-
Foreign	Enel Colombia S.A. ESP.	Colombia	Common Immediate Parent	US\$	Other Services	55,113	89,269	-	-
Foreign	Endesa Energía	Spain	Common Immediate Parent	EUR	Gas Sales	-	31,754,264	-	-
Foreign	Endesa España	Spain	Common Immediate Parent	EUR	Other Services	12,748	28,514	-	-
Foreign	Endesa Generación	Spain	Common Immediate Parent	EUR	Engineering Services	-	51,516	-	-
Foreign	Enel North America Inc	United States	Common Immediate Parent	CLP	Other Services	224,177	158,958	-	-
Foreign	Enel North America Inc	United States	Common Immediate Parent	US\$	Other Services	-	63,594	-	-
Foreign	Enel Global Thermal Generation S.r.l.	Italy	Common Immediate Parent	EUR	Technical Services	-	1,726,897	-	-
Foreign	Enel Global Trading S.p.A.	Italy	Common Immediate Parent	EUR	Other Services	492,226	464,774	-	-
Foreign	Enel Global Trading S.p.A.	Italy	Common Immediate Parent	EUR	Commodity derivatives	23,737,063	195,403,892	-	-
Foreign	Enel Green Power Spa	Italy	Common Immediate Parent	EUR	Engineering Services	615,499	123,427	-	-
Foreign	Enel Green Power Spa	Italy	Common Immediate Parent	US\$	Engineering Services	-	474,458	-	-
Foreign	Enel Green Power Spa	Italy	Common Immediate Parent	EUR	Technical Services	1,828,895	-	-	-
Foreign	Enel Green Power Spa	Italy	Common Immediate Parent	EUR	Other Services	672,349	2,188	-	-
Foreign	Enel Green Power Spa	Italy	Common Immediate Parent	CLP	Other Services	-	230,975	-	-
Foreign	Enel Green Power Spa	Italy	Common Immediate Parent	US\$	Other Services	-	428,285	-	-
Foreign	Enel Grids S.r.l.	Italy	Common Immediate Parent	EUR	Other Services	561,521	530,205	-	-
Foreign	Enel Innovation Hubs Srl	Italy	Common Immediate Parent	EUR	IT Services	111,271	-	-	-
Foreign	Enel Italia Srl	Italy	Common Immediate Parent	EUR	Other Services	1,438,058	776,929	-	-
Foreign	Enel Produzione	Italy	Common Immediate Parent	EUR	Other Services	278,448	262,931	-	-
Foreign	Enel S.p.A.	Italy	Parent	EUR	Other Services	1,020,093	845,251	-	-
Foreign	Enel X S.R.L.	Italy	Common Immediate Parent	EUR	Other Services	54,443	51,406	-	-
Foreign	Enel Green Power Morocco	Morocco	Common Immediate Parent	EUR	Other Services	580,915	456,512	-	-
Foreign	Chinango S.A.C.	Peru	Common Immediate Parent	US\$	Engineering Services	18,970	18,511	-	-
Foreign	Enel Distribución Perú S.A.	Peru	Common Immediate Parent	US\$	IT Services	242,125	334,125	-	-
Foreign	Enel Generación Perú S.A.	Peru	Common Immediate Parent	CLP	Other Services	-	71,534	-	-
Foreign	Enel Generación Perú S.A.	Peru	Common Immediate Parent	US\$	Engineering Services	3,298,013	1,228,039	-	-
Foreign	Enel Generación Perú S.A.	Peru	Common Immediate Parent	US\$	Other Services	215,021	605,760	-	-
Foreign	Enel Generación Piura S.A.	Peru	Common Immediate Parent	US\$	Engineering Services	8,199	78,511	-	-
Foreign	Enel Green Power Perú	Peru	Common Immediate Parent	US\$	Engineering Services	-	1,364,051	-	-
Foreign	Enel Green Power Perú	Peru	Common Immediate Parent	US\$	Other Services	-	4,450	-	-
Foreign	Energetica Monzon S.A.C.	Peru	Common Immediate Parent	US\$	Engineering Services	804,311	784,712	-	-
Foreign	Enel Global Services S.r.l.	Italy	Common Immediate Parent	EUR	Other Services	22,741	-	-	-
Foreign	Proyectos y Soluciones Renovables S.A.C.	Peru	Common Immediate Parent	US\$	Other Services	-	151,213	-	-
		Total				50,274,125	256,288,604	-	-

b) Accounts payable to related parties

In thousands of Chilean pesos - ThCh\$

Taxpayer ID No.	Company	Country	Relationship	Currency	Transaction Description	Current		Non-current	
						12-31-2023	12-31-2022	12-31-2023	12-31-2022
Foreign	Enel Generacion Costanera S.A.	Argentina	Common Immediate Parent	US\$	Purchase of materials	-	6,780	-	-
Foreign	Enel Trading Argentina S.R.L.	Argentina	Common Immediate Parent	US\$	IT Services	85,066	83,004	-	-
Foreign	Enel Trading Argentina S.R.L.	Argentina	Common Immediate Parent	US\$	Other Services	18,532	18,083	-	-
Foreign	Enel Brasil S.A.	Brazil	Common Immediate Parent	US\$	Other Services	99,449	33,026	-	-
Foreign	Enel X Brasil Gerenciamento de Energia Ltda	Brazil	Common Immediate Parent	US\$	IT Services	10,889	1,057	-	-
94.271.000-3	Enel Américas S.A.	Chile	Common Immediate Parent	CLP	Other Services	725,547	179,409	-	-
94.271.000-3	Enel Américas S.A.	Chile	Common Immediate Parent	US\$	Other Services	211,676	-	-	-
77.569.067-4	Enel X Way Chile SpA	Chile	Associated	CLP	Other Services	3,504,042	3,891,398	-	-
77.569.067-4	Enel X Way Chile SpA	Chile	Associated	CLP	IT Services	2,237,282	528,182	-	-
76.802.924-3	Energia y Servicios South America Spa	Chile	Common Immediate Parent	CLP	Other Services	-	285,648	-	-
76.802.924-3	Energia y Servicios South America Spa	Chile	Common Immediate Parent	US\$	Other Services	-	197,933	-	-
76.418.940-K	GNL Chile S.A.	Chile	Associated	US\$	Gas Purchase	13,109,107	18,616,494	-	-
Foreign	Enel Distribución Sao Paulo S.A.	Brazil	Common Immediate Parent	US\$	Other Services	845,605	492,612	-	-
Foreign	Enel Colombia S.A. ESP.	Colombia	Common Immediate Parent	US\$	Other Services	86,671	35,836	-	-
Foreign	Endesa España	Spain	Common Immediate Parent	EUR	Other Services	31,005	29,270	-	-
Foreign	Endesa Generación	Spain	Common Immediate Parent	EUR	Coal purchase	520,938	508,311	-	-
Foreign	Endesa Generación	Spain	Common Immediate Parent	EUR	Other Services	171,500	88,636	-	-
Foreign	Enel Green Power España SL	Spain	Common Immediate Parent	EUR	Other Services	713,663	658,207	-	-
Foreign	Enel Iberia SRL	Spain	Common Immediate Parent	EUR	IT Services	22,016	656,798	-	-
Foreign	Enel Iberia SRL	Spain	Common Immediate Parent	EUR	Other Services	323,962	88,171	-	-
Foreign	Enel Green Power North America Inc	United States	Common Immediate Parent	US\$	Other Services	451,430	440,402	-	-
Foreign	Enel Green Power North America Inc	United States	Common Immediate Parent	US\$	Technical Services	220,579	-	-	-
Foreign	Enel Finance International NV (*)	Netherlands	Common Immediate Parent	US\$	Loan payable	146,577,056	428,466,443	1,034,791,219	1,147,096,713
Foreign	Cesif S.p.A.	Italy	Common Immediate Parent	EUR	Engineering Services	114,153	71,579	-	-
Foreign	Enel Energia	Italy	Common Immediate Parent	EUR	Other Services	-	552,771	-	-
Foreign	Enel Global Services S.r.l.	Italy	Common Immediate Parent	EUR	Technical Services	1,973,905	1,327,547	-	-
Foreign	Enel Global Services S.r.l.	Italy	Common Immediate Parent	EUR	IT Services	7,773,093	9,025,183	-	-
Foreign	Enel Global Services S.r.l.	Italy	Common Immediate Parent	EUR	Other Services	238,209	70,811	-	-
Foreign	Enel Global Thermal Generation S.r.l.	Italy	Common Immediate Parent	EUR	Technical Services	-	8,123,201	-	-
Foreign	Enel Global Thermal Generation S.r.l.	Italy	Common Immediate Parent	EUR	IT Services	-	1,329,550	-	-
Foreign	Enel Global Thermal Generation S.r.l.	Italy	Common Immediate Parent	EUR	Engineering Services	-	215,601	-	-
Foreign	Enel Global Thermal Generation S.r.l.	Italy	Common Immediate Parent	EUR	Other Services	-	1,298,786	-	-
Foreign	Enel Global Trading S.p.A.	Italy	Common Immediate Parent	EUR	Other Services	538,142	819,835	-	-
Foreign	Enel Global Trading S.p.A.	Italy	Common Immediate Parent	EUR	Engineering Services	26,463	24,982	-	-
Foreign	Enel Global Trading S.p.A.	Italy	Common Immediate Parent	EUR	Commodity derivatives	29,915,452	74,001,856	-	-
Foreign	Enel Global Trading S.p.A.	Italy	Common Immediate Parent	EUR	Technical Services	5,084,420	8,739,608	-	-
Foreign	Enel Global Trading S.p.A.	Italy	Common Immediate Parent	EUR	IT Services	642,625	534,305	-	-
Foreign	Enel Green Power Italia	Italy	Common Immediate Parent	EUR	Engineering Services	653,225	-	-	-
Foreign	Enel Green Power Spa	Italy	Common Immediate Parent	CLP	Other Services	245,139	273,636	-	-
Foreign	Enel Green Power Spa	Italy	Common Immediate Parent	EUR	Technical Services	31,310,148	35,965,138	-	-
Foreign	Enel Green Power Spa	Italy	Common Immediate Parent	EUR	Engineering Services	16,707,060	21,467,585	-	-
Foreign	Enel Green Power Spa	Italy	Common Immediate Parent	EUR	Other Services	6,259,507	16,387,650	-	-
Foreign	Enel Green Power Spa	Italy	Common Immediate Parent	EUR	IT Services	7,680,812	6,528,805	-	-
Foreign	Enel Grids S.r.L.	Italy	Common Immediate Parent	EUR	Other Services	325,943	325,189	-	-
Foreign	Enel Grids S.r.L.	Italy	Common Immediate Parent	EUR	IT Services	16,688,192	14,243,095	-	-
Foreign	Enel Grids S.r.L.	Italy	Common Immediate Parent	EUR	Technical Services	8,393,271	5,453,612	-	-
Foreign	Enel Italia S.p.A.	Italy	Common Immediate Parent	EUR	IT Services	714,721	1,113,099	-	-
Foreign	Enel Italia S.p.A.	Italy	Common Immediate Parent	EUR	Other Services	1,919,621	1,552,756	-	-
Foreign	Enel Produzione	Italy	Common Immediate Parent	EUR	Other Services	113,349	990,303	-	-
Foreign	Enel Produzione	Italy	Common Immediate Parent	EUR	Engineering Services	1,471,152	1,678,743	-	-
Foreign	Enel S.p.A.	Italy	Parent	CLP	Dividends	123,046,700	229,338,163	-	-
Foreign	Enel S.p.A.	Italy	Parent	US\$	Dividends	1,988	1,939	-	-
Foreign	Enel S.p.A.	Italy	Parent	EUR	Technical Services	6,259,685	10,947,000	-	-
Foreign	Enel S.p.A.	Italy	Parent	EUR	IT Services	2,924,035	3,485,259	-	-
Foreign	Enel S.p.A.	Italy	Parent	EUR	Dividends	-	14,369,214	-	-
Foreign	Enel S.p.A.	Italy	Parent	EUR	Other Services	3,594,734	5,708,090	-	-
Foreign	Enel S.p.A.	Italy	Parent	EUR	Financial Guarantee Service	1,194,512	202,442	-	-
Foreign	Enel X S.R.L.	Italy	Common Immediate Parent	EUR	Other Services	113,027	121,786	-	-
Foreign	Enel X S.R.L.	Italy	Common Immediate Parent	EUR	IT Services	434,851	935,155	-	-
Foreign	Enel X S.R.L.	Italy	Common Immediate Parent	EUR	Technical Services	14,627,961	12,779,052	-	-
Foreign	Gridspertise s.r.l.	Italy	Common Immediate Parent	EUR	IT Services	1,626,356	1,189,548	-	-
Total						462,578,466	946,498,574	1,034,791,219	1,147,096,713

(*) See letter d below.

c) Significant transactions and effects on profit or loss:

The significant transactions with related companies that are not consolidated, are as follows:

In thousands of Chilean pesos - ThCh\$

Taxpayer ID No.	Company	Country	Relationship	Transaction Description	2023	2022	2021
Foreign	Endesa Energía S.A.	Spain	Common Immediate Parent	Gas Sales	22,404,257	180,214,107	-
Foreign	Endesa Energía S.A.	Spain	Common Immediate Parent	Fuel Consumption	(2,702,995)	-	-
94.271.000-3	Enel Américas S.A.	Chile	Common Immediate Parent	Provision of administration services and other	8,356,103	7,859,162	5,632,424
76.418.940-K	GNL Chile S.A.	Chile	Associated	Gas consumption	(214,830,783)	(443,243,955)	(314,415,258)
76.418.940-K	GNL Chile S.A.	Chile	Associated	Gas Sales	6,588,337	-	-
Foreign	Enel X S.R.L.	Italy	Common Immediate Parent	Technical Services	(4,857,322)	(3,545,918)	(5,284,971)
Foreign	Enel Global Services S.r.l.	Italy	Common Immediate Parent	Technical Services	(2,014,876)	-	-
Foreign	Enel Grids S.r.L.	Italy	Common Immediate Parent	Technical Services	(3,274,480)	(1,254,045)	(2,230,293)
Foreign	Enel Grids S.r.L.	Italy	Common Immediate Parent	Technical Services	(3,483,451)	(2,260,739)	-
Foreign	Enel S.p.A.	Italy	Parent	Technical Services	(3,965,495)	(2,340,510)	(5,305,537)
Foreign	Enel Global Trading SpA.	Italy	Common Immediate Parent	Commodity derivatives	156,461,363	36,940,008	35,815,215
Foreign	Enel Global Trading SpA.	Italy	Common Immediate Parent	Gas Sales	-	166,792,281	-
Foreign	Enel Global Trading SpA.	Italy	Common Immediate Parent	Gas Purchase	-	-	(2,618,484)
Foreign	Enel Global Trading SpA.	Italy	Common Immediate Parent	Technical Services	(1,477,536)	(1,492,743)	(2,227,749)
Foreign	Enel Finance International NV	Netherlands	Common Immediate Parent	Financial expenses	(56,576,882)	(72,578,171)	(42,040,047)
Foreign	Enel Green Power SpA	Italy	Common Immediate Parent	Technical Services	(12,774,436)	(6,136,692)	(7,861,111)
Foreign	Gridspertise S.r.L.	Italy	Common Immediate Parent	Purchase of materials	(2,867,907)	-	-

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

d) Future undiscounted debt flows

The estimates of undiscounted cash flows for loans payable as of December 31, 2023 and 2022 are shown below:

In thousands of Chilean pesos - ThCh\$

Taxpayer ID No.	Company	Country	Currency	Nominal Interest	Maturity		Total Current	12-31-2023					Total Non-Current
					Maturity			Maturity					
					One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Foreign	Enel Finance International NV	Netherlands	US\$	2.89%	8,618,400	166,324,092	174,942,492	170,807,846	166,767,908	162,727,969	18,458,990	642,976,471	1,161,739,184
Total					8,618,400	166,324,092	174,942,492	170,807,846	166,767,908	162,727,969	18,458,990	642,976,471	1,161,739,184

In thousands of Chilean pesos - ThCh\$

Taxpayer ID No.	Company	Country	Currency	Nominal Interest	Maturity		Total Current	12-31-2022					Total Non-Current
					Maturity			Maturity					
					One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Foreign	Enel Finance International NV	Netherlands	US\$	3.30%	257,881,985	197,800,418	455,682,403	170,731,408	166,699,893	162,668,379	158,636,864	644,908,410	1,303,644,954
Total					257,881,985	197,800,418	455,682,403	170,731,408	166,699,893	162,668,379	158,636,864	644,908,410	1,303,644,954

e) Significant transaction

- i. In June 2019, Enel Chile entered into a revolving credit facility with Enel Finance International N.V. in US\$ for a total of US\$50 million, at a LIBOR 1M, 3M or 6M variable rate plus a margin of 0.90%, with monthly, quarterly or semiannual interest payments, and a maturity date of June 24, 2024. During the availability period, Enel Chile will pay an annual availability commission equivalent to 0.25% the undrawn amount. This revolving credit facility is unsecured, and the principal and accumulated interest or other cost subject to agreement may be repaid early, in part or in full. Enel Chile may require renewal of a withdrawal, by sending a letter at least five business days prior to the due date of the obligation. On April 20, 2023, this line was fully drawn for a 3M period maturing on July 20, 2023. Because of its revolving nature, the decision to renew or repay the line will be made upon maturity and cannot extend beyond the line's maturity date. On November 13, 2023, a prepayment was made of the line of US\$50 million. As of December 31, 2023, the revolving credit facility is available 100%.
- ii. On January 3, 2020, Enel Finance International NV granted a loan in US\$ to Enel Chile for up to US\$200 million, with a fixed interest rate of 2.60%, with the payment of interest every six months and a maturity date of July 3, 2023. The loan obtained by Enel Chile is unsecured, corresponds to a bullet loan, and the principal and interest may be repaid early, in part or in full, without any penalty other than the breakage costs, by sending to Enel Finance International NV a request for early repayment. The debt has no balance as of December 31, 2023 (US\$200 million equivalent to ThCh\$171,172,000 as of December 31, 2022), as on July 3, 2023, US\$200 million was repaid according to the scheduled maturity of the loan.
- iii. On March 11, 2020, Enel Finance International NV granted a loan in US\$ to Enel Chile for up to US\$400 million, with a fixed interest rate of 3.30%, with the payment of interest every six months and a maturity date of March 11, 2030. The loan obtained by Enel Chile is unsecured, corresponds to a bullet loan, and the principal and interest may be repaid early, in part or in full, without any penalty other than the breakage costs, by sending to Enel Finance International NV a request for early repayment. The debt balance as of December 31, 2023 is US\$400 million equivalent to ThCh\$358,240,000 (US\$400 million equivalent to ThCh\$342,344,000 as of December 31, 2022). The accrued interest as of December 31, 2023 amounts to ThCh\$3,569,878 (ThCh\$3,546,113 as of December 31, 2022).
- iv. On April 1, 2021, Enel Chile secured an SDG-Linked loan of US\$300 million from Enel Finance International N.V. This loan has a fixed interest rate of 2.50% (which is subject to compliance with a reduction of greenhouse gas emissions (CO₂) until December 2023), semi-annual payments and matures on April 1, 2031. It is a bullet loan that has no guarantees and may be partially or totally prepaid in advance (principal and interest) without any penalty other than the breakage costs; by submitting a prepayment request to Enel Finance International NV. As of December 31, 2023, the debt balance amounts to US\$300 million

equivalent to ThCh\$263,136,000 (US\$300 million equivalent to ThCh\$256,758,000 as of December 31, 2022). As of December 31, 2023, accrued interest amounts to ThCh\$1,699,420 (ThCh\$1,640,398 as of December 31, 2022).

- v. On April 1, 2021, Enel Chile S.A. secured an SDG-Linked revolving committed credit facility from Enel Finance International N.V. for US\$290 million. This credit facility has a variable interest rate of LIBOR 1M, 3M or 6M + 1.00% spread, which is indexed to compliance with a reduction of greenhouse gas emissions to December 2023, with monthly, quarterly, or semi-annual interest payments and maturing on April 1, 2026. During the effective period of the credit facility, Enel Chile S.A. will pay an annual availability commission equal to 0.35% of the margin on the undrawn amount. This revolving credit facility has no guarantees and can be partially or totally prepaid in advance (principal and interest) along with any other costs under the agreement. Enel Chile S.A. has the right to renew a draw by sending a letter five (5) business days before expiration of the obligation. On April 26, 2023, this credit line was fully drawn for a period of 3 months, maturing on July 26, 2023. Because of its revolving nature, the decision to renew or repay the line will be made upon maturity and cannot extend beyond the line's maturity date. On October 25, 2023, a prepayment of US\$290 million was made on the line. As of December 31, 2023, the credit line is available 100% (see Note 41.ii).
- vi. On June 30, 2021, the debt previously held by Enel Green Power S.A. was transferred to Enel Chile (see the next paragraph) under the following conditions: the debt has been refinanced by Enel Finance International NV for US\$644 million, at a fixed interest rate of 2.82% per annum, with semi-annual interest payment (beginning on June 30, 2024) maturing on December 31, 2027. This debt can be voluntarily prepaid, including "breakage costs. as of December 31, 2023, the balance of this debt amounts to US\$644 million equivalent to ThCh\$565,191,044 (US\$644 million equivalent to ThCh\$551,491,708 as of December 31, 2022). as of December 31, 2023, this debt does not accrue interest because the payment of this was made on December 30, 2023.
- vii. On September 30, 2021, Enel Chile S.A. formalized an SDG-Linked revolving committed credit facility from Enel Finance International N.V. for US\$200 million. This credit line has a variable interest rate of LIBOR 1M, 3M or 6M + 1.15% margin (structured so that the interest rate relates to compliance with a reduction in the ratio of greenhouse effect gas emissions as of December 2023), with monthly, quarterly, or semi-annual interest payments, and matures on September 30, 2025. During the effective period of the credit facility, Enel Chile S.A. will pay an annual availability commission equal to 30.0% of the margin on the undrawn amount. This revolving credit facility has no guarantees and can be partially or fully prepaid (principal and interest) along with any other costs under the agreement. Enel Chile S.A. has the right to renew draws by sending a letter five (5) business days before the obligation expires. On May 16, 2023, this credit line was fully drawn for a period of 3 months, maturing on August 16, 2023. Because of its revolving nature, the decision to renew or repay the line will be made at maturity and cannot extend beyond the line's maturity date. As of November 13, 2023, a prepayment was made on the line. As of December 31, 2023, the credit line is available 100%.
- viii. On May 31, 2023, Enel Chile S.A. formalized a committed revolving credit line with Enel Finance International N.V. in US dollars for a total of US\$100 million, at a variable interest rate Term SOFR 1M, 3M, or 6M plus a margin of 1.25%, with monthly, quarterly, or semi-annual interest payment, and withdrawals can be made at 1M, 3M, or 6M renewable until the final maturity on May 31, 2024. During the availability period, Enel Chile S.A. will pay an annual availability commission equivalent to 30% of the margin over the undrawn amount. This revolving line of credit is unsecured, and the principal and accumulated interest or other cost subject to agreement may be paid back early, in part or in whole. Enel Chile S.A. may require renewal of a withdrawal,

by letter sent 5 (five) business days prior to the due date of the obligation. On July 3, 2023, this credit line was fully drawn for a period of 1 month, maturing on August 3, 2023, and at such date it was renewed for 1 month, with a new maturity date of September 1, 2023, and was repaid in full. As of December 31, 2023, this line is available 100%.

- ix. On June 30, 2023, Enel Chile S.A. formalized a committed revolving credit line with Enel Finance International N.V. in US dollars for a total of US\$320 million, at a variable interest rate Term SOFR 1M or 3M plus a margin of 0.75%, with monthly or quarterly interest payment, and withdrawals can be made at 1M or 3M renewable until the final maturity on September 30, 2023. During the availability period, Enel Chile S.A. will pay an annual availability commission equivalent to 35% of the margin over the non-withdrawn amount. Enel Chile S.A. may require renewal of a withdrawal, by letter sent 5 (five) business days prior to the due date of the obligation. On July 3, 2023, this credit line was fully drawn for a period of one month, maturing on August 3, 2023, and at such date it was renewed for 1 month, with a new maturity date of September 1, 2023, and was repaid in full. On September 19th, this credit line was closed early, and as such, as of December 31, 2023, this line is not available.

10.2. Board of directors and key management personnel

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

The Board of Directors in office as of December 31, 2023, was elected at the Ordinary Shareholders' Meeting held on April 28, 2021, and comprises the following people:

- Mr. Herman Chadwick Piñera
- Mrs. Mónica Girardi
- Mrs. Isabella Alessio
- Mr. Salvatore Bernabei
- Mr. Fernán Gazmuri Plaza
- Mr. Pablo Cabrera Gaete
- Mr. Luis Gonzalo Palacios Vásquez

At the Ordinary Board Meeting held on April 28, 2021, Mr. Herman Chadwick Piñera was elected as Chairman of the Board and Mr. Domingo Valdés Prieto as Secretary of the Board.

The Directors' Committee was also appointed during the same Board Meeting, which is governed by Law No. 18,046 (the Chilean Corporations Law), and the Sarbanes-Oxley Act. This Committee comprises the Directors Mr. Fernán Gazmuri Plaza, Mr. Pablo Cabrera Gaete and Mr. Luis Gonzalo Palacios Vásquez. All the members of the Committee are independent Directors, in accordance with the provisions of Circular No. 1,956 issued by the CMF.

The Board of Directors has appointed Mr. Fernán Gazmuri Plaza as financial expert of Enel Chile's Directors' Committee. The Company's Directors' Committee has appointed Mr. Fernán Gazmuri Plaza as Chairman of the aforementioned corporate body and Mr. Domingo Valdés Prieto as its Secretary.

a) Accounts receivable and payable and other transactions

- Accounts receivable and payable

There are no outstanding balances receivable and payable between the Company and its Directors and Group Management.

- Other transactions

There are no transactions other than remuneration between the Company and its Directors and Group Management.

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

No guarantees have been given to the Directors.

c) Compensation for directors

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

A monthly compensation, one part a fixed monthly fee and another part dependent on meetings attended, shall also be paid to each member of the Board of Directors. This compensation is broken down as follows:

- UF 216 as a fixed monthly fee in any event; and
- UF 79.2 as a per diem for each Board meeting attended with a maximum of 16 sessions in total whether ordinary or extraordinary, within the corresponding exercise.

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

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

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

Directors' Committee:

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

This compensation is broken down as follows:

- UF 72 as a fixed monthly fee, in any event, and
- UF 26.4 as a per diem for each Board meeting attended, all with a maximum of 16 meetings in total, whether ordinary or extraordinary, within the corresponding year.

The following tables show details of the compensation paid to the members of the Board of Directors of the Company for the period of December 31, 2023, 2022 and 2021:

In thousands of Chilean pesos - ThCh\$

Taxpayer ID No.	Name	Position	Period in position	2023		
				Enel Chile Board	Board of subsidiaries	Directors' Committee
4.975.992-4	Herman Chadwick Piñera	Chairman	January -December 2023	260,904	-	-
4.461.192-9	Fernán Gazmuri Plaza	Director	January -December 2023	130,452	-	42,531
4.774.797-K	Pablo Cabrera Gaete	Director	January -December 2023	130,452	-	42,531
5.545.086-2	Luis Gonzalo Palacios Vasquez	Director	January -December 2023	130,452	-	42,531
Foreign	Monica Girardi	Director	January -December 2023	-	-	-
Foreign	Isabella Alessio	Director	January -December 2023	-	-	-
Foreign	Salvatore Bernabei	Director	January -December 2023	-	-	-
TOTAL				652,260	-	127,593

In thousands of Chilean pesos - ThCh\$

Taxpayer ID No.	Name	Position	Period in position	2022		
				Enel Chile Board	Board of subsidiaries	Directors' Committee
4.975.992-4	Herman Chadwick Piñera	Chairman	January -December 2022	250,419	-	-
4.461.192-9	Fernán Gazmuri Plaza	Director	January -December 2022	125,209	-	41,688
4.774.797-K	Pablo Cabrera Gaete	Director	January -December 2022	125,209	-	41,688
5.545.086-2	Luis Gonzalo Palacios Vasquez	Director	January -December 2022	125,209	-	41,688
Foreign	Monica Girardi	Director	January -December 2022	-	-	-
Foreign	Isabella Alessio	Director	January -December 2022	-	-	-
Foreign	Salvatore Bernabei	Director	January -December 2022	-	-	-
TOTAL				626,046	-	125,064

In thousands of Chilean pesos - ThCh\$

Taxpayer ID No.	Name	Position	Period in position	2021		
				Enel Chile Board	Board of subsidiaries	Directors' Committee
4.975.992-4	Herman Chadwick Piñera	Chairman	January -December 2021	216,204	-	-
Foreign	Giulio Fazio	Director	January -March 2021	-	-	-
4.461.192-9	Fernán Gazmuri Plaza	Director	January -December 2021	105,796	-	34,466
4.774.797-K	Pablo Cabrera Gaete	Director	January -December 2021	108,102	-	36,028
5.672.444-3	Juan Gerardo Jofré Miranda	Director	January -March 2021	25,910	-	8,637
5.545.086-2	Luis Gonzalo Palacios Vasquez	Director	April -December 2021	76,460	-	25,481
Foreign	Monica Girardi	Director	April -December 2021	-	-	-
Foreign	Isabella Alessio	Director	April -December 2021	-	-	-
Foreign	Daniele Caprini	Director	January -March 2021	-	-	-
Foreign	Salvatore Bernabei	Director	January -December 2021	-	-	-
TOTAL				532,472	-	104,612

10.3. Compensation of key management personnel

Enel Chile's key management personnel as of December 31, 2023 is comprised of the following people:

Key Management Personnel		
Taxpayer ID No.	Name	Position
Foreign	Fabrizio Barderi (1) (2)	Chief Executive Officer
Foreign	Giuseppe Turchiarelli	Administration Finance and Control Officer
13.903.626-3	Liliana Schnaidt Hagedorn	Human Resources and Organization Manager
6.973.465-0	Domingo Valdés Prieto	General Counsel and Secretary to the Board
16.261.687-0	Juan Francisco Díaz Valenzuela (3)	Internal Audit Manager
27.965.892-2	Montserrat Palomar Quilez (4)	Sustainability and Relationship Manager

- (1) On March 1, 2022, Mr. Fabrizio Barderi was appointed Chief Executive Officer, replacing Mr. Paolo Palloti.
- (2) On January 25, 2024, Mr. Fabrizio Barderi resigned to his position of the Company's Chief Executive Officer. He will remain in office until February 29, 2024, date in which these financial statements will be approved.
- (3) On February 1, 2022, Mr. Juan Francisco Díaz Valenzuela was appointed Internal Audit Manager, replacing Mr. Eugenio Belinchon Gueto.
- (4) On November 1, 2022, Ms. Montserrat Palomar Quilez took over as Sustainability and Relations Manager.

10.4. Incentive plans for key management personnel

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

Compensation received by key management personnel are as follows:

In thousands of Chilean pesos - ThCh\$

	2023	2022	2021
Remuneration	2,455,831	2,241,508	2,060,928
Short-term benefits for employees	345,548	261,306	260,400
Other long-term benefits	394,570	143,969	38,713
Total	3,195,949	2,646,783	2,360,041

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

No guarantees have been given to key management personnel.

10.5. Compensation plans linked to share price

There are no payment plans granted to the Directors or key Management personnel based on the share price of the Enel Chile common stock.

10.6. Restricted stock unit program

In 2022, under an established restricted stock unit ("RSU") program that was implemented for that year only, certain key personnel of Enel Chile received a one-time issuance of Enel S.p.A. shares for the corresponding RSU award. These shares were not issued on a discretionary basis, but were automatically issued upon vesting of the RSUs on a pre-established date once certain performance-based vesting conditions were met. The cost of the RSU program is subject to an outstanding recharge agreement; accordingly, such cost has been borne by Enel Chile. This agreement establishes that all fixed and variable remuneration of certain expatriate executives (whether in cash or in kind) is paid by the Company to which the expatriate executive provides services. The cost of the program amounted to ThCh\$27,395, which is included in the item Payroll expenses for 2022.

11. Inventories

The detail of inventories as of December 31, 2023 and 2022, is as follows:

In thousands of Chilean pesos - ThCh\$

	12-31-2023	12-31-2022
Supplies for Production	13,856,303	18,678,262
Gas	1,852,864	7,050,658
Oil	12,003,439	11,627,604
Supplies for projects and spare parts	37,093,505	30,215,221
Electrical materials	7,812,071	29,022,610
Total	58,761,879	77,916,093

There are no inventories acting as security for liabilities.

For the years ended December 31, 2023, 2022 and 2021, raw materials and inputs recognized as fuel cost amount to ThCh\$536,292,557, ThCh\$587,063,837 and ThCh\$374,868,794, respectively. See Note 29.

During the 2022 year, impairment adjustments were recorded on coal and diesel oil stocks amounting to ThCh\$51,213,588, related to the discontinuation of the Bocamina II plant. For the same reason, during the 2021 fiscal year, an impairment was recorded on coal and diesel oil stocks amounting to ThCh\$46,572,145. For more information, see Notes 16.c.iv and 29.

12. Current tax assets and liabilities

a) The detail of current tax receivables as of December 31, 2023 and 2022, are as follows:

In thousands of Chilean pesos - ThCh\$

Tax Receivables	12-31-2023	12-31-2022
Advance income tax payments	13,518,958	42,504,237
Credit for adsorbed tax profits	67,222,361	77,515,647
Tax credit for training expenses	374,138	538,483
Total	81,115,457	120,558,367

b) The detail of current tax payables as of December 31, 2023 and 2022, are as follows:

In thousands of Chilean pesos - ThCh\$

Current tax liabilities	12-31-2023	12-31-2022
Income tax	160,107,212	334,336,370
Total	160,107,212	334,336,370

13. Investments accounted for using the equity method

13.1. Investments accounted for using the equity method

The detail of the Group's investees accounted for using the equity method and the movements for December 31, 2023 and 2022:

In thousands of Chilean pesos - ThCh\$

Taxpayer ID Number	Associates and Joint Ventures	Relationship	Country	Currency	Ownership Percentage	01-01-2023	Additions	Share of Profit (Loss)	Dividends declared	Foreign currency translation	Other Comprehensive Income	Other Increase (Decrease)	12.31.2023	Negative Equity Provision	12-31-2023
76.418.940-K	GNL Chile S.A.	Associate	Chile	U.S. dollar	33.33%	12,404,147	-	6,688,098	-	576,392	-	-	19,668,637	-	19,668,637
76.014.570-K	Enel Argentina S.A.	Associate	Argentina	Argentine Peso	0.0793%	388,328	-	60,300	(68,676)	(252,284)	-	155,694	283,362	-	283,362
76.364.085-K	Energías Marina SpA	Associate	Chile	Chilean Peso	25.00%	-	98,222	61,702	-	(1,428)	-	(99,637)	58,859	-	58,859
77.374.847-0	HIF H2 SpA (1)	Joint venture	Chile	U.S. dollar	50.00%	-	-	(7,142)	-	(412)	-	-	(7,554)	7,554	-
77.569.067-4	Enel X Way Chile S.p.A.	Associate	Chile	Chilean Peso	49.00%	4,960,303	1,470,000	(1,100,870)	-	-	13,494	-	5,342,927	-	5,342,927
TOTAL						17,752,778	1,568,222	5,702,088	(68,676)	322,268	13,494	56,057	25,346,231	7,554	25,353,785

In thousands of Chilean pesos - ThCh\$

Taxpayer ID Number	Associates and Joint Ventures	Relationship	Country	Currency	Ownership Percentage	01-01-2022	Additions	Share of Profit (Loss)	Dividends declared	Foreign currency translation	Other Comprehensive Income	Other Increase (Decrease)	12.31.2022	Negative Equity Provision	12-31-2022
76.418.940-K	GNL Chile S.A.	Associate	Chile	U.S. dollar	33.33%	5,706,636	-	6,846,528	-	(149,017)	-	-	12,404,147	-	12,404,147
76.014.570-K	Enel Argentina S.A.	Associate	Argentina	Argentine Peso	0.0793%	387,135	-	(22,337)	(42,758)	(144,639)	-	210,927	388,328	-	388,328
76.364.085-K	Energías Marina SpA	Associate	Chile	Chilean Peso	25.00%	-	16,493	(59,317)	-	-	-	-	(42,824)	42,824	-
77.157.779-2	Enel X AMPCI Ebus Chile SpA	Associate	Chile	U.S. dollar	20.00%	3,828,885	-	(29,621)	(384,087)	(67,686)	1,033,236	(4,380,727)	-	-	-
77.374.847-0	HIF H2 SpA (1)	Joint venture	Chile	U.S. dollar	50.00%	1,277	2,744,259	(2,750,793)	-	146	-	-	(5,111)	5,111	-
77.230.801-9	Sociedad de Inversiones K Cuatro SpA (2)	Joint venture	Chile	Chilean Peso	50.00%	-	29,352,972	(266,328)	-	-	-	(29,086,644)	-	-	-
77.371.406-1	Suministradora de Buses K Cuatro SPA (2)	Joint venture	Chile	Chilean Peso	0.50%	-	296,809	(3,259)	-	-	-	(293,550)	-	-	-
77.569.067-4	Enel X Way Chile S.p.A.	Associate	Chile	Chilean Peso	49.00%	-	6,196,475	(433,632)	-	-	9,949	(812,489)	4,960,303	-	4,960,303
TOTAL						9,923,933	38,607,008	3,281,241	(426,845)	(361,196)	1,043,185	(34,362,483)	17,704,843	47,935	17,762,778

(1) See Note 13.3.a).

(2) See Note 13.3.b).

13.2. Additional financial information on investments in associates

Financial information as of December 31, 2023 and 2022 of the main companies in which the Group exercises significant influence is detailed below:

In thousands of Chilean pesos - ThCh\$

Investments with Significant Influence	December 31, 2023									
	Direct / Indirect Ownership %	Current Assets	Non-current Assets	Current Liabilities	Non-current Liabilities	Revenues	Profit (Loss)	Other Comprehensive Income	Comprehensive Income	
GNL Chile S.A.	33.33%	144,820,356	1,776,749,121	251,678,137	1,610,885,427	1,042,145,056	20,064,295	1,729,184	21,793,479	
Enel X Way Chile S.p.A.	49.00%	14,966,228	3,393,337	7,094,389	361,244	9,082,236	(2,246,673)	27,539	(2,219,134)	

In thousands of Chilean pesos - ThCh\$

Investments with Significant Influence	December 31, 2022									
	Direct / Indirect Ownership %	Current Assets	Non-current Assets	Current Liabilities	Non-current Liabilities	Revenues	Profit (Loss)	Other Comprehensive Income	Comprehensive Income	
GNL Chile S.A.	33.33%	168,628,712	1,732,116,130	258,607,318	1,604,925,084	1,342,760,054	20,539,585	(447,055)	20,092,530	
Enel X AMPCI Ebus Chile SpA	20.00%	-	-	-	-	-	(148,103)	4,827,752	4,679,649	
Enel X Way Chile S.p.A.	49.00%	15,891,445	2,214,410	7,578,722	404,066	4,239,501	(884,964)	20,305	(864,659)	

None of the Company's associates have issued price quotations.

13.3. Joint ventures

The detail of the Group's statements of financial position and statements of income of joint ventures for December 31, 2023 and 2022, are as follows:

a) HIF H2 SpA:

In thousands of Chilean pesos - ThCh\$

% Ownership	HIF H2 SpA	
	50.0% 12-31-2023	50.0% 12-31-2022
Total current assets	2,620	2,556
Total current liabilities	27,945	12,779
Cash and cash equivalents	2,620	2,556
Other fixed operating expenses	(14,278)	(5,501,586)
Profit (Loss)	(14,278)	(5,501,586)
Comprehensive income	(14,278)	(5,501,586)

b) Sociedad de Inversiones K Cuatro SpA:

In thousands of Chilean pesos - ThCh\$

% Ownership	Sociedad de Inversiones K Cuatro SpA	
	50.0% 12-06-2022	
Total current assets	237,410	
Total non-current assets	59,474,494	
Total current liabilities	1,927	
Total non-current liabilities	886,326	
Cash and cash equivalents	1,557	
Other fixed operating expenses	(600,822)	
Financial costs	(129)	
Foreign currency exchange gains (losses)	58,279	
Income per adjustment units	3,497	
Profit (loss)	(539,175)	
Comprehensive income	(539,175)	

On October 28, 2021, Enel X Chile purchased a 10% interest in Sociedad de Inversiones K Cuatro SpA for ThCh\$31,632. Before February 28, 2022, this interest was conditioned upon the long-term financial asset, because the Group did not have significant influence over the company. Then, on February 28, 2022, Enel X Chile increased its interest in Sociedad de Inversiones K Cuatro SpA to 50%, through the acquisition of 400 shares for a total of ThCh\$259,393, thus meeting the conditions to be classified as a joint venture (see Note 2.6).

Sociedad de Inversiones K Cuatro SpA was awarded the public bid for the complementary bus supply service for the Public Transportation System of the Province of Santiago and the communities of San Bernardo and Puente Alto. Therefore, it formed a corporation known as Suministradora de Buses K Cuatro SpA. (hereinafter, the Supplier).

As a result of the aforementioned bid, the Supplier must purchase 991 buses which will then be leased to the operators of the Public Transportation System. The approximate cost of this acquisition is US\$364 million plus VAT. The bid terms and conditions establish certain minimum capital obligations for the Supplier and, on May 13, 2022, the Supplier performed a capital increase of US\$63.5 million (ThCh\$58,769,207), of which, proportional to its new shareholder interest, Enel X Chile contributed US\$31.5 million (ThCh\$29,384,103), through Sociedad de Inversiones K Cuatro SpA.

On December 6, 2022, our subsidiary Enel X Chile completed the sale of its entire stake in Sociedad de Inversiones K Cuatro SpA and Suministradora de Buses K Cuatro SpA.

On June 30, 2023, Enel X Chile received a payment of ThCh\$14,821,848, which represents 50% of the total sales amount. As of December 22, 2023, Enel X Chile received a payment of ThCh\$14,840,706, for the remaining 50% of the total sales amount.

c) Transmisora Eléctrica de Quillota Ltda:

In thousands of Chilean pesos - ThCh\$

% Ownership	Transmisora Eléctrica de Quillota Ltda. 50.0% 12-30-2021
Total current assets	-
Total non-current assets	-
Total current liabilities	-
Total non-current liabilities	-
Cash and cash equivalents	-
Revenues	896,616
Other fixed operating expenses	(239,154)
Depreciation and amortization expense	(824,314)
Other Income	25,735
Interest income	61,769
Income tax expense	(505,710)
Profit (loss)	(585,058)
Comprehensive income	(585,058)

On December 30, 2021, the Company sold its 50% equity interest in Transmisora Eléctrica de Quillota Ltda. (see Note 2.6.ii) for US\$13,862,707, equivalent to ThCh\$11,786,767, resulting in a profit of ThCh\$9,968,845. During the first quarter of 2023, Enel Chile recorded an additional gain of ThCh\$1,833,289 related to the sale of Transmisora Eléctrica de Quillota Ltda. resulting from the adjustment of tariffs prior to its sale, (see Note 33).

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

14. Intangible assets other than goodwill

The balances of this caption as of December 31, 2023 and 2022, are presented below:

In thousands of Chilean pesos - ThCh\$

Classes of Intangible Assets, Gross	12-31-2023	12-31-2022
Intangible Assets, Gross	356,981,391	334,904,014
Easements and water rights	13,474,625	13,227,138
Concessions	72,236,123	78,027,417
Patents, registered trademarks and other rights	1,694,467	1,654,706
Software licenses	259,686,688	232,572,572
Other Identifiable Intangible Assets	9,594,568	9,422,181
Contract costs	294,920	-

In thousands of Chilean pesos - ThCh\$

Classes of Intangible Assets, Amortization and Impairment	12-31-2023	12-31-2022
Accumulated Amortization and Impairment, Total	(161,971,891)	(143,462,751)
Easements and water rights	(5,149,420)	(5,040,675)
Concessions	(18,032,743)	(16,016,387)
Patents, registered trademarks and other rights	(1,033,510)	(764,612)
Software licenses	(134,853,986)	(118,655,592)
Other Identifiable Intangible Assets	(2,840,144)	(2,985,485)
Contract costs	(62,088)	-

In thousands of Chilean pesos - ThCh\$

Classes of Intangible Assets, Net	12-31-2023	12-31-2022
Intangibles Assets, Net	195,009,500	191,441,263
Easements and water rights	8,325,205	8,186,463
Concessions	54,203,380	62,011,030
Patents, registered trademarks and other rights	660,957	890,094
Software licenses	124,832,702	113,916,980
Other Identifiable Intangible Assets	6,754,424	6,436,696
Contract costs	232,832	-

The following table presents intangible assets other than Goodwill as of December 31, 2023 and 2022:

In thousands of Chilean pesos - ThCh\$

Movements in Intangible Assets	Easements and water rights	Concessions	Patents, Registered Trademarks and Other Rights	Computer Software	Other Identifiable Intangible Assets	Contract Costs	Intangible Assets, Net
Opening balance as of January 1, 2023	8,186,463	62,011,030	890,094	113,916,980	6,436,696	-	191,441,263
Movements in identifiable intangible assets							
Increase other than from business combinations	-	-	-	20,085,632	-	-	20,085,632
Increase (decrease) from foreign currency translation differences	138,742	1,174,512	-	479,777	336,562	-	2,129,593
Amortization (1)	-	(2,175,117)	(268,898)	(16,097,225)	(23,529)	(62,088)	(18,626,857)
Increases (decreases) from transfers and other Movements	-	-	39,761	(334,681)	-	294,920	-
Increase (decrease) from transfers	-	-	39,761	(334,681)	-	294,920	-
Dispositions and removal from service	-	(1,437)	-	(162,464)	-	-	(163,901)
Dispositions	-	-	-	(145,532)	-	-	(145,532)
Removal	-	(1,437)	-	(16,932)	-	-	(18,369)
Argentina Hyperinflation Effect	-	-	-	-	6,397	-	6,397
Increase (decrease)	-	(6,805,608)	-	6,944,683	(1,702)	-	137,373
Total Movements in identifiable intangible assets	138,742	(7,807,650)	(229,137)	10,915,722	317,728	232,832	3,568,237
Closing balance as of December 31, 2023	8,325,205	54,203,380	660,957	124,832,702	6,754,424	232,832	195,009,500

In thousands of Chilean pesos - ThCh\$

Movements in Intangible Assets	Easements and water rights	Concessions	Patents, Registered Trademarks and Other Rights	Computer Software	Other Identifiable Intangible Assets	Contract Costs	Intangible Assets, Net
Opening balance as of January 1, 2022	15,966,278	55,400,589	1,058,035	112,351,568	6,445,085	-	191,221,555
Movements in identifiable intangible assets							
Increase other than from business combinations	-	8,604,379	-	31,344,129	-	-	39,948,508
Increase (decrease) from foreign currency translation differences	47,213	720,914	-	25,124	80,502	-	873,753
Amortization	-	(2,335,352)	(262,180)	(19,675,792)	(12,917)	-	(22,286,241)
Increases (decreases) from transfers and other Movements	1,550,107	-	94,239	(1,699,271)	54,925	-	-
Increase (decrease) from transfers	1,550,107	-	94,239	(1,699,271)	54,925	-	-
Dispositions and removal from service	-	(398,799)	-	(2,730)	-	-	(401,529)
Removal	-	(398,799)	-	(2,730)	-	-	(401,529)
Argentina Hyperinflation Effect	-	-	-	-	(130,899)	-	(130,899)
Decreases to be classified as held for sale (2)	(9,377,135)	-	-	(9,208,014)	-	-	(18,585,149)
Increase (decrease)	-	19,299	-	781,966	-	-	801,265
Total Movements in identifiable intangible assets	(7,779,815)	6,610,441	(167,941)	1,565,412	(8,389)	-	219,708
Closing balance as of December 31, 2022	8,186,463	62,011,030	890,094	113,916,980	6,436,696	-	191,441,263

- (1) See Note 31.a)
- (2) See Note 5.2.

No impairment losses have been recognized as of December 31, 2023, and December 31, 2022. According to the estimates and projections of the Group's Management, the cash flows projections attributable to intangible assets allow recovering the net value of these assets recorded as of December 31, 2023 (see Note 3. e).

15. Goodwill

The following table sets forth goodwill by cash-generating unit or group of cash-generating units and changes for December 31, 2023 and 2022:

In thousands of Chilean pesos - ThCh\$

Company	Cash Generating Unit	Opening Balance 01.01.2022	Transfer to Held for Sale (1)	Foreign Currency Translation	Closing Balance 12-31-2022	Foreign Currency Translation	Closing Balance 12-31-2023
Enel Colina S.A.	Enel Colina S.A.	2,240,478	-	-	2,240,478	-	2,240,478
Enel Distribución Chile S.A.	Enel Distribución Chile	90,462,357	-	-	90,462,357	-	90,462,357
Enel Generación Chile S.A.	Generación Chile	756,642,815	-	-	756,642,815	-	756,642,815
Enel Green Power Chile S.A.	Enel Green Power Chile	24,521,350	-	324,265	24,845,615	617,178	25,462,793
Enel Transmisión Chile S.A.	Enel Transmisión Chile	37,912,005	(37,912,005)	-	-	-	-
Geotérmica del Norte	Enel Green Power Chile	92,072	-	1,218	93,290	2,317	95,607
Parque Eólico Talinay Oriente	Enel Green Power Chile	9,207,121	-	121,753	9,328,874	231,734	9,560,608
Total		921,078,198	(37,912,005)	447,236	883,613,429	851,229	884,464,658

(1) See Note 5.3.

According to the Group Management's estimates and projections, the expected future cash flows projections attributable to the cash-generating units or groups of cash-generating units, to which the acquired goodwill has been allocated, allow the recovery of its carrying amount as of December 31, 2023 and 2022 (see Note 3.e).

The origin of the goodwill is detailed below:

1. Enel Colina S.A.

On December 31, 1996, Enel Distribución Chile S.A. acquired 100% of Empresa Eléctrica de Colina Ltda. (currently Enel Colina S.A.) from Inversiones Saint Thomas S.A., a company that is neither directly or indirectly related to Enel Distribución Chile S.A.

2. Enel Distribución Chile S.A.

On November 2000, Enersis S.A. (currently Enel Américas S.A.) acquired through a public tender offer, an additional ownership interest of 25.4% in Enel Distribución Chile S.A., reaching 99.99% ownership.

3. Enel Generación Chile S.A.

On May 11, 1999, Enersis S.A. (currently Enel Américas S.A.) acquired an additional 35% ownership interest in Empresa Nacional de Electricidad S.A. (currently Enel Generación Chile S.A.) achieving 60% ownership of the generation company, through a public tender offer in the Santiago Stock Exchange and the purchase of shares in the United States (30% and 5%, respectively).

On October 1, 2019, Gasatacama Chile S.A. merged with Enel Generación Chile S.A., with the latter being the legal surviving company. The resulting goodwill was recognized in Enel Generación Chile S.A.

3.1. GasAtacama Chile S.A. (formerly - Inversiones GasAtacama Holding Limitada)

On April 22, 2014, Empresa Nacional de Electricidad S.A. (currently Enel Generación Chile S.A.) acquired 50% ownership interest in GasAtacama Chile S.A. (formerly Inversiones GasAtacama Holding Limitada), previously held by Southern Cross Latin América Private Equity Fund III L.P.

3.2. GasAtacama Chile S.A. (formerly - Empresa Eléctrica Pangue S.A.)

On July 12, 2002, Empresa Nacional de Electricidad S.A. (currently Enel Generación Chile S.A.) acquired 2.51% of the shares of Empresa Eléctrica Pangue S.A., upon exercise of the sale option by the minority shareholder International Finance Corporation (IFC).

On May 2, 2012, Empresa Eléctrica Pangué S.A. merged with Compañía Eléctrica San Isidro S.A., with the latter being the legal surviving company.

3.3. GasAtacama Chile S.A. (formerly Compañía Eléctrica San Isidro S.A.)

On August 11, 2005, Empresa Nacional de Electricidad S.A. (currently Enel Generación Chile S.A.) acquired an ownership interest in Inversiones Lo Venecia Ltda., whose sole asset was a 25% interest in San Isidro S.A.

On September 1, 2013, Compañía Eléctrica San Isidro S.A. merged with Endesa Eco S.A., with the latter being the legal surviving company.

On November 1, 2013, Endesa Eco S.A. merged with Compañía Eléctrica Tarapacá S.A., with the latter being the legal surviving company.

On November 1, 2016, Celta merged with GasAtacama Chile S.A., with the latter being the legal surviving company.

4. Enel Green Power Chile S.A.

On March 26, 2013, Enel Green Power Chile S.A. acquired ownership interest in Parque Eólico Talinay Oriente S.A.

In addition, on August 6, 2001, Enel Green Power Chile S.A. acquired interests on the companies Empresa Eléctrica Panguipulli S.A. and Empresa Eléctrica Puyehue S.A., where subsequently Puyehue merged into Panguipulli and the latter became the legal successor company. On July 1, 2020, Empresa Eléctrica Panguipulli S.A. was absorbed by Parque Eólico Taltal SpA and the latter became the legal successor company. On August 1, 2020, Parque Eólico Taltal SpA merged with Almeyda Solar SpA and the latter became the legal successor. Finally, on January 1, 2021, Almeyda Solar SpA merged with Enel Green Power Chile S.A. and the latter became the legal successor company.

5. Enel Transmisión Chile S.A. (See Note 5.3).

Enel Transmisión Chile S.A. was incorporated on January 1, 2021, as a result of the spin-off of Enel Distribución Chile S.A., and it was assigned the assets and liabilities associated with the electric power transmission business. The spin-off process was performed to comply with requirements related to the exclusive distribution business, in accordance with the latest amendments to Decree Law No. 4/2016 issued by the Ministry of Economy, Development and Reconstruction. Enel Chile maintained a goodwill arising from the Cash-Generation Unit (CGU) of Enel Distribución Chile S.A. until December 31, 2020. However, as a result of these new regulations and the emergence of a new CGU in the transmission business in 2020, a redistribution of this goodwill was performed using the value in use method as of the 2020 year-end as reference.

On October 21, 2022, the notice of results of the Public Offer for Acquisition (OPA) was published, declaring its success for all the shares of Enel Transmisión Chile S.A. As the purchase and sale became firm and its main obligations were fulfilled, a change of control of Enel Transmisión Chile S.A. took place, resulting in no longer being a subsidiary of Enel Chile S.A. and no longer consolidated by it, where Sociedad Transmisora Metropolitana SpA. became its new controlling shareholder, see Note 2.4.1.i.

16. Property, plant and equipment

The following table sets forth the property, plant and equipment as of December 31, 2023 and 2022:

Classes of Property, Plant and Equipment, Gross	12-31-2023	12-31-2022
Property, Plant and Equipment, Gross	11,833,075,817	11,569,978,697
Construction in progress	2,471,906,134	3,099,937,769
Land	70,029,950	64,680,270
Buildings	820,488,268	629,754,211
Generation plant and equipment	7,025,101,427	6,435,310,747
Network infrastructure	1,283,066,501	1,188,201,802
Fixtures and fittings	141,407,876	131,402,242
Other property, plant, and equipment	21,075,661	20,691,656
Thousands of Chilean pesos - ThCh\$		
Classes of Accumulated Depreciation and Impairment in Property, Plant and Equipment	12-31-2023	12-31-2022
Total Accumulated Depreciation and Impairment in Property, Plant and Equipment	(4,982,890,997)	(4,997,624,703)
Buildings	(190,875,178)	(187,875,641)
Plant and equipment	(4,168,517,659)	(4,224,174,273)
Network infrastructure	(513,708,508)	(479,761,456)
Fixtures and fittings	(89,015,209)	(85,619,903)
Other property, plant, and equipment	(20,774,443)	(20,193,430)
Thousands of Chilean pesos - ThCh\$		
Classes of Property, Plant and Equipment, Net	12-31-2023	12-31-2022
Property, Plant and Equipment, Net	6,850,184,820	6,572,353,994
Construction in progress	2,471,906,134	3,099,937,769
Land	70,029,950	64,680,270
Buildings	629,613,090	441,878,570
Generation plant and equipment	2,856,583,768	2,211,136,474
Network infrastructure	769,357,993	708,440,346
Fixtures and fittings	52,392,667	45,782,339
Other property, plant, and equipment	301,218	498,226

The composition and movements of the property, plant and equipment accounts during the years of December 31, 2023 and 2022, are as follows:

In thousands of Chilean pesos - ThCh\$

Movements in 2023	Construction in progress	Land	Buildings, Net	Generation plant and equipment Net	Network Infrastructure, Net	Fixtures and Fittings, Net	Other property, plant and equipment, Net	Property, Plant and Equipment, Net
Balance as of January 1, 2023	3,099,937,769	64,680,270	441,878,570	2,211,136,474	708,440,346	45,782,339	498,226	6,572,353,994
Increases other than from business combinations	734,471,374	92,938	9,906	25,281	2,410,658	-	-	737,010,157
Increases (decreases) from foreign currency translation differences	5,306,989	106,008	15,692,204	40,417,640	1,266,833	(467,418)	4,509	62,326,765
Depreciation (1)	-	-	(25,464,456)	(153,690,399)	(35,239,266)	(6,788,472)	(187,984)	(221,370,577)
Impairment losses recognized in income for the year (2))	-	-	-	-	(7,023,888)	-	-	(7,023,888)
Increases (decreases) from transfers and other movements	(1,357,056,393)	6,891,887	351,945,261	890,133,064	94,453,986	13,632,195	-	-
Increases (decreases) from transfers from construction in progress	(1,357,056,393)	6,891,887	351,945,261	890,133,064	94,453,986	13,632,195	-	-
Disposals and removals from service	(1,832,639)	(1,280,569)	(43,824)	(1,445,026)	(414,606)	(129,978)	(22,200)	(5,168,842)
Disposals (3)	(1,369,868)	(66,882)	-	(880,411)	-	-	-	(2,317,161)
Removals	(462,771)	(1,213,687)	(43,824)	(564,615)	(414,606)	(129,978)	(22,200)	(2,851,681)
Decreases to be classified as held for sale (5)	(4,869,003)	-	(52,861,456)	(277,983,606)	-	2,751	8,667	(336,702,847)
Other increases (decreases)	(4,665,289)	(571,632)	(101,701,141)	153,850,501	(1,559,958)	-	-	45,352,481
Argentine hyperinflationary economy	613,326	111,048	158,026	1,163,727	-	361,250	-	2,407,377
Total movements	(628,031,635)	5,349,680	187,734,520	645,447,294	60,917,647	6,610,328	(197,008)	277,830,826
Balance as of December 31, 2023	2,471,906,134	70,029,950	629,613,090	2,856,583,768	769,357,993	52,392,667	301,218	6,850,184,820

In thousands of Chilean pesos - ThCh\$

Movements in 2022	Construction in progress	Land	Buildings, Net	Generation plant and equipment Net	Network Infrastructure, Net	Fixtures and Fittings, Net	Other property, plant and equipment, Net	Property, Plant and Equipment, Net
Balance as of January 1, 2022	2,404,299,833	78,715,479	470,778,536	2,214,058,844	874,097,797	67,933,066	805,206	6,110,688,761
Increases other than from business combinations	1,010,059,037	-	(560,847)	925,250	1,752,776	145,616	-	1,012,321,832
Increases (decreases) from foreign currency translation differences	14,627,772	(84,493)	3,021,504	7,434,974	544,629	(300,948)	14,012	25,257,450
Depreciation	-	-	(22,407,997)	(139,378,454)	(38,646,149)	(7,383,182)	(320,992)	(208,136,774)
Increases (decreases) from transfers and other movements	(229,013,784)	888,683	28,652,809	128,323,777	65,834,402	5,314,113	-	-
Increases (decreases) from transfers from construction in progress	(229,013,784)	888,683	28,652,809	128,323,777	65,834,402	5,314,113	-	-
Disposals and removals from service	(53,307,303)	-	-	(1,619,263)	(3,190,127)	-	-	(58,116,693)
Disposals	(369,837)	-	-	-	-	-	-	(369,837)
Removals (4)	(52,937,466)	-	-	(1,619,263)	(3,190,127)	-	-	(57,746,856)
Decreases to be classified as held for sale (5)	(69,519,016)	(16,388,131)	(40,708,934)	-	(192,857,093)	(19,167,093)	-	(338,640,267)
Other increases (decreases)	22,274,490	1,438,994	2,941,741	120,184	904,111	(1,153,320)	-	26,526,200
Argentine hyperinflationary economy	516,740	109,738	161,758	1,271,162	-	394,087	-	2,453,485
Total movements	695,637,936	(14,035,209)	(28,899,966)	(2,922,370)	(165,657,451)	(22,150,727)	(306,980)	461,665,233
Balance as of December 31, 2022	3,099,937,769	64,680,270	441,878,570	2,211,136,474	708,440,346	45,782,339	498,226	6,572,353,994

- (1) See Note 31.a)
- (2) Relates to a higher impairment loss on property, plant and equipment, mainly explained by the impairment of items of property, plant, and equipment related to the gas-fired unit of the Tarapacá Power Plant.
- (3) The main component is the sale of the Huasco Power Plant, performed by our subsidiary Enel Generación Chile, for ThCh\$5,318,040, from which a gain of ThCh\$3,808,947 was obtained (see Note 33).
- (4) See clause v) in section c) other information, contained in this same Note.
- (5) See Note 5.

Additional information on property, plant and equipment, net

a) Main Investments

The main additions to property, plant and equipment relate to investments in the Company's networks and operating plants and new projects under construction. These investments totaled ThCh\$2,471,906,134 and ThCh\$3,099,937,769 as of December 31, 2023 and 2022, respectively.

In the distribution segment, the main investments are improvements in networks to optimize their operation, in order to enhance efficiency and quality of service level. The book value of these works in progress totaled ThCh\$169,052,263 and ThCh\$174,653,435 as of December 31, 2023 and 2022, respectively.

In the generation segment, investments include works towards the new capacity program. This includes:

- i) Progress on the construction of the Los Cóndores Hydroelectric power plant, by Enel Generación Chile, which will use the resources from the Maule Lake and will have an installed capacity of approximately 150 MW. The carrying amount recorded in assets for this project was ThCh\$1,064,200,511 and ThCh\$919,548,128, as of December 31, 2023 and 2022, respectively.
- ii) Progress on the Cerro Pabellón, Sol de Lila, Domeyko, Valle del Sol, Campos del Sol, Sierra Gorda Solar, El Manzano and La Cabaña projects, which together represent an installed capacity of approximately 1.35 GW, and which are being executed by Enel Green Power Chile. The carrying amount recorded in assets for this project was ThCh\$585,443,444 and ThCh\$1,801,784,315, as of December 31, 2023 and 2022, respectively.

Noted that during 2023, Cerro Pabellón, Guanchoi, Azabache, Valles de Sol, Campos del Sol, and Renaico commenced operations, accumulating carrying amount of ThCh\$1,076,696,001 with installed capacity of 1.22 GW.

Following the accounting criteria described in Note 3.a), only those investments made in the abovementioned generation projects qualify as assets suitable for capitalizing interest. As a whole, these projects represent cumulative cash disbursements in the amount of ThCh\$1,820,862,146 and ThCh\$2,233,139,570, as of December 31, 2023 and 2022 respectively.

b) Capitalized cost

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

The capitalized cost for financial expenses amounted to ThCh\$81,447,057 as of December 31, 2023, (ThCh\$83,292,276 and ThCh\$61,513,684 as of December 31, 2022, and 2021, respectively) (see Note 34). The average financing rate ranged between 5.29% and 6.08% as of December 31, 2023 (5.93% and 6.17% as of December 31, 2022).

The record of interest capitalization is mainly explained by an improved performance of non-conventional renewable energy projects and by a greater continuity in the performance of the Los Cóndores project. With respect to the Los Cóndores project, given the difficulties inherent to a project of this magnitude and the impacts related to COVID-19, which implied some suspensions in the execution of the project during the previous years, an update of the project schedule provided by Enel Generación Chile on July 27, 2020, estimates that it will be completed in the last quarter of 2023.

b.2) Capitalized personnel expenses in work-in-progress

The capitalized cost for personnel expenses directly related to constructions in progress was ThCh\$39,629,466, ThCh\$44,569,685, and ThCh\$31,157,196 as of December 31, 2023, 2022, and 2021, respectively.

The decrease between 2023 and 2022 is mainly explained by the exit of our subsidiary Enel Transmisión Chile in December 2022 (see Note 5.3). In addition, the increase in the capitalization of interest and personnel expenses in 2022 and 2021 is primarily due to higher development of unconventional renewable energy projects.

c) Other information

- i) As of December 31, 2023 and 2022, the Group maintained commitments to acquire tangible fixed assets in the amount of ThCh\$126,041,911 and ThCh\$36,236,061, respectively.
- ii) As of December 31, 2023 and 2022, Enel Chile had no property, plant or equipment pledged as collateral for liabilities.
- iii) The Group and its consolidated entities have insurance contracts with policies that cover any risk, earthquake and machinery breakdown up to a limit of €1,000 million (ThCh\$964,674,350), and this coverage includes damages due to business disruption.

Additionally, the Group has civil liability insurance policies for third-party claims up to a limit of €400 million (ThCh\$385,869,740) in case these claims are due to the rupture of any dams owned by the Company or its subsidiaries, as well as environmental civil liability to cover environmental damage claims up to €20 million (ThCh\$19,293,487). The premiums associated with these policies are recorded proportionally to each company in the caption prepaid expense.

iv) Decarbonization plan

Development during 2019

On June 4, 2019, the Company's subsidiaries Enel Generación Chile and Gasatacama Chile entered into an agreement by which both companies, in line with their own sustainability strategy and strategic plan, and the Ministry of Energy, regulated how they would proceed to progressively eliminate the Tarapacá, Bocamina I and Bocamina II coal-fired generation units (hereinafter, Tarapacá, Bocamina I and Bocamina II).

Development during 2020:

On May 27, 2020, the Board of Directors of Enel Generación Chile approved, subject to the corresponding CNE authorizations, the early withdrawal of Bocamina I and Bocamina II, establishing deadlines for such withdrawals on December 31, 2020, and May 31, 2022, respectively. The corresponding request was communicated to the CNE that same day.

During the year 2021, the Group recorded an additional impairment loss of ThCh\$28,773,083. The resulting recoverable value, after accounting for the previous impairment losses, corresponds to the value of the land associated with this power plant and amounts to ThCh\$2,014,684.

These situations have effects on deferred taxes, which are disclosed in Note 19.b.

Development during 2022:

On May 3, 2022, the National Energy Commission issued Exempt Resolution No. 325, which based on technical studies and system operation projections, ordered Enel Generación Chile S.A. ("Enel Generación") to perform the final removal, disconnection, and termination of operations at the Bocamina II generation unit beginning on September 30, 2022, in accordance with article 72-18 of the General Law of Electricity Services.

- v) As part of its decarbonization strategy, community engagement, and considering the current prevailing conditions in the increasingly competitive market with a growing investment in non-conventional renewable energies, the Company subjected its project portfolio to a thorough analysis. As a result of this process, at the end of the 2022 fiscal year, the Group decided to abandon certain projects it had been developing. As a consequence of the above, Enel Generación Chile had to impair assets by ThCh\$22,912,146, mainly associated with thermal and hydroelectric projects, notably the Quintero and Vallecito projects. On the other hand, EGP Chile had to impair ThCh\$ 29,887,851, an amount entirely associated with a geothermal project called El Tatio, which was under development in the Antofagasta region.

17. Investment property

The investment property breakdown and activity during December 31, 2023 and 2022 are detailed as follows:

In thousands of Chilean pesos - ThCh\$

Investment Property, Net, Cost Model	Investment Properties, Gross	Accumulated Depreciation, Amortization and Impairment	Investment Properties, Net
Balance as of January 1, 2022	9,189,377	(1,650,372)	7,539,005
Owner-occupied real property transfers	(1,479,063)	557,282	(921,781)
Depreciation expense (*)	-	(7,701)	(7,701)
Reversals of impairment loss recognized in the statement of income	-	738,739	738,739
Balance as of December 31, 2022	7,710,314	(362,052)	7,348,262
Depreciation expense (*)	-	(7,701)	(7,701)
Balance as of December 31, 2023	7,710,314	(369,753)	7,340,561

(*) See note 31.a)

As of December 31, 2023 and 2022, no real estate property has been sold.

- Fair value measurement and hierarchy

As of December 31, 2023 and 2022, the fair value of the investment was ThCh\$8,903,618 and ThCh\$8,398,984 respectively. This value was determined according to independent appraisals.

The input data used in this valuation are considered Level 3 for the purposes of the fair value hierarchy.

The fair value hierarchy for investment properties is the following:

In thousands of Chilean pesos - ThCh\$

	Fair value as of December 31, 2023		
	Level 1	Level 2	Level 3
Investment properties	-	-	8,903,618

See Note 3.h.

The revenue and expenses derived from investment properties for the years ended on December 31, 2023, 2022, and 2021, are detailed as follows:

In thousands of Chilean pesos - ThCh\$

Income and expense from investment properties	12-31-2023	12-31-2022	12-31-2021
Income derived from rental income from investment properties	88.179	131.531	204.483
Direct operating expenses from investment properties that generate rental income	(19.837)	(18.551)	(39.727)
Total	68.342	112.980	164.756

There are no contracts for repairs, maintenance, acquisition, construction, or development which represent future obligations for the Group as of December 31, 2023 and 2022.

The Group has engaged insurance policies to cover the possible risks to which the different elements of its real estate investments are exposed, as well as potential claims that may arise due to the performance of its activities, with the understanding that these policies sufficiently cover these risks.

18. Right-of-use-assets

Right-of-use assets for the years ended December 31, 2023 and 2022, are detailed as follows:

in thousands of Chilean pesos - ThCh\$

Movements in 2023	Land	Buildings, Net	Other plants and equipment	Right-of-use assets, Net
Opening balance as of January 1, 2023	216,012,927	-	17,685,505	233,698,432
New assets contracts, by right-of use	16,726,443	30,477,107	-	47,203,550
Increases (decreases) from foreign currency translation differences, net	9,238,845	(635,842)	150,451	8,753,454
Depreciation (1)	(7,094,687)	(5,286,457)	(1,013,505)	(13,394,649)
Retirements	-	(15,677)	-	(15,677)
Decreases for classification as held for sale (2)	(7,192,555)	-	-	(7,192,555)
Other increases (decreases)	-	-	-	-
Total movements	11,678,046	24,539,131	(863,054)	35,354,123
Closing balance as of December 31, 2023	227,690,973	24,539,131	16,822,451	269,052,555

in thousands of Chilean pesos - ThCh\$

Movements in 2022	Land	Buildings, Net	Other plants and equipment	Right-of-use assets, Net
Opening balance as of January 1, 2022	140,588,971	-	20,199,890	160,788,861
New assets contracts, by right-of use	61,567,317	-	429,537	61,996,854
Increases (decreases) from foreign currency translation differences, net	19,926,031	-	368,947	20,294,978
Depreciation (1)	(6,069,392)	-	(1,763,885)	(7,833,277)
Retirements	-	-	(418,215)	(418,215)
Decreases for classification as held for sale (3)	-	-	(1,130,769)	(1,130,769)
Total movements	75,423,956	-	(2,514,385)	72,909,571
Closing balance as of December 31, 2022	216,012,927	-	17,685,505	233,698,432

(1) See Note 31.a)

(2) See Note 5.1.

(3) See Note 5.3

As of December 31, 2023, and 2022, the main right-of-use assets and lease liabilities are detailed as follows:

- These mainly derive from land lease contracts for the development of non-conventional renewable energy projects by Enel Green Power Chile Group. These include: "Campos del Sol", "Finis Terrae" and "La Cabaña", with remaining terms of 27, 22 and 28 years respectively, which accrue interest at an annual rate of 2.69%, 2.53% and 3.70%, respectively.

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

in thousands of Chilean pesos - ThCh\$

	12-31-2023			12-31-2022		
	Gross	Interest	Present Value	Gross	Interest	Present Value
Less than one year	33,002,320	8,864,127	24,138,193	26,961,235	7,940,599	19,020,636
From one to two years	18,156,807	8,625,314	9,531,493	12,870,321	7,747,979	5,122,342
From two to three years	17,614,228	7,964,453	9,649,775	12,572,768	7,731,707	4,841,061
From three to four years	17,420,525	7,839,832	9,580,693	12,452,751	7,572,337	4,880,414
From four to five years	17,509,738	7,494,285	10,015,453	12,312,890	7,408,571	4,904,319
More than five years	333,452,345	128,305,732	205,146,613	326,982,549	130,065,766	196,916,783
Total	437,155,963	169,093,743	288,062,220	404,152,514	168,466,959	235,685,555

a) Short-term and low-value leases

The consolidated statement of income for the years ended December 31, 2023, 2022, and 2021, includes expenses of ThCh\$5,376,260, ThCh\$5,436,911 and ThCh\$3,790,971 respectively, of which ThCh\$4,529,885 correspond to short-term lease payments in 2023 (ThCh\$3,614,981 in 2022 and ThCh\$3,129,893 in 2021) and ThCh\$846,375 relate to leases with variable payment clauses in 2023 (ThCh\$1,821,930 in 2022 and ThCh\$661,078 in 2021), which are exempt from the application of IFRS 16 (see Note 3.f).

As of December 31, 2023, and 2022 the future payments arising from these contracts are as follows:

In thousands of Chilean pesos - ThCh\$

	12-31-2023	12-31-2022
Less than one year	1,102,423	1,371,547
From one to two years	-	-
From two to three years	-	-
From three to four years	-	-
From four to five years	-	-
More than five years	-	-
Total	1,102,423	1,371,547

19. Income tax and deferred taxes

a) Income taxes

The following are the components of income tax recorded in the consolidated statements of comprehensive income for the years ended December 31, 2023, 2022 and 2021:

In thousands of Chilean pesos - ThCh\$

Current Income Tax and Adjustments to Current Income Tax for Previous Periods	2023	2022	2021
(Expense) / Current income tax	(163,618,437)	(394,133,842)	28,269,648
Adjustments to current tax from the previous period	(5,823,911)	(2,021,133)	(773,163)
(Expense) / Current tax (expenses) / benefit (related to cash flow hedges)	(50,924,221)	39,826,484	(109,882,227)
Current tax expense, net	(220,366,569)	(356,328,491)	(82,385,742)
Benefit / (expense) from deferred taxes for origination and reversal of temporary differences	(6,545,916)	(113,368,389)	67,247,084
Total deferred tax benefit / (expense)	(6,545,916)	(113,368,389)	67,247,084
Income tax (expense) / benefit	(226,912,485)	(469,696,880)	(15,138,658)

The following table shows the reconciliation of the tax rate as of December 31, 2023, 2022 and 2021:

In thousands of Chilean pesos - ThCh\$

Reconciliation of Tax Expense	Tax Rate	2023	Tasa	2022	Tasa	2021
Accounting profit before tax		906,925,876		1,778,680,669		115,848,792
Total tax expense using statutory rate	(27.00%)	(244,869,987)	(27.00%)	(480,243,781)	(27.00%)	(31,279,174)
Tax effect of rates applied in other countries	(0.48%)	(4,360,505)	0.00%	23,800	0.08%	96,520
Tax effect of tax-exempt revenue and other positive effects impacting the effective rate	0.39%	3,493,906	1.28%	22,736,630	2.53%	2,931,159
Tax effect of non-deductible expenses for determining taxable profit (loss)	(1.22%)	(11,104,171)	(3.20%)	(56,916,018)	(10.49%)	(12,156,154)
Tax effect of adjustments to income taxes in previous periods	(0.64%)	(5,823,911)	(0.11%)	(2,021,133)	(0.67%)	(773,163)
Price level restatement for tax purposes (investments and equity)	3.94%	35,752,183	2.63%	46,723,622	22.48%	26,042,154
Total adjustments to tax expense using statutory rate	1.98%	17,957,502	0.59%	10,546,901	13.93%	16,140,516
Income tax expense	(25.02%)	(226,912,485)	(26.41%)	(469,696,880)	(13.07%)	(15,138,658)

The main temporary differences are described below.

b) Deferred taxes

The origin of and changes in deferred tax assets and liabilities as of December 31, 2023 and 2022, are as follows:

In thousands of Chilean pesos - ThCh\$

Deferred Tax Assets/(Liabilities)	12-31-2023		12-31-2022	
	Assets	Liabilities	Assets	Liabilities
Depreciations	32,979,882	(276,533,506)	29,734,809	(322,504,008)
Obligations for post-employment benefits	6,570,506	(870,485)	6,558,077	(226,762)
Tax loss	81,812,529	-	86,090,908	-
Provisions	97,147,226	(658,777)	105,031,784	(53,064)
Decommissioning provision	58,885,329	-	51,516,840	-
Provision for civil contingencies	397,921	-	2,080,890	-
Provision for doubtful trade accounts	5,633,504	(658,777)	4,067,205	-
Provision of Human Resources accounts	12,407,422	-	11,372,224	-
Other Provisions	19,823,050	-	35,994,625	(53,064)
Other Deferred Taxes	118,605,131	(153,895,661)	54,518,180	(92,288,789)
Capitalization of expenses for issuance of financial debt	-	(13,891,584)	-	(19,635,737)
Gain from bargain purchase for tax purposes	-	(7,571,505)	-	(8,896,416)
Hyperinflationary effect - Argentina	-	(19,381,132)	-	(11,526,750)
Other deferred taxes	118,605,131	(113,051,440)	54,518,180	(52,229,886)
Deferred tax assets/(liabilities) before compensation	337,115,274	(431,958,429)	281,933,758	(415,072,623)
Compensation deferred taxes assets/liabilities	(259,445,766)	259,445,766	(216,056,129)	216,056,129
Deferred tax assets/(liabilities) after compensation	77,669,508	(172,512,663)	65,877,629	(199,016,494)

In thousands of Chilean pesos - ThCh\$

	Recognized in other in comprehensive income	Net balance as of January 1, 2023	Movements				Net balance as of December 31, 2023	
			Recognized in profit or loss	Recognized in other comprehensive income	Transfers to groups held for sale (i)	Foreign currency translation difference		Other increases (decreases)
Net deferred tax assets and liabilities related to:	Depreciation	(292,769,199)	(3,379,536)	-	40,785,680	11,809,431	-	(243,553,624)
	Obligations for post-employment benefits	6,331,315	(927,544)	7,323	-	288,927	-	5,700,021
	Tax loss	86,090,908	(4,475,412)	-	-	197,033	-	81,812,529
	Provisions	104,978,720	(8,171,796)	-	(610,519)	292,044	-	96,488,449
	Decommissioning Provision	51,516,840	7,754,219	-	(610,519)	224,789	-	58,885,329
	Provision for civil contingencies	2,080,890	(1,682,969)	-	-	-	-	397,921
	Provision for doubtful trade accounts	4,067,205	906,882	-	-	640	-	4,974,727
	Provision of Human Resources accounts	11,372,224	1,018,370	-	-	16,828	-	12,407,422
	Other provisions	35,941,561	(16,168,298)	-	-	49,787	-	19,823,050
	Other deferred taxes	(37,770,609)	10,889,158	12	(89,772)	654,213	(8,973,532)	(35,290,530)
	Capitalization of expenses for issuance of financial debt	(19,635,737)	5,744,153	-	-	-	-	(13,891,584)
	Gain from bargain purchase for tax purposes	(8,896,416)	1,393,557	-	-	(68,646)	-	(7,571,505)
	Hyperinflationary effect - Argentina	(11,526,750)	1,119,150	-	-	-	(8,973,532)	(19,381,132)
Other deferred taxes	2,288,294	2,632,298	12	(89,772)	722,859	-	5,553,691	
Deferred tax assets/(liabilities)	(133,138,865)	(6,065,130)	7,335	40,085,389	13,241,648	(8,973,532)	(94,843,155)	

In thousands of Chilean pesos - ThCh\$

	Recognized in other in comprehensive income	Net balance as of January 1, 2022	Movements				Net balance as of December 31, 2022	
			Recognized in profit or loss	Recognized in other comprehensive income	Transfers to groups held for sale (i)	Foreign currency translation difference		Other increases (decreases)
Net deferred tax assets and liabilities related to:	Depreciation	(218,218,193)	(97,270,017)	-	16,843,366	5,875,645	-	(292,769,199)
	Obligations for post-employment benefits	6,156,699	(1,915,754)	1,972,561	119,179	(1,370)	-	6,331,315
	Tax loss	116,355,816	(30,585,545)	-	-	320,637	-	86,090,908
	Provisions	104,211,997	5,047,821	-	(439,765)	236,460	(4,077,793)	104,978,720
	Decommissioning Provision	50,001,807	1,524,224	-	(3,556)	(5,635)	-	51,516,840
	Provision for civil contingencies	1,946,340	134,550	-	-	-	-	2,080,890
	Provision for doubtful trade accounts	9,362,865	(916,770)	-	(301,077)	(20)	(4,077,793) (ii)	4,067,205
	Provision of Human Resources accounts	11,902,160	(455,741)	-	(135,132)	60,937	-	11,372,224
	Other Provisions	30,998,825	4,761,558	-	-	181,178	-	35,941,561
	Other Deferred Taxes	(26,222,533)	(491,425)	1	-	(1,088,372)	(9,968,280)	(37,770,609)
	Capitalization of expenses for issuance of financial debt	(11,282,929)	(8,352,808)	-	-	-	-	(19,635,737)
	Gain from bargain purchase for tax purposes	(10,177,907)	1,314,278	-	-	(32,787)	-	(8,896,416)
	Hyperinflationary effect - Argentina	(2,160,549)	1,325,126	-	-	(1,055,585)	(9,635,742)	(11,526,750)
Other deferred taxes	(2,601,148)	5,221,979	1	-	-	(332,538)	2,288,294	
Deferred tax assets/(liabilities)	(17,716,214)	(125,214,920)	1,972,562	16,522,780	5,343,000	(14,048,073)	(133,138,865)	

(i) See Note 5.

(ii) This item corresponds to a reclassification of balances, from Deferred Tax Assets to Recoverable Taxes, due to a higher tax expense for the purposes of closing the 2022 tax return. This higher tax expense is related to higher write-off of trade receivables. The documentation that guarantees tax compliance with these trade receivables was completed during the first quarter of this year.

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

As of December 31, 2023 and 2022, the Group has accounted for all deferred tax assets associated with its tax losses (See Note 3.p).

Concerning temporary differences related to investments in consolidated entities and certain joint ventures, the Group has not recognized deferred tax liabilities associated with undistributed profits, in which the position of control exercised by the Group over such consolidated entities allows it to manage the time of their reversal, and it is estimated that they will not be reversed in the near future. The total amount of these taxable temporary differences, for which no deferred tax liabilities have been recognized as of December 31, 2023, amounts to ThCh\$1,044,776,794 (ThCh\$1,029,815,247 as of December 31, 2022). Additionally, no deferred tax assets have been recorded in relation to the deductible temporary differences associated with investments in consolidated entities and certain joint ventures. Such temporary differences are not expected to be reversed in the foreseeable future or tax gains will not be available for their use. As of December 31, 2023, such deductible temporary differences amount to ThCh\$1,335,426,974 (ThCh\$1,373,836,286 as of December 31, 2022).

The Group companies are potentially subject to income tax audits by the tax authorities of each country in which the Group operates. Such tax audits are limited to a number of annual tax periods and once these have expired, audits of these periods

can no longer be performed. Tax audits by nature are often complex and can require several years to complete. Tax years potentially subject to examination are 2020 to 2022.

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

The effects of deferred taxes on the components of other comprehensive income attributable to both controlling and non-controlling interests for the years ended December 31, 2023, 2022 and 2021 are as follows:

In thousands of Chilean pesos - ThCh\$

Deferred Income Tax Effects on the Components of Other Comprehensive Income	2023			2022			2021		
	Amount Before Tax	Income Tax Expense (Benefit)	Amount After Tax	Amount Before Tax	Income Tax Expense (Benefit)	Amount After Tax	Amount Before Tax	Income Tax Expense (Benefit)	Amount After Tax
Financial assets at fair value with movements in other comprehensive income	(44)	12	(32)	(2)	1	(1)	31	(8)	23
Cash flow hedge	(188,608,231)	50,924,221	(137,684,010)	147,505,497	(39,826,484)	107,679,013	(406,971,212)	109,882,227	(297,088,985)
Share of other comprehensive income from associates and joint ventures accounted for using the equity method	13,494	-	13,494	1,043,185	-	1,043,185	359,797	-	359,797
Foreign currency translation differences	54,024,068	-	54,024,068	18,994,934	-	18,994,934	197,099,813	-	197,099,813
Actuarial gains(losses) on defined-benefit pension plans	(27,122)	7,323	(19,799)	(7,304,757)	1,972,561	(5,332,196)	12,547,898	(3,387,932)	9,159,966
Income tax related to components of other income and expenses with a charge or credit in equity	(134,597,835)	50,931,556	(83,666,279)	160,238,857	(37,853,922)	122,384,935	(196,963,673)	106,494,287	(90,469,386)

The following table shows the reconciliation of deferred tax movements between balance sheet and income taxes in other comprehensive income as of December 31, 2023, 2022 and 2021:

In thousands of Chilean pesos - ThCh\$

Reconciliation of deferred tax movements between the Balance Sheet and Income taxes in Comprehensive Income	December 31, 2023	December 31, 2022	December 31, 2021
Total increases (decreases) for deferred taxes of other comprehensive income from continuing operations	7,335	1,972,562	(3,387,940)
Income tax of movements in cash flow hedge transactions	50,924,221	(39,826,484)	109,882,227
Total income tax relating to components of other comprehensive income	50,931,556	(37,853,922)	106,494,287

20. Other financial liabilities

The balance of other financial liabilities as of December 31, 2023 and 2022, is as follows:

In thousands of Chilean pesos - ThCh\$

Other financial liabilities	Current		Non-current	
	12-31-2023	12-31-2022	12-31-2023	12-31-2022
Interest-bearing borrowings	542,220,313	55,977,988	1,897,563,167	2,138,411,462
Hedging derivatives (*)	72,793,962	7,593,354	6,949,774	45,391,794
Non-hedging derivatives (**)	640	4,948,441	-	-
Total	615,014,915	68,519,783	1,904,512,941	2,183,803,256

(*) See Note 23.2.a

(**) See Note 23.2.b

20.1. Interest-bearing borrowings

The detail of current and non-current interest-bearing borrowings as of December 31, 2023 and 2022, is as follows:

In thousands of Chilean pesos - ThCh\$

Classes of interest-bearing borrowings	Current		Non-current	
	12-31-2023	12-31-2022	12-31-2023	12-31-2022
Secured bank loans	2,709,891	700,871	433,297,280	251,622,840
Unsecured bank loans	132,507,740	926,860	131,568,000	213,543,720
Unsecured obligations with the public	407,002,682	54,350,257	1,332,697,887	1,673,244,902
Total	542,220,313	55,977,988	1,897,563,167	2,138,411,462

Bank borrowings by currency and contractual maturity as of December 31, 2023 and 2022, are as follows:

- Summary of bank borrowings by currency and maturity

In thousands of Chilean pesos - ThCh\$

Country	Currency	Effective Interest	Nominal Interest	Unsecured / Secured	12-31-2023								
					Maturity		Total Current	Maturity					Total Non-Current
					One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Chile	US\$	4.89%	4.89%	Yes	-	2,709,891	2,709,891	-	21,489,439	32,548,640	33,094,962	346,164,239	433,297,280
Chile	CLP	3.05%	3.05%	No	163	-	163	-	-	-	-	-	-
Chile	US\$	5.13%	5.13%	No	295,283	132,212,294	132,507,577	-	131,568,000	-	-	-	131,568,000
					295,446	134,922,185	135,217,631	-	153,057,439	32,548,640	33,094,962	346,164,239	564,865,280

In thousands of Chilean pesos - ThCh\$

Country	Currency	Effective Interest	Nominal Interest	Unsecured / Secured	12-31-2022								
					Maturity		Total Current	Maturity					Total Non-Current
					One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years	
Chile	US\$	5.08%	5.08%	Yes	-	700,871	700,871	-	-	-	20,968,571	230,654,269	251,622,840
Chile	CLP	3.04%	3.04%	No	83	-	83	-	-	-	-	-	-
Chile	US\$	4.36%	4.36%	No	595	926,182	926,777	42,616,261	42,548,459	128,379,000	-	-	213,543,720
					678	1,627,053	1,627,731	42,616,261	42,548,459	128,379,000	20,968,571	230,654,269	465,166,560

Fair value measurement and hierarchy

The fair value of current and non-current bank borrowings as of December 31, 2023, is ThCh\$680,249,170 (ThCh\$448,681,529 as of December 31, 2022). The borrowings have been categorized as Level 2 fair value measurement based on the entry data used in the valuation techniques (see Note 3.h).

In thousands of Chilean pesos - ThCh\$

Taxpayer ID	Company	Country	Taxpayer ID	Financial Institution	Country	Currency	Effective Interest Rate	Nominal Interest Rate	Type of Amortization	Secured	12-31-2023						Total Non-Current		
											Maturity			Maturity					
											One to three months	Three to twelve months	Total Current	One to two years	Two to three years	Three to four years		Four to five years	More than five years
91.081.000-6	Enel Generación Chile S.A.	Chile	97.036.000-k	Banco Santander (Overdraft facility)	Chile	CLP	6.00%	6.00%	Upon expiration	No	3	-	3	-	-	-	-	-	-
76.536.353-5	Enel Chile S.A.	Chile	97.036.000-k	Banco Santander	Chile	US\$	5.71%	5.71%	Upon expiration	No	-	43,823,228	43,823,228	-	-	-	-	-	-
76.536.353-5	Enel Chile S.A.	Chile	97.018.000-1	Scotiabank Chile	Chile	US\$	6.86%	6.86%	Upon expiration	No	-	677,066	677,066	-	131,568,000	-	-	-	-
76.536.353-5	Enel Chile S.A.	Chile	Foreign	European Investment Bank	Luxembourg	US\$	4.89%	4.89%	Annual	Yes	-	2,709,891	2,709,891	-	21,489,439	32,548,640	33,094,962	346,164,239	433,297,280
76.536.353-5	Enel Chile S.A.	Chile	Foreign	Banco Bilbao Viscaya Argentina S.A NY Branch	USA	US\$	6.37%	6.37%	Upon expiration	No	279,550	65,784,000	66,063,550	-	-	-	-	-	-
76.536.353-5	Enel Chile S.A.	Chile	Foreign	Mizuho Bank LTD.	USA	US\$	6.37%	6.37%	Upon expiration	No	-	21,928,000	21,928,000	-	-	-	-	-	-
76.536.353-5	Enel Chile S.A.	Chile	97.018.000-1	Commitment fee (Scotiabank)	Chile	CLP	0.09%	0.09%	Upon expiration	No	160	-	160	-	-	-	-	-	-
76.536.353-5	Enel Chile S.A.	Chile	Foreign	Commitment fee (SBMC)	USA	US\$	0.32%	0.32%	Upon expiration	No	15,733	-	15,733	-	-	-	-	-	-
Total											295,446	134,922,185	135,217,631	-	163,057,439	32,548,640	33,094,962	346,164,239	564,866,280

In thousands of Chilean pesos - ThCh\$

Taxpayer ID	Company	Country	Taxpayer ID	Financial Institution	Country	Currency	Effective Interest Rate	Nominal Interest Rate	Type of Amortization	Secured	12-31-2022						Total Non-Current			
											Maturity			Maturity						
											One to three months	Three to twelve months	Total Current	One to two years	Two to three years	Three to four years		Four to five years	More than five years	
91.081.000-6	Enel Generación Chile S.A.	Chile	97.036.000-k	Banco Santander (Overdraft facility)	Chile	CLP	6.00%	6.00%	Upon expiration	No	3	-	3	-	-	-	-	-	-	
76.536.353-5	Enel Chile S.A.	Chile	97.036.000-k	Banco Santander	Chile	US\$	5.22%	5.22%	Upon expiration	No	-	24,825	24,825	42,616,261	-	-	-	-	-	42,616,261
76.536.353-5	Enel Chile S.A.	Chile	Foreign	Sumitomo Mitsui Banking Corp.NY	United States	US\$	5.70%	5.70%	Upon expiration	No	-	318,451	318,451	-	42,548,459	-	-	-	-	42,548,459
76.536.353-5	Enel Chile S.A.	Chile	97.018.000-1	Scotiabank Chile	Chile	US\$	6.29%	6.29%	Upon expiration	No	-	582,906	582,906	-	-	128,379,000	-	-	128,379,000	
76.536.353-5	Enel Chile S.A.	Chile	Foreign	European Investment Bank	Luxembourg	US\$	5.17%	5.17%	Annual	Yes	-	314,835	314,835	-	-	-	2,852,867	31,381,533	34,234,400	
76.536.353-5	Enel Chile S.A.	Chile	Foreign	European Investment Bank	Luxembourg	US\$	5.28%	5.28%	Annual	Yes	-	80,276	80,276	-	-	-	713,217	7,845,383	8,558,600	
76.536.353-5	Enel Chile S.A.	Chile	Foreign	European Investment Bank	Luxembourg	US\$	4.79%	4.79%	Annual	Yes	-	305,760	305,760	-	-	-	17,402,487	191,427,353	208,829,840	
76.536.353-5	Enel Chile S.A.	Chile	97.018.000-1	Commitment fee (Scotia)	Chile	CLP	0.09%	0.09%	Quarterly	No	80	-	80	-	-	-	-	-	-	
76.536.353-5	Enel Chile S.A.	Chile	Foreign	Commitment fee (BBVA ES)	Spain	US\$	0.25%	0.25%	Quarterly	No	595	-	595	-	-	-	-	-	-	
Total											678	1,627,053	1,627,731	42,616,261	42,548,459	128,379,000	20,968,571	230,654,269	465,166,560	

- Individualización de Préstamos Bancarios por Deudor

20.2. Unsecured liabilities

The detail of unsecured liabilities by currency and maturity as of December 31, 2023 and 2022, is as follows:

- Summary of Unsecured liabilities by currency and maturity

In thousands of Chilean pesos - ThCh\$

Country	Currency	Effective Interest Rate	Nominal Interest Rate	Secured	12-31-2023						Total Non-Current		
					Maturity			Maturity					
					One to three months	Three to twelve months	Total Current	One to two years	Two to three years	Three to four years		Four to five years	More than five years
Chile	US\$	7.08%	6.49%	No	9,020,288	355,950,646	364,970,934	-	-	180,244,202	865,156,308	91,174,497	1,136,575,007
Chile	UF	6.01%	5.48%	No	-	42,031,748	42,031,748	41,097,026	41,097,026	41,097,026	40,071,906	32,759,896	196,122,880
Total					9,020,288	397,982,394	407,002,682	41,097,026	41,097,026	221,341,228	905,228,214	123,934,393	1,332,697,887

In thousands of Chilean pesos - ThCh\$

Country	Currency	Effective Interest Rate	Nominal Interest Rate	Secured	12.31.2022						Total Non-Current		
					Maturity			Maturity					
					One to three months	Three to twelve months	Total Current	One to two years	Two to three years	Three to four years		Four to five years	More than five years
Chile	US\$	7.08%	6.49%	No	8,801,651	5,273,643	14,075,294	341,190,623	-	-	175,773,904	930,723,093	1,447,687,620
Chile	UF	6.01%	5.48%	No	-	40,274,963	40,274,963	39,222,125	39,222,125	39,222,125	39,222,125	68,668,782	225,557,282
Total					8,801,651	45,548,606	54,350,257	380,412,748	39,222,125	39,222,125	214,996,029	999,391,875	1,673,244,902

- Individual identification of Unsecured liabilities by debtor

In thousands of Chilean pesos - ThCh\$

Taxpayer ID	Company	Country	Taxpayer ID	Financial Institution	Country	Currency	Effective Interest Rate	Nominal Interest Rate	Type of Amortization	Secured	12-31-2023								
											Maturity			Maturity					Total Non-Current
											One to three months	Three to twelve months	Total Current	One to two years	Two to three years	Three to four years	Four to five years	More than five years	
91.081.000-6	Enel Generación Chile S.A.	Chile	Foreign	BNY Mellon - First issuance S-1	USA	US\$	8.00%	7.87%	Upon expiration	No	5,925,358	-	5,925,358	-	-	180,244,202	-	-	180,244,202
91.081.000-6	Enel Generación Chile S.A.	Chile	Foreign	BNY Mellon - First issuance S-2	USA	US\$	8.80%	7.33%	Upon expiration	No	1,894,811	-	1,894,811	-	-	-	-	61,106,625	61,106,625
91.081.000-6	Enel Generación Chile S.A.	Chile	Foreign	BNY Mellon - First issuance S-3	USA	US\$	8.68%	8.13%	Upon expiration	No	1,200,119	-	1,200,119	-	-	-	-	30,067,872	30,067,872
91.081.000-6	Enel Generación Chile S.A.	Chile	Foreign	BNY Mellon - Single 24296	USA	US\$	4.67%	4.25%	Upon expiration	No	-	353,693,888	353,693,888	-	-	-	-	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	97.036.000-K	Banco Santander -317 Series-H	Chile	UF	7.17%	6.20%	Biannual	No	-	8,168,209	8,168,209	7,652,187	7,652,187	7,652,187	6,627,067	-	29,583,628
91.081.000-6	Enel Generación Chile S.A.	Chile	97.036.000-K	Banco Santander 522 Series-M	Chile	UF	4.85%	4.75%	Biannual	No	-	33,863,539	33,863,539	33,444,839	33,444,839	33,444,839	32,759,896	-	166,539,252
76.536.353-5	Enel Chile S.A.	Chile	Foreign	BNY Mellon - Single	USA	US\$	5.24%	4.88%	Upon expiration	No	-	2,256,758	2,256,758	-	-	-	865,156,308	-	865,156,308
Total											9,020,288	397,982,394	407,002,682	41,097,026	41,097,026	221,341,228	905,228,214	123,934,393	1,332,697,887

In thousands of Chilean pesos - ThCh\$

Taxpayer ID	Company	Country	Taxpayer ID	Financial Institution	Country	Currency	Effective Interest Rate	Nominal Interest Rate	Type of Amortization	Secured	12-31-2022								
											Maturity			Maturity					Total Non-Current
											One to three months	Three to twelve months	Total Current	One to two years	Two to three years	Three to four years	Four to five years	More than five years	
91.081.000-6	Enel Generación Chile S.A.	Chile	Foreign	BNY Mellon - First issuance S-1	USA	US\$	8.00%	7.87%	Upon expiration	No	5,781,737	-	5,781,737	-	-	-	175,773,904	-	175,773,904
91.081.000-6	Enel Generación Chile S.A.	Chile	Foreign	BNY Mellon - First issuance S-2	USA	US\$	8.80%	7.33%	Upon expiration	No	1,848,884	-	1,848,884	-	-	-	-	59,583,109	59,583,109
91.081.000-6	Enel Generación Chile S.A.	Chile	Foreign	BNY Mellon - First issuance S-3	USA	US\$	8.68%	8.13%	Upon expiration	No	1,171,030	-	1,171,030	-	-	-	-	29,207,740	29,207,740
91.081.000-6	Enel Generación Chile S.A.	Chile	Foreign	BNY Mellon - Single 24296	USA	US\$	4.67%	4.25%	Upon expiration	No	-	3,071,586	3,071,586	341,190,623	-	-	-	-	341,190,623
91.081.000-6	Enel Generación Chile S.A.	Chile	97.036.000-K	Banco Santander -317 Series-H	Chile	UF	7.17%	6.20%	Biannual	No	-	7,889,718	7,889,718	7,303,084	7,303,084	7,303,084	7,303,084	5,728,650	34,940,986
91.081.000-6	Enel Generación Chile S.A.	Chile	97.036.000-K	Banco Santander 522 Series-M	Chile	UF	4.85%	4.75%	Biannual	No	-	32,385,245	32,385,245	31,919,041	31,919,041	31,919,041	31,919,041	62,940,132	190,616,296
76.536.353-5	Enel Chile S.A.	Chile	Foreign	BNY Mellon - Single	USA	US\$	5.24%	4.88%	Upon expiration	No	-	2,202,057	2,202,057	-	-	-	-	841,932,244	841,932,244
Total											8,801,651	45,548,606	54,350,257	380,412,748	39,222,125	39,222,125	214,996,029	999,391,875	1,673,244,902

20.3. Secured liabilities

As of December 31, 2023 and 2022, there were no secured bonds.

Fair value measurement and hierarchy

The fair value of the current and non-current secured and unsecured liabilities as of December 31, 2023, was ThCh\$1,813,354,006 (ThCh\$1,785,501,986 as of December 31, 2022). These liabilities have been categorized as Level 2 (See Note 3.h). It is important to note that these financial liabilities are measured at amortized cost (See Note 3.g.4).

20.4. Hedged debt

The debt denominated in U.S. dollars equivalent to ThCh\$1,134,993,280 held by the Group as of December 31, 2023, is related to future cash flow hedges for the Group's U.S. dollar-linked operating revenues (ThCh\$1,170,026,521 as of December 31, 2022) (see Note 3.g.5).

The following table details changes in "Reserve for cash flow hedges" as December 31, 2023, 2022 and 2021, due to exchange differences:

In thousands of Chilean pesos - ThCh\$

	12-31-2023	12-31-2022	12-31-2021
Balance in hedging reserves (income hedge) at the beginning of the year net	(313,681,107)	(281,553,799)	(60,345,663)
Foreign currency exchange differences recorded in equity, net	(77,802,235)	(79,982,722)	(248,168,691)
Allocation of foreign currency exchange differences to profit or loss, net	49,754,097	47,855,414	26,960,555
Balance in hedging reserves (income hedge) at the end of the year net	(341,729,245)	(313,681,107)	(281,553,799)

20.5. Other information

As of December 31, 2023, the Group does not have any unconditionally available long-term credit lines for ThCh\$473,644,800 (ThCh\$333,551,000 as of December 31, 2022).

20.6. Future Undiscounted debt flows.

The following tables are the estimates of undiscounted flows by type of financial debt:

a) Summary of secured and unsecured bank borrowings

In thousands of Chilean pesos - ThCh\$

Country	Currency	Nominal Interest Rate	12-31-2023										12-31-2022							
			Maturity			Maturity					Total Non-Current	Maturity			Maturity			Total Non-Current		
			One to three months	Three to twelve months	Total Current	One to two years	Two to three years	Three to four years	Four to five years	More than five years		One to three months	Three to twelve months	Total Current	One to two years	Two to three years	Three to four years		Four to five years	More than five years
Chile	US\$	5.09%	4,328,459	148,032,780	152,361,239	32,578,347	179,751,687	50,591,710	50,497,511	465,392,457	778,811,712	4,440,158	13,320,472	17,760,630	59,969,992	59,381,559	164,416,712	32,155,498	264,985,598	580,909,359
Chile	CLP	3.05%	-	-	3	-	-	-	-	-	-	3	-	3	-	-	-	-	-	-
Total			4,328,462	148,032,780	152,361,242	32,578,347	179,751,687	50,591,710	50,497,511	465,392,457	778,811,712	4,440,161	13,320,472	17,760,633	59,969,992	59,381,559	164,416,712	32,155,498	264,985,598	580,909,359

b) Summary of Guaranteed and Unsecured bonds

In thousands of Chilean pesos - ThCh\$

Country	Currency	Nominal Interest Rate	12-31-2023										12-31-2022								
			Maturity			Maturity					Total Non-Current	Maturity			Maturity			Total Non-Current			
			One to three months	Three to twelve months	Total Current	One to two years	Two to three years	Three to four years	Four to five years	More than five years		One to three months	Three to twelve months	Total Current	One to two years	Two to three years	Three to four years		Four to five years	More than five years	
Chile	US\$	6.49%	20,050,165	400,670,073	420,720,238	65,302,852	65,302,852	232,730,900	0	904,151,004	333,819,188	1,601,306,796	20,115,546	60,346,639	80,462,185	411,183,992	65,374,889	65,374,889	228,729,357	1,213,353,136	1,984,016,263
Chile	UF	5.48%	3,036,733	49,666,384	52,703,117	50,578,025	48,486,304	46,394,583	46,045,239	34,614,282	226,118,433	3,438,027	48,772,585	52,210,612	50,193,204	48,175,796	46,158,387	44,140,978	76,708,509	265,376,874	
Total			23,086,898	450,336,457	473,423,355	115,880,877	113,789,156	279,125,483	950,196,243	368,433,470	1,827,425,229	23,553,573	109,119,224	132,672,797	461,377,196	113,550,685	111,533,276	272,870,335	1,290,061,645	2,249,393,137	

21. Lease liabilities

As of December 31, 2023 and 2022, the balance of lease liabilities is as follows:

In thousands of Chilean pesos - ThCh\$

Lease liability	Current		Non-Current	
	12-31-2023	12-31-2022	12-31-2023	12-31-2022
Lease liabilities	24,138,193	19,020,636	243,924,027	216,664,919
Total	24,138,193	19,020,636	243,924,027	216,664,919

21.1. Individualization of Lease Liabilities

In thousands of Chilean pesos - ThCh\$

Taxpayer ID Number	Company	Country	Taxpayer ID Number	Company	Country	Currency	Effective Interest Rate	Maturity	12-31-2023						Total Non-Current		
									Maturity		Total Current	Maturity					
								One to three months	Three to twelve months			One to two years	Two to three years	Three to four years	Four to five years	More than five years	
91.081.000-6	Enel Generación Chile S.A.	Chile	10.579.624-2	Marcelo Alberto Amar Basulto	Chile	UF	2.06%	Monthly	3,273	18,659	21,932	25,328	25,849	26,380	26,921	168,892	273,370
91.081.000-6	Enel Generación Chile S.A.	Chile	91.004.000-6	Productos Fernandez S.A.	Chile	UF	2.09%	Monthly	13,029	35,097	48,126	47,652	48,648	49,665	50,705	345,211	541,881
91.081.000-6	Enel Generación Chile S.A.	Chile	78.392.580-K	Agricola el Bagual Ltda.	Chile	UF	1.91%	Annual	12	-	12	-	-	-	-	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	99.527.200-8	Rentaequipos Tramaca S.A.	Chile	UF	0.83%	Monthly	144,477	-	144,477	-	-	-	-	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	96.565.580-8	Compañía de Leasing Tattersall S.A.	Chile	UF	0.83%	Monthly	11,524	-	11,524	-	-	-	-	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	61.216.000-7	Empresa de Ferrocarriles del Estado	Chile	UF	0.10%	Biannual	5,503	5,505	11,008	11,017	11,027	-	-	-	22,044
96.800.570-7	Enel Distribución Chile S.A.	Chile	70.015.730-K	Mutual de Seguros de Chile	Chile	UF	1.91%	Monthly	15,030	63,461	78,491	86,028	85,784	-	-	-	171,812
96.800.570-7	Enel Distribución Chile S.A.	Chile	76.596.523-3	Capital Investi	Chile	UF	1.91%	Monthly	18,343	51,879	70,222	70,327	64,227	-	-	-	134,554
96.800.570-7	Enel Distribución Chile S.A.	Chile	76.253.641-2	Bcycle Latam S.P.A	Chile	CLP	6.24%	Annual	99,719	-	99,719	18,825	-	-	-	-	18,825
96.800.570-7	Enel Distribución Chile S.A.	Chile	61.219.000-3	Empresa de Transporte de Pasajeros Metro S.A.	Chile	US\$	5.99%	Annual	-	327,729	327,729	82,209	87,130	92,345	97,873	755,674	1,115,231
96.800.570-7	Enel Distribución Chile S.A.	Chile	96.565.580-8	Compañía de Leasing Tattersall S. A.	Chile	UF	1.41%	Monthly	13,244	-	13,244	-	-	-	-	-	-
96.800.570-7	Enel Distribución Chile S.A.	Chile	99.530.420-1	Inmobiliaria Nialem S.A.	Chile	UF	0.40%	Monthly	19,352	165,114	184,466	91,981	-	-	-	-	91,981
96.800.570-7	Enel Distribución Chile S.A.	Chile	76.013.489-9	Inversiones Don Issa Ltda.	Chile	UF	1.87%	Monthly	174,242	69,597	243,839	61,405	-	-	-	-	61,405
96.800.570-7	Enel Distribución Chile S.A.	Chile	76.203.089-6	Rentas Inmobiliarias Amanecer S.A.	Chile	UF	2.84%	Monthly	6,800	49,032	55,832	26,488	-	-	-	-	26,488
96.800.570-7	Enel Distribución Chile S.A.	Chile	76.164.095-K	Inmobiliaria Mixto Renta Spa	Chile	UF	3.78%	Monthly	11,369	-	11,369	21,071	-	-	-	-	21,071
96.800.570-7	Enel Distribución Chile S.A.	Chile	78.844.390-0	Poliplast	Chile	UF	5.36%	Monthly	10,425	30,288	40,713	42,322	10,760	-	-	-	53,082
96.800.570-7	Enel Distribución Chile S.A.	Chile	96.643.660-3	Inmobiliaria El Roble S.A.	Chile	UF	0.79%	Monthly	23,740	53,594	77,334	71,957	72,483	-	-	-	144,440
96.800.570-7	Enel Distribución Chile S.A.	Chile	76.378.333-2	Inmobiliaria Fernandez	Chile	UF	7.13%	Monthly	23,272	69,660	92,932	98,215	-	-	-	-	98,215
76.412.562-2	Enel Green Power Chile S.A.	Chile	61.402.000-8	Ministry of National Assets (Ministerio de Bienes Nacionales)	Chile	UF	3.03%	Annual	2,851,919	12,471,821	15,323,740	3,349,055	4,050,273	3,975,272	4,110,447	174,285,601	189,770,648
76.412.562-2	Enel Green Power Chile S.A.	Chile	61.402.000-8	Ministerio de Bienes Nacionales	Chile	EUR	5.02%	Annual	-	660,708	660,708	233,135	244,835	257,123	270,028	1,551,305	2,556,426
76.412.562-2	Enel Green Power Chile S.A.	Chile	76.400.311-K	Fundo Los Buenos Aires SpA	Chile	UF	2.54%	Annual	266,289	-	266,289	96,311	98,759	101,268	103,841	1,332,777	1,732,956
76.412.562-2	Enel Green Power Chile S.A.	Chile	3.750.131-K	Federico Rioseco Garcia	Chile	UF	4.94%	Annual	58,607	-	58,607	9,448	9,915	10,405	10,919	188,973	229,660
76.412.562-2	Enel Green Power Chile S.A.	Chile	3.750.132-8	Juan Rioseco Garcia	Chile	UF	4.94%	Annual	49,370	-	49,370	12,459	13,075	13,721	14,400	228,913	282,568
76.412.562-2	Enel Green Power Chile S.A.	Chile	4.595.479-K	Adriana Castro Parra	Chile	UF	4.94%	Annual	119,141	-	119,141	20,309	21,313	22,367	23,473	343,140	480,602
76.412.562-2	Enel Green Power Chile S.A.	Chile	77.378.630-5	Agricola Santa Amalia	Chile	UF	4.94%	Annual	75,277	-	75,277	20,308	21,312	22,366	23,472	346,026	433,484
76.412.562-2	Enel Green Power Chile S.A.	Chile	77.894.990-3	Orafti Chile S.A.	Chile	UF	4.94%	Annual	20,905	-	20,905	9,676	10,154	10,656	11,183	175,078	216,747
76.412.562-2	Enel Green Power Chile S.A.	Chile	78.201.750-0	Sociedad Agrícola Parant	Chile	UF	4.94%	Annual	249,846	-	249,846	61,402	64,438	67,624	70,967	1,177,873	1,442,304
76.412.562-2	Enel Green Power Chile S.A.	Chile	76.259.106-5	Inmobiliaria Terra Australis Tres S.A.	Chile	UF	6.39%	Biannual	26,228	146,619	172,847	54,856	56,851	58,920	61,064	1,233,202	1,464,893
76.412.562-2	Enel Green Power Chile S.A.	Chile	79.938.160-5	Soc. Serv. Com. Multiservice F.L.	Chile	UF	2.94%	Annual	-	83,382	83,382	307,686	-	-	-	794,551	1,102,237
76.412.562-2	Enel Green Power Chile S.A.	Chile	76.064.627-K	Fortestal Danco	Chile	UF	2.42%	Annual	-	150,907	150,907	40,501	41,480	42,482	43,509	2,034,449	2,202,421
76.412.562-2	Enel Green Power Chile S.A.	Chile	96.629.120-6	Agricola Esmeralda	Chile	UF	5.24%	Annual	-	102,540	102,540	56,310	56,315	56,317	7,089,408	7,314,667	
76.412.562-2	Enel Green Power Chile S.A.	Chile	84.810.200-8	Huertos Carmen Sociedad Agrícola Limitada	Chile	US\$	3.56%	Annual	29,461	-	29,461	-	-	-	-	-	-
76.412.562-2	Enel Green Power Chile S.A.	Chile	99.576.780-5	Inversiones E Inmobiliaria Itraque S.A.	Chile	UF	3.70%	Annual	48,985	-	48,985	3,694	3,830	3,971	4,116	131,496	147,107
76.412.562-2	Enel Green Power Chile S.A.	Chile	77.412.950-2	Inverko S A	Chile	UF	5.70%	Annual	8,115	14,833	22,948	25,536	27,030	23,442	-	-	76,008
76.412.562-2	Enel Green Power Chile S.A.	Chile	79.771.340-6	Agricola El Tapial Ltda.	Chile	UF	3.70%	Annual	-	29,436	29,436	13,108	13,595	14,096	14,619	613,471	688,889
76.412.562-2	Enel Green Power Chile S.A.	Chile	6.372.943-4	Francisco Javier Ovalle Irrazabal	Chile	UF	3.70%	Annual	37,539	-	37,539	19,572	19,572	20,293	21,045	896,011	976,493
76.412.562-2	Enel Green Power Chile S.A.	Chile	5.121.031-K	Sergio Jose Retamal Iglesias	Chile	UF	5.71%	Annual	141,635	-	141,635	38,502	40,704	43,030	45,487	2,860,340	3,028,063
76.126.507-5	Parque Eólico Talinay Oriente S.A.	Chile	76.248.317-3	Agricola Alto Talinay	Chile	EUR	4.61%	Annual	871,180	-	871,180	276,931	289,698	303,053	317,023	1,787,483	2,974,188
76.536.353-5	Enel Chile S.A.	Chile	76.203.473-5	Territoria Apoquindo S/A	Chile	UF	4.17%	Monthly	1,037,198	2,889,588	3,926,786	3,990,986	4,160,718	4,365,897	4,638,044	6,806,739	23,962,384
76.536.353-5	Enel Chile S.A.	Chile	96.839.400-2	Inversiones San Jorge	Chile	UF	4.34%	Monthly	38,257	125,438	163,695	136,883	-	-	-	-	136,883
	Total								6,523,306	17,614,887	24,138,193	9,531,493	9,649,775	9,580,693	10,015,453	205,146,613	243,924,027

In thousands of Chilean pesos - ThCh\$

Taxpayer ID Number	Company	Country	Taxpayer ID Number	Company	Country	Currency	Effective Interest Rate	Maturity	12-31-2022										
									Maturity		Total Current	Maturity					Total Non-Current		
									One to three months	Three to twelve months		One to two years	Two to three years	Three to four years	Four to five years	More than five years			
91.081.000-6	Enel Generación Chile S.A.	Chile	76.555.400-4	Transec S.A.	Chile	US\$	6.50%	Monthly	838.089	5.234.124	6,072,213	-	-	-	-	-	-	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	10.579.624-2	Marcelo Alberto Amar Basulto	Chile	UF	2.06%	Monthly	3.260	17.450	20,710	23.685	24.173	24.669	25.176	185.955	-	-	283,658
91.081.000-6	Enel Generación Chile S.A.	Chile	91.004.000-6	Productos Fernandez S.A.	Chile	UF	2.09%	Monthly	10.952	32.810	43,762	44.546	45.478	46.429	47.399	373.619	-	-	557,471
91.081.000-6	Enel Generación Chile S.A.	Chile	78.392.580-K	Agrícola el Bagual Ltda.	Chile	UF	1.91%	Annual	1.456	-	1,456	-	-	-	-	-	-	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	99.527.200-8	Rentaqupos Tramaca S.A.	Chile	UF	0.83%	Monthly	144.460	-	144,460	-	-	-	-	-	-	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	96.565.580-8	Compañía de Leasing Tattersall S.A.	Chile	UF	0.83%	Monthly	11.529	-	11,529	-	-	-	-	-	-	-	-
91.081.000-6	Enel Generación Chile S.A.	Chile	8.992.234-8	Roberto Guzman Borquez	Chile	CLP	1.37%	Monthly	126	1.003	1,129	247	-	-	-	-	-	-	247
91.081.000-6	Enel Generación Chile S.A.	Chile	19.048.130-1	Yariza Alexandra Bernal	Chile	UF	1.37%	Monthly	303	1.260	1,563	157	-	-	-	-	-	-	157
96.800.570-7	Enel Distribución Chile S.A.	Chile	96.643.660-3	Inmobiliaria El Roble S.A.	Chile	UF	1.41%	Monthly	5.757	-	5,757	-	-	-	-	-	-	-	-
96.800.570-7	Enel Distribución Chile S.A.	Chile	70.015.730-K	Mutual de Seguros de Chile	Chile	UF	1.91%	Monthly	19.472	59.430	78,902	80.565	82.103	76.188	-	-	-	-	238,856
96.800.570-7	Enel Distribución Chile S.A.	Chile	76.596.523-3	Capital Investi	Chile	UF	1.91%	Monthly	15.908	48.584	64,492	65.861	67.119	62.285	-	-	-	-	195,265
96.800.570-7	Enel Distribución Chile S.A.	Chile	76.253.641-2	Bycycle Latam S.P.A	Chile	CLP	6.24%	Annual	99.528	-	99,528	18.825	-	-	-	-	-	-	18,825
96.800.570-7	Enel Distribución Chile S.A.	Chile	76.203.089-6	Rentas Inmobiliarias Amanecer S.A.	Chile	UF	2.84%	Monthly	15.139	44.972	60,111	62.086	15.912	-	-	-	-	-	77,998
96.800.570-7	Enel Distribución Chile S.A.	Chile	61.219.000-3	Empresa de Transporte de Pasajeros Metro S.A.	Chile	US\$	5.99%	Annual	-	333.555	333,555	75.686	80.216	85.018	90.107	690.878	-	-	1,021,905
96.800.570-7	Enel Distribución Chile S.A.	Chile	96.565.580-8	Compañía de Leasing Tattersall S. A.	Chile	UF	1.08%	Monthly	13.245	-	13,245	-	-	-	-	-	-	-	-
96.800.570-7	Enel Distribución Chile S.A.	Chile	76.013.489-9	Inversiones Don Issa Ltda.	Chile	UF	1.77%	Monthly	201.001	80.152	281,153	95.842	37.307	-	-	-	-	-	133,149
96.800.570-7	Enel Distribución Chile S.A.	Chile	99.530.420-1	Inmobiliaria Nialem S.A.	Chile	UF	0.40%	Monthly	52.217	156.955	209,172	210.003	52.631	-	-	-	-	-	262,634
96.800.570-7	Enel Distribución Chile S.A.	Chile	76.164.095-K	Inmobiliaria Mixto Renta Spa	Chile	UF	3.78%	Monthly	31.854	96.080	127,934	10.849	-	-	-	-	-	-	10,849
76.412.562-2	Enel Green Power Chile S.A.	Chile	61.402.000-8	Ministerio de Bienes Nacionales	Chile	UF	2.99%	Annual	2.101.460	7.156.814	9,258,274	3.607.599	3.579.837	3.692.707	3.810.023	180.754.898	-	-	195,445,064
76.412.562-2	Enel Green Power Chile S.A.	Chile	76.400.311-K	Fundo Los Buenos Aires SpA	Chile	UF	2.54%	Annual	121.131	-	121,131	89.622	91.899	94.234	96.629	1.503.967	-	-	1,876,351
76.412.562-2	Enel Green Power Chile S.A.	Chile	3.750.131-K	Federico Rioscco Garcia	Chile	UF	4.94%	Annual	36.953	-	36,953	8.591	9.015	9.460	9.928	213.406	-	-	250,400
76.412.562-2	Enel Green Power Chile S.A.	Chile	3.750.132-8	Juan Rioscco Garcia	Chile	UF	4.94%	Annual	22.963	-	22,963	11.329	11.888	12.476	13.093	261.071	-	-	309,857
76.412.562-2	Enel Green Power Chile S.A.	Chile	4.595.479-K	Adriana Castro Perra	Chile	UF	4.94%	Annual	75.539	-	75,539	18.465	19.378	20.336	21.342	395.302	-	-	474,823
76.412.562-2	Enel Green Power Chile S.A.	Chile	77.378.630-5	Agrícola Santa Amalia	Chile	UF	4.94%	Annual	33.399	-	33,399	18.465	19.378	20.336	21.342	395.302	-	-	474,823
76.412.562-2	Enel Green Power Chile S.A.	Chile	77.894.990-3	Orafti Chile S.A.	Chile	UF	4.94%	Annual	25.055	-	25,055	8.797	9.233	9.689	10.168	199.524	-	-	237,411
76.412.562-2	Enel Green Power Chile S.A.	Chile	78.201.750-0	Sociedad Agrícola Parant	Chile	UF	4.94%	Annual	112.261	-	112,261	55.829	58.589	61.486	64.526	1.324.643	-	-	1,565,073
76.412.562-2	Enel Green Power Chile S.A.	Chile	61.402.000-8	Ministerio de Bienes Nacionales	Chile	EUR	5.02%	Annual	-	1.043.226	1,043,226	209.571	220.089	231.135	242.735	2.076.728	-	-	2,980,268
76.412.562-2	Enel Green Power Chile S.A.	Chile	76.259.106-5	Inmobiliaria Terra Australis Tres S.A.	Chile	UF	6.39%	Biannual	67.213	24.583	91,796	50.505	52.343	54.247	56.221	1.305.833	-	-	1,519,149
76.412.562-2	Enel Green Power Chile S.A.	Chile	79.938.160-5	Soc. Serv. Com. Multiservice F.L	Chile	UF	2.94%	Annual	-	77.088	77,088	46.997	48.378	49.800	51.264	1.102.981	-	-	1,299,420
76.412.562-2	Enel Green Power Chile S.A.	Chile	76.064.627-K	Fortestal Danco	Chile	UF	2.42%	Annual	-	69.487	69,487	37.734	38.646	39.580	40.536	2.059.587	-	-	2,216,083
76.412.562-2	Enel Green Power Chile S.A.	Chile	96.629.120-6	Agrícola Esmeralda	Chile	UF	5.24%	Annual	-	50.365	50,365	15.217	16.014	16.852	17.735	1.665.050	-	-	1,730,868
76.412.562-2	Enel Green Power Chile S.A.	Chile	84.810.200-8	Huertos Carmen Sociedad Agrícola Limitada	Chile	US\$	3.56%	Annual	-	23.269	23,269	5.355	-	-	-	-	-	-	5,355
76.126.507-5	Parque Edificio Talinay Oriente S.A.	Chile	76.248.317-3	Agrícola Alto Talinay	Chile	EUR	4.61%	Annual	405.871	-	405,871	249.914	261.435	273.487	286.095	2.408.039	-	-	3,478,970
76.536.353-5	Enel Chile S.A.	Chile	96.565.580-8	Compañía de Leasing Tattersall S. A.	Chile	UF	0.10%	Monthly	3.288	-	3,288	-	-	-	-	-	-	-	-
Total									4,469,429	14,551,207	19,020,636	5,122,342	4,841,061	4,880,414	4,904,319	196,916,783	216,664,919		

12.2. Undiscounted debt cash flows.

The following tables are the estimates of undiscounted cash flows:

In thousands of Chilean pesos - ThCh\$

Country	Currency	Nominal Interest Rate	12-31-2023								12-31-2022									
			Maturity			Maturity					Total Non-Current	Maturity			Maturity					Total Non-Current
			One to three months	Three to twelve months	Total Current	One to two years	Two to three years	Three to four years	Four to five years	More than five years		One to two years	Two to three years	Three to four years	Four to five years	More than five years				
Chile	US\$	4.78%	277.786	605.501	883,287	217.694	204.865	196.689	188.670	959.457	1,767,375	929.732	5.585.516	6,515,248	169.484	137.273	137.063	150.852	882.065	1,476,737
Chile	EUR	4.82%	285.363	-	285,363	367.773	355.867	343.961	332.284	1.741.828	3,141,713	445.609	-	445,609	843.610	813.686	783.763	753.839	2.081.974	5,276,872
Chile	UF	3.38%	6.633.708	22.483.077	29,116,785	21.976.524	21.110.001	20.418.361	19.967.906	443.451.766	526,924,558	3.303.831	12.202.205	15,506,036	14.971.118	14.502.444	14.159.140	13.784.036	304.466.585	361,883,323
Chile	CLP	6.24%	99.719	-	99,719	18.825	-	-	-	-	18,825	100.844	18.975	119,819	15.421	-	-	-	-	15,421
Total			7,296,576	23,088,578	30,385,154	22,580,816	21,670,733	20,959,011	20,488,860	446,153,051	531,852,471	4,780,016	17,806,696	22,586,712	15,999,633	15,453,403	15,079,966	14,688,727	307,430,824	368,652,353

22. Risk management policy

The Group companies follow the guidelines of the Risk Management Control System (SCGR) defined at the Holding level (Enel S.p.A.), which establishes rules for managing risks through the respective standards, procedures, systems, etc., applicable to the different levels of the Group companies, in the business risk identification, analysis, evaluation, treatment, and communication processes the business addresses on a continuous basis. These guidelines are approved by the Enel S.p.A. Board of Directors, which includes a Risk and Controls Committee responsible for supporting the Enel Chile Board's evaluation and decisions regarding internal control and risk management system, as well as those related to the approval of periodic financial statements.

To comply with the guidelines, each company has its own specific Control Management and Risk Management policy, which is reviewed and approved each year by the Enel Chile Board of Directors, observing and applying all local requirements in terms of the risk culture.

The Company seeks protection against all risks that could affect the achievement of the business objectives. The Enel Group has a risk taxonomy for the entire Group which considers 6 risk macro-categories: financial; strategic; governance and culture; digital technology; compliance; and operational; and 37 risk sub-categories to identify, analyze, assess, evaluate, treat, monitor and communicate their risks.

The Enel Group risk management system considers three lines of action (defense) to obtain effective and efficient risk management and controls. Each of these three "lines" plays a different role within the organization's broader governance structure (Business and Internal Control areas acting as the first line, Risk Control as the second line, and Internal Audit as the third line of defense). Each line of defense has the obligation to report to and keep senior management and the Directors up-to-date on risk management. In this sense, the first and second lines of defense report to the senior management, and the second and third lines report to the Directors.

Within each of the Group's companies, the risk management is decentralized. Each manager responsible for the operating process in which the risk arises is also responsible for treating the risk and adopting risk control and mitigating measures.

22.1. Interest rate risk

Changes in interest rates affect the fair value of assets and liabilities bearing fixed interest rates, as well as the expected future cash flows of assets and liabilities subject to floating interest rates.

The objective of managing interest rate risk exposure is to achieve a balance in the debt structure to minimize the cost of debt with reduced volatility in profit or loss.

The Group's financial debt structure per fixed and/or hedged interest rate on gross, net of hedging derivative instruments engaged, is as follows:

	12-31-2023	12-31-2022
Fixed interest rate	88%	84%

This ratio only considers debt transactions between third parties and Enel Finance International, if any.

Depending on the Group's estimates and the objectives of the debt structure, hedging transactions are performed by entering into derivative contracts to mitigate these risks.

Risk control through specific processes and indicators allows companies to limit possible adverse financial impacts and, at the same time, optimize the debt structure with an adequate degree of flexibility.

As is public knowledge, the US dollar LIBOR (London Interbank Offered Rate) was discontinued on June 30, 2023, and was replaced by the SOFR (Secured Overnight Financing Rate) reference rate. In June 2023, the Enel Chile Group successfully completed the transition from Libor to SOFR for 100% of its financial and derivative contracts, in line with market standards.

22.2. Exchange rate risk

Exchange rate risks involve basically the following transactions:

- Debt taken on by the Group's companies that is denominated in a currency other than the currency in which its cash flows are indexed.
- Payments to be made in a currency other than the one to which its cash flows are indexed, for example, for the acquisition of materials associated with projects and payments of corporate insurance policies, among others.
- Income in Group companies directly linked to changes in currencies other than the currency of its cash flows.

In order to mitigate foreign currency risk, the Group's foreign currency risk management policy is based on cash flows and includes maintaining a balance between U.S. dollar flows and the levels of assets and liabilities denominated in such currency. The objective is to minimize the exposure to variability in cash flows that are attributable to foreign exchange risk.

The hedging instruments currently being used to comply with the policy are currency swaps and forward exchange contracts.

During 2023, exchange rate risk management continued in the context of complying with the aforementioned risk management policy, without difficulty to access the derivatives market.

22.3. Commodities risk

The Group has a risk exposure to price fluctuations in certain commodities, basically due to:

- Purchases of fuel used to generate electricity.
- Energy purchase/sale transactions that take place in local markets.

To reduce the risk in situations of extreme drought, the Group has designed a commercial policy that defines the levels of sales commitments in line with the capacity of its generating power plants in a dry year. It also includes risk mitigation terms in certain contracts with unregulated customers and with regulated customers subject to long-term tender processes, establishing indexation polynomials that allow for reducing commodities exposure risk.

Considering the operating conditions faced by the power generation market, with drought and highly volatile commodity prices on international markets, the Company is constantly evaluating the use of hedging to minimize the impacts that these price fluctuations have on its results.

As of December 31, 2023, active Brent hedges for settlement totaled 551 kbbbl associated with purchases, and 217 kbbbl in sales contracts. For gas, as of the end of 2023, we have active hedges in two types of commodities: a) Henry Hub Swap with 1.5 TBtu to be settled by sales, and b) Henry Hub Future, with 5.9 TBtu and 3.9 TBtu to be settled for purchases and sales, respectively. For coal hedges, as of December 31, 2023, settlement obligations totaling 47 kTon were recorded related to sales contracts. As of December 31, 2022, there were 450 Kbbbl Brent hedges to be settled in 2023 for purchases. For gas, there were hedges for two commodities: a) the HH Swap with 2.7 TBtu to be settled in 2023 for sales; and b) HH

Future, with 18.9 TBtu to be settled in 2023 for purchases. For coal hedges, there were 175.6 kTon to be settled in 2023 for purchases, the indexation of which is associated with energy sales contracts.

Depending on the Group's permanently updated operating conditions, these hedges may be modified, or include other commodities.

Thanks to the mitigation strategies implemented, the Group was able to minimize the effects of the volatility of commodity prices on the profit or loss for 2023.

22.4. Liquidity risk

The Group maintains a liquidity risk management policy that consists of entering into long-term committed banking facilities and temporary financial investments for amounts that cover the projected needs over a period of time that is determined based on the situation and expectations for debt and capital markets.

Despite the negative working capital at the end of 2023, the Company is able to respond to this situation and mitigate the risk with the policy and actions described herein.

The projected needs mentioned above include maturities of financial debt net of financial derivatives. For further details regarding the features and conditions of financial obligations and financial derivatives see Notes 20, 21 and 23.

As of December 31, 2023, the Group recorded liquidity of ThCh\$563,291,290 in cash and cash equivalents and ThCh\$473,644,800 in long-term lines of credit available unconditionally. As of December 31, 2022, the Group recorded liquidity of ThCh\$875,213,699 in cash and cash equivalents and ThCh\$333,551,000 in unconditionally available long-term lines of credit.

22.5. Credit risk

The Group closely monitors its credit risk.

Trade receivables:

Regarding the credit risk of our electricity generation line of business, related to trade receivables, this risk is historically very limited because the customer collection period is short, accordingly, no significant individual amounts are accumulated before the service is shut-off due to late payment, according to contract conditions. For this reason, credit risk is continuously monitored, measuring the maximum amounts exposed to payment risk which is very limited.

In relation to the credit risk corresponding to the receivables stemming from the electrical distribution commercial activity, this risk is historically very limited given that the short-term billing to customers does not individually accumulate very significant amounts before the supply suspension for non-payment can occur, in accordance with the related regulation. Additionally, tracking and control measures exist for all the Company's segments: Corporate, Public Administration, and Residential, with exclusive commercial executives assigned for dealing with Corporate and Public Administration customers, with the aim of mitigating any activity that results in risk of payment default by the customer.

Financial assets

Cash surpluses are invested in the highest-rated local and foreign financial thresholds established for each entity.

Banks that have received investment grade ratings from the three major international rating agencies (Moody's, S&P, and Fitch) are selected for making investments.

Investments may be supported through Chilean treasury bonds and/or commercial paper issued by the highest rated banks; the latter are preferable as they offer higher returns (always in line with current investment policies).

22.6. Risk measurement

The Group measures the Value at Risk (VaR) of its debt positions and financial derivatives in order to monitor the risk assumed by the Company, thereby reducing volatility in the Statement of income.

The portfolio of positions included for purposes of calculating the present VaR include:

- Financial debt.
- Hedging derivatives for debt.

The VaR determined represents the potential variation in value of the portfolio of positions described above in a quarter with a 95% confidence level. To determine the VaR, we take into account the volatility of the risk variables affecting the value of the portfolio of positions, including:

- The exchange rates of the various currencies used in the calculation.

The calculation of VaR is based on generating possible future scenarios (at one quarter) of market values of the risk variables based on scenarios based on real observations for the same period (at one quarter) during five years.

The quarter 95% confidence VaR number is calculated as the 5% percentile most adverse of the quarterly possible fluctuations.

Taking into consideration the assumptions previously described, the quarter VaR of the previously discussed positions was ThCh\$501,347,907.

This value represents the potential increase of the Debt and Derivatives' Portfolio, thus these VaR are inherently related, among other factors, to the Portfolio's value at each quarter end.

23. Financial instruments

23.1. Financial instruments classified by type and category

a) The detail of financial assets, classified by type and category, as of December 31, 2023 and 2022, is as follows:

In thousands of Chilean pesos - ThCh\$

	12-31-2023			
	Financial assets at fair value through profit or loss	Financial assets measured at amortized cost	Financial assets at fair value through other comprehensive income	Financial derivatives for hedging
Equity instruments	-	-	127,854	-
Trade and other receivables	-	1,496,875,382	-	-
Derivative instruments	46,128	-	2,693,292	58,009,661
Other financial assets	-	9,552,991	-	-
Total Current	46,128	1,506,428,373	2,821,146	58,009,661
Equity instruments	-	-	2,326,466	-
Trade and other receivables	-	903,678,141	-	-
Derivative instruments	-	-	-	9,275,919
Total Non-current	-	903,678,141	2,326,466	9,275,919
Total	46,128	2,410,106,514	5,147,612	67,285,580

In thousands of Chilean pesos - ThCh\$

	12-31-2022			
	Financial assets at fair value through profit or loss	Financial assets measured at amortized cost	Financial assets at fair value through other comprehensive income	Financial derivatives for hedging
Equity instruments	-	-	127,854	-
Trade and other receivables	-	1,602,605,620	-	-
Derivative instruments	1,902,642	-	162,288,499	2,230,787
Other financial assets	-	156,773	-	-
Total Current	1,902,642	1,602,762,393	162,416,353	2,230,787
Equity instruments	-	-	2,326,509	-
Trade and other receivables	-	691,147,645	-	-
Derivative instruments	20,382	-	-	57,480,749
Total Non-current	20,382	691,147,645	2,326,509	57,480,749
Total	1,923,024	2,293,910,038	164,742,862	59,711,536

b) The detail of financial liabilities, classified by type and category, as of December 31, 2023 and 2022, is as follows:

In thousands of Chilean pesos - ThCh\$

	12-31-2023			
	Financial liabilities at fair value through profit or loss	Financial liabilities measured at amortized cost	Financial liabilities at fair value through other comprehensive income	Financial derivatives for hedging
Interest-bearing loans	-	542,220,313	-	-
Trade and other accounts payables	-	1,911,613,832	-	-
Derivative instruments	640	-	15,456,599	72,793,962
Other financial liabilities	-	24,138,193	-	-
Total Current	640	2,477,972,338	15,456,599	72,793,962
Interest-bearing loans	-	1,897,563,167	-	-
Trade and other accounts payables	-	1,630,326,076	-	-
Derivative instruments	-	-	-	6,949,774
Other financial liabilities	-	243,924,027	-	-
Total Non-current	-	3,771,813,270	-	6,949,774
Total	640	6,249,785,608	15,456,599	79,743,736

In thousands of Chilean pesos - ThCh\$

	12-31-2022			
	Financial liabilities at fair value through profit or loss	Financial liabilities measured at amortized cost	Financial liabilities at fair value through other comprehensive income	Financial derivatives for hedging
Interest-bearing loans	-	55,977,988	-	-
Trade and other accounts payables	-	2,632,538,771	-	-
Derivative instruments	14,965,265	-	46,937,977	7,593,354
Other financial liabilities	-	19,020,636	-	-
Total Current	14,965,265	2,707,537,395	46,937,977	7,593,354
Interest-bearing loans	-	2,138,411,462	-	-
Trade and other accounts payables	-	1,455,405,575	-	-
Derivative instruments	-	-	-	45,391,794
Other financial liabilities	-	216,664,919	-	-
Total Non-current	-	3,810,481,956	-	45,391,794
Total	14,965,265	6,518,019,351	46,937,977	52,985,148

The carrying value of trade receivables and payables approximates their fair value.

23.2. Derivative instruments

The risk management policy of the Group uses primarily interest rate and foreign exchange rate derivatives to hedge its exposure to interest rate and foreign currency risks.

The Company classifies its hedges as follows:

- **Cash flow hedges:** Those that hedge the cash flows of the underlying hedged item.
- **Fair value hedges:** Those that hedge the fair value of the underlying hedged item.
- **Non-hedge derivatives:** Financial derivatives that do not meet the requirements established by IFRS to be designated as hedging instruments are recognized at fair value through profit or loss (financial assets held for trading).

a) Assets and liabilities for hedge derivative instruments

As of December 31, 2023 and 2022, financial derivative qualifying as hedging instruments resulted in recognition of the following assets and liabilities in the statement of financial position:

In thousands of Chilean pesos - ThCh\$

	12-31-2023					12-31-2022				
	Assets		Liabilities			Assets		Liabilities		
	Current	Non-current	Current	Non-current	-	Current	Non-current	Current	Non-current	
Interest rate hedge:	1,075,171	-	-	-	-	21,188	2,629,290	-	-	
Cash flow hedge	1,075,171	-	-	-	-	21,188	2,629,290	-	-	
Exchange rate hedge:	56,934,490	9,275,919	72,793,962	6,949,774	-	2,209,599	54,851,459	7,593,354	45,391,794	
Cash flow hedge	56,934,490	9,275,919	72,793,962	6,949,774	-	2,209,599	54,851,459	7,593,354	45,391,794	
TOTAL	58,009,661	9,275,919	72,793,962	6,949,774	-	2,230,787	57,480,749	7,593,354	45,391,794	

Additionally, the detail of the associated instruments and underlying assets are presented in a complementary manner:

In thousands of Chilean pesos - ThCh\$

Description of instruments covered	12-31-2023				12-31-2022			
	Assets		Liabilities		Assets		Liabilities	
	Current	Non-current	Current	Non-current	Current	Non-current	Current	Non-current
Finance debt	46,969,512	8,252,744	37,011,496	5,004,408	21,188	56,769,346	488,193	45,391,794
Investments in property, plant & equipment	715,556	229,145	597,382	-	223,983	-	1,816,459	-
Operating income	9,228,335	794,030	34,222,093	1,945,366	1,895,036	711,403	-	-
Other	1,096,258	-	962,991	-	90,580	-	5,288,702	-
TOTAL	58,009,661	9,275,919	72,793,962	6,949,774	2,230,787	57,480,749	7,593,354	45,391,794

- General information Related to Hedging Derivative Instruments

Hedging derivative instruments and their corresponding hedged instruments are shown in the following table:

In thousands of Chilean pesos - ThCh\$

Type of hedge instrument	Description of hedged risk	Description of hedged item	Nature of Risks Hedged	Fair value of hedged item	
				12-31-2023	12-31-2022
Swap	Exchange rate	Unsecured obligations (bonds)	Cash flow	12,131,181	8,260,069
Swap	Interest rate	Loans with related parties	Cash flow	1,075,171	2,650,478
Forward	Exchange rate	Operating income	Cash flow	(26,145,093)	2,606,439
Forward	Exchange rate	Investments in property, plant & equipment	Cash flow	347,318	(1,592,476)
Forward	Interest rate	Other	Cash flow	133,267	(5,198,122)

As of December 31, 2023 and 2022, the Group has not recognized significant gains or losses for ineffective cash flow hedges.

At the reporting date, the Group did not establish fair value hedging relationships.

b) Financial derivative instruments assets and liabilities at fair value through profit or loss

As of December 31, 2023, and 2022, liabilities were recognized in the financial statement as a result of derivative financial operations that are recognized at fair value through profit or loss. The amounts are detailed below:

In thousands of Chilean pesos - ThCh\$

	12-31-2023				12-31-2022			
	Current Assets	Current Liabilities	Non-Current Assets	Non-Current Liabilities	Current Assets	Current Liabilities	Non-Current Assets	Non-Current Liabilities
Non-hedging derivative instrument	46,128	640	-	-	1,014,802	4,948,441	20,382	-
Total	46,128	640	-	-	1,014,802	4,948,441	20,382	-

These derivative instruments correspond to forward contracts entered into by the Group, the purpose of which is to hedge the exchange rate risk related to future obligations arising from civil works contracts linked to the construction of the Los Cóndores Plant. Although these hedges have an economic substance, they do not qualify for hedge accounting because they do not strictly comply with the hedge accounting requirements established in IFRS 9 Financial Instruments".

c) Other information on derivatives:

The following table sets forth the fair value of hedging and non-hedging derivatives entered into by the Group as well as the remaining contractual maturities as of December 31, 2023 and 2022:

In thousands of Chilean pesos - ThCh\$

Financial Derivatives	12-31-2023						
	Fair value	Less than 1 year	1-2 years	Notional amount			Total
				2-3 years	3-4 years	4-5 years	
Interest rate hedge:	1,075,171	43,856,000	-	-	-	-	43,856,000
Cash flow hedge	1,075,171	43,856,000	-	-	-	-	43,856,000
Exchange rate hedge:	(13,533,327)	1,490,311,984	188,944,903	-	-	-	1,679,256,887
Cash flow hedge	(13,533,327)	1,490,311,984	188,944,903	-	-	-	1,679,256,887
Derivatives not designated for hedge accounting	45,488	3,707,241	-	-	-	-	3,707,241
TOTAL	(12,412,668)	1,537,875,225	188,944,903	-	-	-	1,726,820,128

In thousands of Chilean pesos - ThCh\$

Financial Derivatives	12-31-2022						
	Fair value	Less than 1 year	1-2 years	Notional amount			Total
				2-3 years	3-4 years	4-5 years	
Interest rate hedge:	2,650,478	-	42,793,000	-	-	-	42,793,000
Cash flow hedge	2,650,478	-	42,793,000	-	-	-	42,793,000
Exchange rate hedge:	4,075,910	322,052,096	364,502,500	53,674,459	-	-	740,229,055
Cash flow hedge	4,075,910	322,052,096	364,502,500	53,674,459	-	-	740,229,055
Derivatives not designated for hedge accounting	(3,913,257)	480,643,867	409,241	-	-	-	481,053,108
TOTAL	2,813,131	802,695,963	407,704,741	53,674,459	-	-	1,264,075,163

The notional amount of the contracts entered into does not represent the risk assumed by the Group, as this amount only relates to the basis on which the derivative settlement calculations are made.

23.3. Fair value hierarchy

Financial instruments recognized at fair value in the consolidated statement of financial position are classified based on the hierarchies described in Note 3.h.

The following table presents financial assets and liabilities measured at fair value as of December 31, 2023 and 2022:

In thousands of Chilean pesos - ThCh\$

Financial Instruments Measured at Fair Value	12-31-2023	Fair Value Measured at End of Reporting Period Using:		
		Level 1	Level 2	Level 3
Financial Assets:				
Financial derivatives designated as cash flow hedges	67,285,580	-	67,285,580	-
Financial derivatives not designated for hedge accounting	46,128	-	46,128	-
Derivatives of commodities designated as non-hedging of cash flow at fair value through profit or loss	-	-	-	-
Derivatives of commodities designated as cash flow hedges at fair value through other comprehensive income	2,693,291	-	2,693,291	-
Equity instruments at fair value through other comprehensive income	2,454,320	2,326,466	127,854	-
Total	72,479,319	2,326,466	70,152,853	-
Financial Liabilities:				
Financial derivatives designated as cash flow hedges	79,743,736	-	79,743,736	-
Financial derivatives not designated for hedge accounting	640	-	640	-
Derivatives of commodities designated as cash flow hedges at fair value through profit or loss	-	-	-	-
Derivatives of commodities designated as cash flow hedges at fair value through other comprehensive income	15,456,599	-	15,456,599	-
Total	95,200,975	-	95,200,975	-

In thousands of Chilean pesos - ThCh\$

Financial Instruments Measured at Fair Value	12-31-2022	Fair Value Measured at End of Reporting Period Using:		
		Level 1	Level 2	Level 3
Financial Assets:				
Financial derivatives designated as cash flow hedges	59,711,536	-	59,711,536	-
Financial derivatives not designated for hedge accounting	1,035,184	-	1,035,184	-
Derivatives of commodities designated as non-hedging of cash flow at fair value through profit or loss	887,840	-	887,840	-
Derivatives of commodities designated as cash flow hedges at fair value through other comprehensive income	162,288,498	-	162,288,498	-
Equity instruments at fair value through other comprehensive income	2,454,363	2,326,509	127,854	-
Total	226,377,421	2,326,509	224,050,912	-
Financial Liabilities:				
Financial derivatives designated as cash flow hedges	52,985,148	-	52,985,148	-
Financial derivatives not designated for hedge accounting	4,948,441	-	4,948,441	-
Derivatives of commodities designated as cash flow hedges at fair value through profit or loss	10,016,824	-	10,016,824	-
Derivatives of commodities designated as cash flow hedges at fair value through other comprehensive income	46,937,977	-	46,937,977	-
Total	114,888,390	-	114,888,390	-

24. Trade and other payables

The detail of trade and other current payables as of December 31, 2023 and 2022 are as follows:

In thousands of Chilean pesos - ThCh\$

	Current		Non-current One to five years	
	12-31-2023	12-31-2022	12-31-2023	12-31-2022
Trade payables				
Energy suppliers (1)	296,463,374	504,236,945	595,066,548	308,013,985
Fuel and gas suppliers	255,565,802	236,836,190	-	-
Payables for goods and services	360,701,265	354,236,627	290,572	487
Payables for assets acquisition	411,906,974	443,512,746	165,073	161,040
Subtotal Trade Payables	1,324,637,415	1,538,822,508	595,522,193	308,175,512
Other Payables				
Dividends payable to third parties	80,661,541	150,050,339	-	-
Accounts payables to employees	46,238,848	43,184,467	-	-
Other payables	12,954,161	11,835,595	12,664	133,350
Subtotal other current payables	139,854,550	205,070,401	12,664	133,350
Total	1,464,491,965	1,743,892,909	595,534,857	308,308,862

- (1) The non-current portion shows delays in payments for energy purchases of ThCh\$595,066,548 as of December 31, 2023, and ThCh\$308,013,985 as of December 31, 2022, generated by the temporary electric power pricing stabilization mechanism for customers subject to price regulation, as established in Laws Nos. 21,185 and 21,172 (see Note 9).

The description of the liquidity risk management policy is detailed in Note 22.4.

The details of trade payables, both current and past due as of December 31, 2023 and 2022, are presented in Appendix 3.

25. Provisions

- a) The detail of provisions as of December 31, 2023 and 2022, is detailed as follows:

In thousands of Chilean pesos - ThCh\$

Provisions	Current		Non-current	
	12-31-2023	12-31-2022	12-31-2023	12-31-2022
Provision for legal proceedings (1)	1,146,184	1,386,074	10,471,912	15,718,485
Decommissioning or restoration (2)	19,604,923	19,307,862	199,692,340	172,703,975
Other provisions	4,401,603	2,208,070	1,436,434	1,047,783
Total	25,152,710	22,902,006	211,600,686	189,470,243

- (1) The main contingencies are disclosed in Note 36.3.

- (2) See Note 3.a.

The expected timing and amount of any cash outflows related to the above provisions is uncertain and depends on the resolution of specific matters related to each one. For example, specifically for litigation, this depends on the final resolution of the corresponding legal claim. Management believes that provisions recognized in the financial statements cover the related risks appropriately.

b) Movements in provisions as of December 31, 2023 and 2022, are as follows:

In thousands of Chilean pesos - ThCh\$

Provisions	Legal Proceedings	Decommissioning or Restoration	Environmental Issues and Other Provisions	Total
Movements in Provisions				
Balance as of January 1, 2023	17,104,559	192,011,837	3,255,853	212,372,249
Increase (decrease) in existing provisions	998,509	35,791,283	3,789,060	40,578,852
Provisions used (1)	(5,369,356)	(19,730,606)	(63,265)	(25,163,227)
Reversal of unused provision	(1,110,322)	-	(1,298,849)	(2,409,171)
Increase from adjustment to time value of money (2)	-	12,737,015	-	12,737,015
Foreign currency translation differences	(5,294)	748,914	155,238	898,858
Decreases due to classification as held for sale (3)	-	(2,261,180)	-	(2,261,180)
Total movements in provisions	(5,486,463)	27,285,426	2,582,184	24,381,147
Balance as of December 31, 2023	11,618,096	219,297,263	5,838,037	236,753,396

In thousands of Chilean pesos - ThCh\$

Provisions	Legal Proceedings	Decommissioning or Restoration	Environmental Issues and Other Provisions	Total
Movements in Provisions				
Balance as of January 1, 2022	14,414,328	186,716,459	12,738,244	213,869,031
Increase (decrease) in existing provisions (4)	11,224,282	11,059,100	(1,697,843)	20,585,539
Provisions used	(7,178,867)	(16,548,540)	(7,250,696)	(30,978,103)
Reversal of unused provision	(1,300,906)	-	-	(1,300,906)
Increase from adjustment to time value of money	-	11,338,594	-	11,338,594
Foreign currency translation differences	(54,278)	(72,347)	8,032	(118,593)
Decreases due to classification as held for sale (3)	-	(481,429)	(541,884)	(1,023,313)
Total movements in provisions	2,690,231	5,295,378	(9,482,391)	(1,496,782)
Balance as of December 31, 2022	17,104,559	192,011,837	3,255,853	212,372,249

- 1) The increase in the provision for dismantling or restoration during the year ended December 31, 2023, is primarily explained by an increase related to the Los Cóndores Power Station of ThCh\$19,053,494. The construction phase of the main elements of the civil works is practically finished, and due to the effect on the valuation of all obligations that originated from the drop in interest rates during the year. This was offset by expenditure made during 2023, which reduce the balance of the provision and related to the dismantling processes of the Bocamina complex and the Tarapacá Power Station.
- 2) Corresponds to a financial update, see Note 34.
- 3) See Note 5.
- 4) The increase in provisions for dismantling or restoration during the year ended December 31, 2022, is primarily due to the decline in interest rates observed during the period.

26. Post-employment benefit obligations

26.1. General information

Enel Chile S.A. and certain subsidiaries granted various post-employment benefits to either all or certain active or retired employees. These benefits are calculated and recognized in the financial statements according to the criteria described in Note 3.m.1, and include primarily the following:

Defined benefit plans:

- **Employee severance indemnities:** The beneficiary receives a certain number of contractual salaries on the date of his retirement. This benefit becomes enforceable once the employee has provided services for a minimum period that, depending on the company, ranges from 5 to 15 years.
- **Complementary pension:** The beneficiary is entitled to receive a monthly amount that supplements the pension obtained from the respective social security system.
- **Electricity supply:** The beneficiary receives a monthly bonus, which covers a part of the billing for their home consumption.
- **Healthcare benefits:** The beneficiary receives additional coverage that supplements the coverage provided by the social security regime.

26.2. Details, changes and presentation in financial statements

- a) The post-employment obligations associated with defined benefits plans and the related plan assets as of December 31, 2023, 2022, are as follows:

In thousands of Chilean pesos - ThCh\$

	12-31-2023	12-31-2022
Employee severance indemnities	43,374,602	42,264,281
Complementary Pension	14,208,449	14,971,439
Health Plans	2,383,550	2,545,406
Energy Supply Plans	2,853,443	2,918,289
Total post-employment obligations, net	62,820,044	62,699,415

- b) The following amounts were recognized in the consolidated statement of comprehensive income for the period of Se December 31, 2023, 2022 and 2021:

In thousands of Chilean pesos - ThCh\$

	2023	2022	2021
Cost of current defined benefit plan service	(1,454,028)	(1,362,838)	(1,099,554)
Defined benefit plan interest cost (1)	(3,179,469)	(3,072,155)	(1,818,983)
Past service cost	-	(31,456)	-
Expenses recognized in Profit or Loss	(4,633,497)	(4,466,449)	(2,918,537)
Gains (losses) from remeasurement of defined benefit plans	(27,122)	(7,304,757)	12,547,898
Total expense recognized in the Statement of Comprehensive Income	(4,660,619)	(11,771,206)	9,629,361

(1) See Note 34.

- c) The balance and movements in post-employment defined benefit obligations as of December 31, 2023 and 2022, are as follows:

In thousands of Chilean pesos - ThCh\$	
Balance as of January 1, 2022	58,951,586
Current service cost	1,362,838
Interest cost	3,072,155
Actuarial (gains) losses from changes in financial assumptions	749,038
Actuarial (gains) losses from changes in experience adjustments	6,555,719
Foreign currency translation differences	1,274
Past service cost of defined benefit plan obligation	31,456
Decreases to be classified as held for sale (1)	(1,440,044)
Contributions paid	(6,890,911)
Transfer of employees	306,304
Balance as of December 31, 2022	62,699,415
Current service cost	1,454,028
Interest cost	3,179,469
Actuarial (gains) losses from changes in financial assumptions	279,660
Actuarial (gains) losses from changes in experience adjustments	(252,538)
Foreign currency translation differences	38,189
Contributions paid	(5,115,909)
Transfer of employees	537,730
Balance as of December 31, 2023	62,820,044

(1) See Note 5.

26.3. Other disclosures

- **Actuarial assumptions:**

As of December 31, 2023 and 2022, the following assumptions were used in the actuarial calculation of defined benefit plans:

	Chile	
	12-31-2023	12-31-2022
Discount rates used	5.31%	5.40%
Expected rate of salary increases	3.80%	3.80%
Turnover rate	6.80%	6.50%
Mortality tables	CB-H-2014 and RV-M-2014	CB-H-2014 and RV-M-2014

- **Sensitivity:**

As of December 31, 2023, the sensitivity of the value of the actuarial liability for post-employment benefits to variations of 100 basis points in the discount rate assumes a decrease of ThCh\$3,764,660 (ThCh\$3,962,426 as of December 31, 2022) in the event of a rate increase and an increase of ThCh\$3,992,164 (ThCh\$4,395,042 as of December 31, 2022) in the event of a rate decrease.

- **Defined contribution:**

According to the available estimate, the disbursements foreseen to cover the defined benefit plans for 2023 amount to ThCh\$7,574,650.

- **Length of commitments:**

Enel Chile's obligations have a weighted average length of 6.89 years and the outflows of benefits for the next 10 years is expected to be as follows:

In thousands of Chilean pesos - ThCh\$	
Years	
1	7,574,650
2	6,077,675
3	5,913,219
4	6,103,218
5	6,707,965
6 a 10	29,671,215

27. Equity

27.1. Equity attributable to the owners of Enel Chile

27.1.1. Subscribed and paid capital and number of shares

The issued capital of Enel Chile for the period of December 31, 2023 and 2022, is ThCh\$3,882,103,470 divided into 69,166,557,220 authorized, subscribed, and paid shares. All shares issued by the Company are subscribed and paid. Enel Chile's common stock is traded on the Santiago Stock Exchange (Bolsa de Comercio de Santiago de Chile), the Chilean Electronic Stock Exchange (Bolsa Electrónica de Chile), and the New York Stock Exchange (NYSE).

27.2. Dividends

Dividend No.	Type of Dividend	Agreement date	Payment Date	Total Amount ThCh\$	CLP per Share	Charged to year
10	Eventual	04-28-2021	05-28-2021	212,853,281	3.07740	(1)
11	Provisional	11-26-2021	01-28-2022	7,260,512	0.10497	2021
12	Definitive	04-27-2022	05-27-2022	18,285,678	0.26437	2021
13	Provisional	11-25-2022	01-27-2023	22,416,356	0.32409	2022
14	Definitive	04-26-2023	05-26-2023	353,208,322	5.10663	2022
15	Provisional	11-23-2023	01-26-2024	41,348,740	0.59781	2023

- (1) At the Ordinary Shareholders' Meeting held on April 28, 2021, the shareholders agreed to distribute a dividend with a debit against retained earnings from prior years to offset the impairment losses recognized by the subsidiary Enel Generación in 2020 (see Note 16.c.iv, Development during 2020).

27.3. Foreign currency translation reserves

The detail by company of the translation differences attributable to owners of the Group of the consolidated statement of financial position as of December 31, 2023, 2022 and 2021 is as follows:

In thousands of Chilean pesos - ThCh\$

	12-31-2023	12-31-2022	12-31-2021
Enel Generación Chile S.A.	4,515,843	(4,083,680)	(7,729,810)
GNL Chile S.A.	1,998,444	1,459,238	1,598,641
Grupo Enel Green Power Chile	320,041,220	299,328,951	285,686,490
Enel X AMPCI Ebus Chile SpA	-	-	246,142
TOTAL	326,555,507	296,704,509	279,801,463

27.4. Restrictions on subsidiaries transferring funds to the parent

Our subsidiary Enel Generación Chile must comply with certain financial ratios or covenants, which require a minimum level of equity or contain other characteristics that restrict the transfer of assets to the Parent Company. As of December 31, 2023 and 2022, the Company's interest in the net restricted assets of Enel Generación Chile was ThCh\$712,519,037.

27.5. Other reserves

Other reserves for the years ended December 31, 2023, 2022 and 2021 are as follows:

Thousands of Chilean pesos - ThCh\$			
Detail of other reserves	01-01-2023	2023 Changes	12-31-2023
Foreign currency translation differences	296,704,509	29,850,998	326,555,507
Cash flow hedges	(293,168,877)	(131,365,686)	(424,534,563)
Financial assets at fair value through other comprehensive income	1,802	(30)	1,772
Other miscellaneous reserves	(2,262,872,826)	6,975,493	(2,255,897,333)
TOTAL	(2,259,335,392)	(94,539,225)	(2,353,874,617)
In thousands of Chilean pesos - ThCh\$			
Detail of other reserves	01-01-2022	2022 Changes	12-31-2022
Foreign currency translation differences	279,801,463	16,903,046	296,704,509
Cash flow hedges	(391,523,134)	98,354,257	(293,168,877)
Financial assets at fair value through other comprehensive income	1,804	(2)	1,802
Other miscellaneous reserves	(2,275,701,545)	12,828,719	(2,262,872,826)
TOTAL	(2,387,421,412)	128,086,020	(2,259,335,392)
In thousands of Chilean pesos - ThCh\$			
Detail of other reserves	01-01-2021	2021 Changes	12-31-2021
Foreign currency translation differences	103,650,093	176,151,370	279,801,463
Cash flow hedges	(102,946,095)	(288,577,039)	(391,523,134)
Financial assets at fair value through other comprehensive income	1,783	21	1,804
Other miscellaneous reserves	(2,278,331,266)	2,629,721	(2,275,701,545)
TOTAL	(2,277,625,485)	(109,795,927)	(2,387,421,412)

- a) **Foreign currency translation differences reserves:** These reserves arise primarily from exchange differences relating to the translation of financial statements of the Company's consolidated entities with functional currencies other than the Chilean peso (see Note 2.9).
- b) **Cash flow hedge reserves:** These reserves represent the cumulative effective portion of gains and losses on cash flow hedges (see Note 3.g.5 and 3.h).
- c) **Other miscellaneous reserves:**

The main items and their effects are the following:

In thousands of Chilean pesos - ThCh\$			
Other Miscellaneous Reserves	12-31-2023	12-31-2022	12-31-2021
Company restructuring reserve ("Division") (i)	(534,057,733)	(534,057,733)	(534,057,733)
Reserve for transition to IFRS (ii)	(457,221,836)	(457,221,836)	(457,221,836)
Reserve for subsidiaries transactions (iii)	12,502,494	12,502,494	12,502,494
Reserves for Tender Offer of Enel Generation "Reorganization of Renewable Assets" (iv)	(910,437,224)	(910,437,224)	(910,437,224)
Reserves "Reorganization of Renewable Assets" (v)	(407,354,462)	(407,354,462)	(407,354,462)
Argentine hyperinflation (vi)	25,649,268	18,688,009	13,222,164
Other miscellaneous reserves (vii)	15,022,160	15,007,926	7,645,052
TOTAL	(2,255,897,333)	(2,262,872,826)	(2,275,701,545)

- i) **Corporate restructuring reserve (Division):** This represents the effect generated by the corporate reorganization of Enersis S.A. (currently Enel Américas), concluded in 2016, whereby the company divided its businesses between Chile and the rest of South America. The new company was called Enersis Chile (now Enel Chile), and was assigned the equity corresponding to the related business in Chile.
- ii) **Reserves for transition to IFRS:** In compliance with the provisions of Circular No. 456 by the CMF, the price-level restatement of accumulated paid-in capital has been incorporated in this category from the date of the Company's transition to IFRS, i.e., January 1, 2004, through December 31, 2008.
- iii) **Reserves for business combinations:** These represent the effect generated by the purchases of interest under common control.

- iv) **“Reorganization of Renewable Assets” Enel Generación Chile Takeover Reserve**: This represents the difference between the carrying amount of non-controlling interest acquired as part of the tender offer aimed at acquiring all shares issued by the subsidiary Enel Generación Chile completed in March 16, 2018.
- v) **“Reorganization of Renewable Assets” Reserve**: This corresponds to the reserve constituted by the merger between Enel Green Power Latin América S.A. and Enel Chile on April 2, 2018. It represents the recognition of the difference produced by the capital increase in Enel Chile (corresponding to the market value of interest in Enel Green Power Chile and subsidiaries) and the carrying amount of Enel Green Power Latin América S.A. equity that was incorporated under share capital in the equity distributable to the owners of Enel Chile, as a result of the merger.
- vi) **Hyperinflation in Argentina**: This corresponds to the calculated effect of the application of IAS 29 “Financial Reporting in Hyperinflationary Economies” on the branch held by the Enel Generación Chile Group in Argentina (see Note 2.9).
- vii) **Other miscellaneous reserves**: This reserve derives from transactions performed in prior years.

27.6. Non-controlling Interests

The detail of non-controlling interests as of December 31, 2023, 2022 and 2021, is as follows:

In thousands of Chilean pesos - ThCh\$

Companies	Non-controlling Interests					
	Equity		Profit (Loss)		2021	
	12-31-2023	12-31-2023	12-31-2022	2023		2022
	%					
Enel Distribución Chile S.A.	0.91%	6,355,777	6,227,952	127,316	201,180	151,538
Enel Transmisión Chile S.A. (1)	0.91%	-	-	-	441,203	291,934
Enel Generación Chile S.A.	6.45%	151,219,559	133,643,846	32,630,554	38,554,346	7,480,423
Empresa Eléctrica Pehuenche S.A.	7.35%	11,753,423	12,839,546	10,855,794	13,741,749	7,717,216
Sociedad Agrícola de Cameros Ltda.	42.50%	2,137,425	2,305,275	(147,686)	194,687	52,068
Geotermica del Norte S.A.	15.41%	66,439,207	64,351,911	461,920	(1,408,970)	(760,576)
Parque Eólico Talinay Oriente S.A.	39.09%	76,728,440	72,215,503	2,606,244	5,155,807	609,150
Other		172,523	154,375	23,474	21,529	14,412
TOTAL		314,806,354	291,738,408	46,557,616	56,901,531	15,556,165

(1) See Note 2.4.1.i.

28. Revenue and other operating income

The detail of revenue presented in the statement of comprehensive income for the years ended December 31, 2023, 2022 and 2021, is as follows:

In thousands of Chilean pesos - ThCh\$			
	2023	2022	2021
Energy sales	3,690,958,879	3,555,216,142	2,585,248,169
Generation	2,252,662,000	2,233,369,420	1,489,763,351
Regulated customers	825,204,686	822,190,715	532,353,167
Unregulated customers	1,319,064,760	1,209,931,004	893,147,380
Spot market sales	108,392,554	201,247,701	64,262,804
Distribution	1,438,296,879	1,321,846,722	1,095,484,818
Residential	742,496,383	732,865,039	597,631,419
Business	435,449,860	362,207,598	293,442,712
Industrial	120,007,325	109,083,560	99,516,111
Other consumers (1)	140,343,311	117,690,525	104,894,576
Other sales	510,542,878	716,907,816	156,907,706
Gas sales	463,898,120	671,732,249	129,442,332
Sales of goods and services	46,644,758	45,175,567	27,465,374
Revenue from other services	61,089,340	106,876,132	87,526,529
Tolls and transmission	897,969	52,534,938	29,341,568
Metering equipment leases	3,494,551	3,062,728	2,967,964
Services and Business Advisories provided (Public lighting, connections and electrical advisories)	40,495,038	35,353,775	44,126,106
Other services	16,201,782	15,924,691	11,090,891
Total Revenues	4,262,591,097	4,379,000,090	2,829,682,404
In thousands of Chilean pesos - ThCh\$			
	2023	2022	2021
Income by agreement with Shell (2)	5,613,300	460,714,800	-
Revenue from modification of contracts with suppliers (3)	32,713,420	-	-
Commodity derivative income	22,968,987	66,506,258	6,814,747
Regasification service	31,789,548	29,739,775	-
Income from sanctions to users	4,548,654	3,801,165	3,419,398
Compensation from delayed suppliers	625,908	3,304,994	-
Income from insurance claims (insurance)	6,074,155	8,233,249	6,352,546
Temporary lease of generation facilities	-	-	686,126
Reversal of SEC fine	-	-	1,161,837
Other	13,320,924	5,131,532	7,112,477
Total other income	117,654,896	577,431,773	25,547,131

(1) For the year ended December 31, 2023, it includes income from the sale of energy to municipalities of ThCh\$49,987,374 (ThCh\$38,916,267 and ThCh\$37,097,819 as of December 31, 2022 and 2021, respectively); government entities of ThCh\$38,764,296 (ThCh\$32,527,895 and ThCh\$15,986,996 as of December 31, 2022 and 2021, respectively); agricultural companies of ThCh\$7,329,544 (ThCh\$7,203,781 and ThCh\$7,798,059 as of December 31, 2022 and 2021, respectively); public and telecommunications service companies of ThCh\$3,803,246 (ThCh\$3,148,872 and ThCh\$10,624,227 as of December 31, 2022 and 2021, respectively); educational institutions of ThCh\$1,653,215 (ThCh\$2,309,902 and ThCh\$ 4,121,823 as of December 31, 2022 and 2021, respectively); health services of ThCh\$12,676,699 (ThCh\$10,397,470 and ThCh\$12,142,923 as of December 31, 2022 and 2021, respectively) and other of ThCh\$26,128,937 (ThCh\$23,186,338 and ThCh\$17,122,729 as of December 31, 2022 and 2021, respectively)).

(2) On December 19, 2022, an agreement was signed between our subsidiary Enel Generación Chile and Shell Global Energy Limited, Singapore Branch, to modify the contract called LNG Sale and Purchase Agreement, mainly consisting of accepting the reduction of volumes committed by the supplier, for the remaining term of the contract, maintaining the same cost level and mitigating the volatility of the price formula. The price of the agreement, which reached US\$ 520 million, was fully paid by Shell Global Energy Limited on December 29, 2022.

(3) Additional income generated by the renegotiation of commercial terms considered in contracts with energy suppliers.

29. Raw materials and consumables used

The detail of raw materials and consumables used presented in profit or loss or the years ended December 31, 2023, 2022 and 2021:

In thousands of Chilean pesos - ThCh\$

Raw materials and consumables used	2023	2022	2021
Energy purchases	(1,785,282,844)	(1,885,218,041)	(1,296,992,284)
Fuel consumption	(536,292,557)	(587,063,837)	(374,868,794)
Gas	(519,490,872)	(441,848,645)	(251,009,877)
Oil (*)	(16,801,685)	(45,657,067)	(27,576,693)
Coal (*)	-	(99,558,125)	(96,282,224)
Energy transmission cost	(321,591,798)	(295,519,943)	(151,738,224)
Gas sales costs	(243,391,369)	(519,475,247)	(110,831,219)
Other variable supplies and services	(109,026,891)	(112,246,999)	(76,874,883)
Total raw materials and consumables used	(2,995,585,459)	(3,399,524,067)	(2,011,305,404)

(*) During 2022, this item includes an impairment loss on coal inventory impairment of ThCh\$50,136,749 as a consequence of the closure of the Bocamina II plant (ThCh\$45,904,847, in 2021). For the same reason, adjustments due to impairment of diesel were also recorded for ThCh\$1,076,839. (ThCh\$667,298 in 2021) For further information see Note 11 and Note 16.c.iv.

30. Employee benefits expense

The detail of employee expenses for the years ended December 31, 2023, 2022, and 2021, is as follows:

In thousands of Chilean pesos - ThCh\$

Employee Benefits Expense	2023	2022	2021
Wages and salaries	(146,824,150)	(141,118,974)	(129,759,535)
Post-employment benefit obligations expense	(1,454,028)	(1,394,294)	(1,099,554)
Social security and other contributions	(15,071,705)	(14,545,508)	(13,059,172)
Other employee expenses(*)	(9,437,917)	(1,180,617)	(19,426,893)
Total Employee Benefits Expenses	(172,787,800)	(158,239,393)	(163,345,154)

(*) In 2023 it includes an amount of ThCh\$3,700,000 for restructuring expenses and provisions. In 2021 it includes an amount of ThCh\$17,602,579 for restructuring expenses and provisions linked to the Group's digitization strategy for the period 2021-2024, which enables the adoption of new work and operation models, demands new skills and knowledge to make processes even more efficient.

31. Depreciation, amortization and impairment loss of property, plant and equipment and financial assets under-IFRS 9

a) The detail of the depreciation and amortization expense for the years ended December 31, 2023, 2022, and 2021, is as follows:

In thousands of Chilean pesos - ThCh\$

	2023	2022	2021
Depreciation	(234,772,927)	(215,986,710)	(198,700,349)
Amortization	(18,626,857)	(22,286,241)	(12,227,307)
Total	(253,399,784)	(238,272,951)	(210,927,656)

b) The detail of the items related to impairments for the years ended December 31, 2023, 2022, and 2021, is as follows:

In thousands of Chilean pesos - ThCh\$

Information on Impairment Losses by Reportable Segment	Generation			Distribution and Transmission			Other			Total		
	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021
Non-current assets held for sale (1)	-	(2,286,438)	-	-	-	-	-	-	-	-	(2,286,438)	-
Property, plant and equipment (2)	(7,023,888)	-	(33,035,731)	-	-	-	-	-	-	(7,023,888)	-	(33,035,731)
Investment property (3)	-	-	-	-	-	-	-	738,739	136,877	-	738,739	136,877
Total Reversal of Impairment losses (impairment losses) recognized in profit or loss	(7,023,888)	(2,286,438)	(33,035,731)	-	-	-	-	738,739	136,877	(7,023,888)	(1,547,699)	(32,898,854)
Impairment gain and reversals from impairment losses (impairment losses) in accordance with IFRS 9 (4)	90,538	(1,992,280)	(691,132)	(10,068,805)	(20,030,616)	(17,419,025)	(795,178)	(2,458)	(655,018)	(10,773,445)	(22,025,354)	(18,765,175)

- (1) See Note 5.2.
(2) See Note 16.
(3) See Note 17.
(4) See Note 9.d)

32. Other expense, by nature

Other miscellaneous operating expense for the years ended December 31, 2023, 2022, and 2021, are detailed as follows:

In thousands of Chilean pesos - ThCh\$

Other Expenses by nature	2023	2022	2021
Professional, outsourced and other services	(89,383,102)	(83,023,012)	(74,650,311)
Write-off of property, plant and equipment (1)	-	(52,799,997)	-
Repairs and Maintenance	(50,960,014)	(50,001,947)	(43,670,583)
Insurance premiums	(22,189,722)	(24,551,805)	(23,487,377)
Environmental expenses	(4,385,912)	(10,091,657)	(7,998,327)
Administrative expenses	(9,205,282)	(9,895,827)	(9,072,602)
Taxes and charges	(5,450,817)	(6,773,397)	(6,316,351)
Leases and rental costs	(5,459,314)	(5,436,911)	(3,790,971)
Marketing, public relations and advertising	(3,018,208)	(2,991,329)	(1,971,879)
Travel expenses	(2,887,832)	(3,197,752)	(1,220,870)
Indemnities and fines	(113,298)	(354,539)	(76,693)
Other supplies and services	(19,490,364)	(19,916,674)	(17,294,861)
Total	(212,543,865)	(269,034,847)	(189,550,825)

- (1) See explanation in Note 16 c) item v).

33. Other gains (losses)

The detail of other gains (loss) for the years ended December 31, 2023, 2022, and 2021, is as follows:

In thousands of Chilean pesos - ThCh\$

	2023	2022	2021
Gain on sale of Enel Transmisión Chile S.A. (1)	-	981,856,639	-
Gain on sale of investment in Arcadia Generación Solar S.A. (2)	215,618,389	-	-
Sale of corporate building (3)	959,228	-	-
Sale of Huasco Power Station (7)	3,808,947	-	-
Proceeds (losses) from sales of other property, plant and equipment	(372,916)	810,776	-
Gain on sale of Transmisora Eléctrica de Quillota Ltda. (4)	1,833,289	-	9,968,845
Loss on sale of Enel X AMPCI Ebus Chile SpA (5)	-	(788,848)	-
Loss on sale of Sociedad de Inversiones K Cuatro SpA (6)	-	(20,938)	-
Gain (loss) on sale of other investments	-	123,667	168,439
Total	221,846,937	981,981,296	10,137,284

- (1) See Note 5.3.
(2) See Note 5.1.
(3) See Note 5.2.
(4) See Note 13.3.c).
(5) See Note 2.5.ii.
(6) See Note 13.3 b).
(7) See Note 16

34. Financial results

Finance income and costs for the years ended December 31, 2023, 2022, and 2021, are as follows:

In thousands of Chilean pesos - ThCh\$			
Finance Income	2023	2022	2021
Income from deposits and other financial instruments	34,603,188	19,898,958	3,259,801
Interests charged to customers in energy accounts and billing	22,872,508	16,001,236	13,130,196
Finance income per Law No.21,185 (1)	6,108,432	7,455,121	4,802,376
Finance income per Law No. 21,472 (1)	10,046,692	-	-
Finance income from contracts with electrical distribution companies (2)	52,656,295	-	-
Financial update of decommissioning provisions Bocamina I, II and Tarapacá	-	1,197,149	4,720,818
Finance income by law No.21,340 and No.21,249 (6)	-	3,833,564	-
Other finance income	7,966,721	2,028,557	507,209
Total	134,253,836	50,414,585	26,420,400
In thousands of Chilean pesos - ThCh\$			
Finance Costs	2023	2022	2021
Bank loans	(31,817,545)	(11,590,144)	(2,727,697)
Bonds payable to the public not guaranteed	(89,158,452)	(92,414,063)	(85,990,347)
Lease obligations	(9,688,516)	(6,822,606)	(1,960,901)
Valuation of financial derivatives for cash flow hedging	2,036,248	(3,034,351)	(9,327,966)
Financial cost by Law No.21,185 (1)	(3,363,744)	(2,235,708)	(2,409,504)
Financial update of provisions (3)	(12,737,015)	(11,338,594)	(3,048,796)
Post-employment benefit obligations (4)	(3,179,469)	(3,072,155)	(1,818,983)
Debt formalization expenses and other associated expenses	(4,729,704)	(4,822,933)	(5,003,674)
Capitalized borrowing costs	81,447,057	83,292,276	61,513,684
Financial cost related companies	(57,701,258)	(72,780,613)	(42,066,043)
Assignment of rights and sale of accounts receivable to customers (5)	(30,472,335)	(31,626,916)	(49,933,286)
Financial costs by law No.21,340 and No.21,249 (6)	-	(1,046,173)	(10,345,206)
Trade agreements with customers	(29,585,996)	(11,412,536)	(852,435)
Interest taxes remitted abroad	(7,918,905)	(10,380,979)	(2,829,996)
Sales agreements with customers	(4,445,170)	(5,090,971)	(13,313,725)
Other financial costs (7)	(45,752,752)	(9,241,567)	(3,928,241)
Total	(247,067,556)	(193,618,033)	(174,043,116)
Gains or loss from indexed assets and liabilities, net (*)	25,285,703	5,862,890	5,897,520
Foreign currency exchange differences (**)	(856,350)	18,401,453	(15,334,368)
Total Finance Costs	(222,638,203)	(169,353,690)	(183,479,964)
Total Financial Results	(88,384,367)	(118,939,105)	(157,059,564)

- (1) Relates to finance income and costs generated by the temporary electric power pricing stabilization mechanism for customers subject to price regulation, as established in Law No. 21,185 (see Note 9), and the implementation of Law No. 21,472.
- (2) Relates to interest generated by accounts receivable from Electric Distribution Companies, which are pending billing and have been accumulating from July 2022, due to the postponement in the issuance of the related tariff decrees.
- (3) See Note 25.
- (4) See Note 26.2, b).
- (5) See Note 9, section a.2.
- (6) Costs resulting from making a financial discount to accounts receivable linked to the Basic Services Law (see Note 4.b)
- (7) During 2023, finance cost includes ThCh\$35,545,640, linked to losses on sales of financial accounts receivable, specifically assets that arose from finance lease contracts entered into by the Company, related to the Santa Rosa and Transantiago 5 electric mobility projects. The amount collected from the sale of these financial assets amounted to ThCh\$ 18,409,620.

The origins of the effects on results for the application of adjustment units and foreign exchange gains (losses) are as follows:

in thousands of Chilean pesos - ThCh\$

Gains (losses) from Indexed Assets and Liabilities (*)	2023	2022	2021
Other financial assets	-	41,683	-
Other non-financial assets	644,567	12,478,960	64,806
Trade and other receivables (1)	24,019,915	3,086,549	1,837,037
Current tax assets and liabilities	16,003,529	4,405,500	4,168,869
Other financial liabilities (Financial Debt and Derivative Instruments)	(49,998)	41,681	2,743,973
Trade and other payables	(1,281,898)	(275,114)	(103,883)
Other provisions	(409,422)	(772,689)	(610,605)
Other non-financial liabilities	(81)	-	(101,358)
Subtotal result after adjustment	38,926,612	19,006,570	7,998,839
Inventories	124,039	57,829	20,926
Intangible assets other than goodwill	6,397	(130,899)	(77,239)
Property, plant and equipment	2,407,376	2,453,485	1,451,708
Deferred tax liability	(8,973,532)	(9,635,742)	(1,429,582)
Equity	(7,441,370)	(5,842,818)	(2,143,830)
Other Provisions of Services	123	(1,900)	(1,849)
Personal expenses	132,101	286,371	161,385
Other fixed operating expenses	97,126	324,911	139,968
Financial income	(7,032)	(726,557)	(231,931)
Financial expenses	13,863	71,640	9,125
Subtotal Hyperinflation result (2)	(13,640,909)	(13,143,680)	(2,101,319)
Gains from indexed assets and liabilities net	25,285,703	5,862,890	5,897,520

In thousands of Chilean pesos - ThCh\$

Foreign currency exchange differences (**)	2023	2022	2021
Cash and cash equivalents	(8,872,872)	(8,613,242)	1,863,916
Other financial assets	(16,979,855)	13,779,941	8,922,639
Other non-financial assets	(1,610,766)	(4,278,891)	(5,754,262)
Trade and other receivables (3) and (4)	51,987,670	(12,070,666)	59,815,718
Current tax assets and liabilities	970,564	475,285	47,239
Other financial liabilities (Financial Debt and Derivative Instruments)	(51,548,616)	28,913,122	(22,271,858)
Trade and other payables (3) and (4)	4,694,067	(25,910,351)	(27,326,682)
Accounts payable to related entities	20,900,256	34,745,005	(30,778,711)
Other non-financial liabilities	(396,798)	(8,638,750)	147,633
Total Foreign currency Exchange differences	(856,350)	18,401,453	(15,334,368)

- (1) In 2023, it mainly includes adjustments generated by accounts receivable from Electric Distribution Companies, which are pending billing and have been accumulating from July 2022, due to the postponement in the issuance of the related tariff decrees.
- (2) Corresponds to the financial effect derived from the application of IAS 29 "Financial Reporting in Hyperinflationary Economies" on the branch held by the Enel Generación Chile Group in Argentina (see Note 2.9).
- (3) Includes the exchange effect of the dollarization of trade receivables and payables of ThCh\$5,206,396 and ThCh\$(4,541,705), respectively, as of December 31, 2023, (ThCh\$14,855,933 and ThCh\$(2,940,425), respectively, as of December 31, 2022 and ThCh\$51,620,491 and ThCh\$(23,048,375), respectively, as of December 31, 2021), generated by the temporary mechanism for stabilizing electricity prices for customers subject to rate regulation, as established in Law No. 21,185 (see Note 4.b).(i) and Note 9).
- (4) Contains the exchange effect of the dollarization of trade receivables and payables of ThCh\$11,279,382 and ThCh\$3,683,482, as of December 31, 2023 (ThCh\$(10,220,465) and ThCh\$3,106,322, respectively, as of December 31, 2022), generated by the temporary mechanism for stabilizing electricity prices for customers subject to rate regulation, as established in Law No. 21,472 (see Note 4.b).(ii) and Note 9).

35. Information by segment

35.1. Basis of segmentation

The Group's activities operate under a matrix management structure with dual and cross management responsibilities (based on business and geographical areas of responsibility), and its subsidiaries are engaged in either the generation or the distribution business.

The Group adopted a "bottom-up" approach to determine its reportable segments. The generation and networks and the distribution reportable segments were defined based on IFRS 8.9 and on the criteria described in IFRS 8.12.

Generation Segment: The electricity generation segment is composed of a group of electricity companies that own electricity generating plants, whose energy is transmitted and distributed to end consumers. The generation business in Chile is conducted by the Company's subsidiaries Enel Generación Chile S.A. and Empresa Eléctrica Pehuenche S.A., and the Company's Group is engaged in the development and exploitation of non-conventional renewable energies through our subsidiary Enel Green Power Chile S.A.

Distribution and Networks Segments: The electricity distribution and network business are comprised of the companies Enel Distribución Chile S.A. and its subsidiary Enel Colina S.A., which operate under an energy distribution concession regime, with service obligations and regulated rates to supply the electricity through their distribution networks to regulated customers.

It should be noted that on December 9, 2022, the Group disposed of its interest in Enel Transmisión Chile, a company belonging to the Distribution and Networks segment until that date. Following the accounting criteria described in note 3.k), the sale of this company did not qualify as a discontinued operation. Therefore, its results up to the sale date are part of the consolidated results of Enel Chile and are included in the results of the Distribution and Networks segment detailed below.

Each of the operating segments generates separate financial information, which is aggregated into one combined set of information for the Generation Business, and another set of combined information for the Distribution and Networks Business at the reportable segment level. In addition, in order to assist the decision-making process, the Planning & Control Department at Parent Company level prepares internal reports containing combined information at the reportable segment level about the main key performance indicators (KPIs), such as: EBITDA¹, Total Capex², Profit for the Year, Total Energy Generation³, Distribution and Networks⁴, among others. The presentation of information under this business approach has been made taking into consideration that the KPIs are similar in each of the following aspects:

- a) The nature of the activities: generation on one hand, and distribution and networks on the other;
- b) The nature of the production processes: The Generation Business deals with the generation of electricity and its transmission to dispatch centers, while the Distribution and Networks Business does not generate electricity, but distributes electricity to end customers;

¹ Corresponds to Profit (loss) before taxes excluding Depreciation and amortization expense, Impairment recognized in profit or loss, Impairment determined in accordance with IFRS 9, Financial result, Share of profit (loss) of associates and joint ventures accounted for using the equity method and Other gains (losses). This is represented by Gross Operating Income.

² Corresponds to acquisition of Property, plant and equipment and Intangible assets other than goodwill.

³ Corresponds to electrical energy generated in power plant units, by technology, eliminating self-consumption in a given period.

⁴ Corresponds to the amount of electricity distributed, free of any losses, in a given period.

- c) The methods used to distribute its products or provide the services: generators normally sell energy through energy bids, whereas distributors and transmitters deliver energy in their concession area or area where their facilities operate; and
- d) The nature of the regulatory framework for public electricity services: the regulatory framework distinguishes between Generation companies, which can freely decide whether to sell their energy and capacity to regulated or unregulated customers; and Distribution and Networks companies, which, as natural monopolies, are subject to regulated tariffs and are required free access to their networks.

The Company's highest decision-making authority reviews on a monthly basis these internal reports and uses the KPI information to make decisions on the allocation of resources and the assessment of the performance of the operating segments for each reportable segment.

The information disclosed in the following tables is based on the financial information of the companies forming each segment. The accounting policies used to determine the segment information are the same as those used in the preparation of the Group's consolidated financial statements.

35.2. Financial information by business line

In thousands of Chilean pesos - ThCh\$

Line of Business	Generation		Distribution and Networks		Holdings and eliminations			Total
	12-31-2023	12-31-2022	12-31-2023	12-31-2022	12-31-2023	12-31-2022	12-31-2023	12-31-2022
ASSETS								
CURRENT ASSETS	1,918,545,247	1,937,857,990	536,336,504	517,448,833	(83,910,492)	606,935,496	2,370,971,259	3,064,242,319
Cash and cash equivalents	212,823,126	15,577,716	2,940,695	1,645,018	347,527,469	857,990,965	563,291,290	875,213,699
Other current financial assets	65,072,295	3,328,010	1,120,178	1,025,229	1,544,161	99,677	67,736,634	3,530,216
Other current non-financial assets	633,169,465	168,853,772	4,807,040	2,071,666	32,520,820	21,714,914	100,497,325	192,640,352
Trade and other receivables, current	912,771,091	941,807,106	494,896,062	498,172,677	41,627,396	69,533,572	1,449,294,549	1,509,513,355
Current accounts receivable from related parties	602,190,049	686,500,891	24,952,429	3,546,493	(576,868,353)	(433,778,780)	50,274,125	256,268,604
Inventories	50,938,318	48,882,081	5,724,742	4,696,300	2,098,819	24,337,712	58,761,879	77,916,093
Current tax assets	11,580,903	46,194,764	1,895,358	6,555,521	67,639,196	67,808,082	81,115,457	120,558,367
Non-current assets or disposal groups held for sale	-	26,713,650	-	658,629	-	1,229,354	-	28,601,633
NON-CURRENT ASSETS	6,773,894,183	6,459,003,403	1,849,188,188	1,503,735,962	839,867,406	838,598,048	9,462,749,777	8,801,337,413
Other non-current financial assets	11,602,385	57,198,350	-	-	-	2,629,290	11,602,385	59,827,640
Other non-current non-financial assets	233,071,238	71,679,797	3,953,515	3,974,661	1,369,111	2,621,883	238,393,864	78,276,341
Trade and other non-current receivables	4,475,497	46,817,168	802,625,706	521,384,397	96,576,938	122,946,080	903,678,141	691,147,645
Non-current accounts receivable from related parties	153,975,416	147,613,887	-	-	(153,975,416)	(147,613,887)	-	-
Investments accounted for using the equity method	20,010,858	12,792,475	-	-	5,342,927	4,960,303	25,353,785	17,752,778
Intangible assets other than goodwill	109,392,412	107,712,453	77,195,083	76,341,449	8,422,005	7,387,361	195,009,500	191,441,263
Goodwill	34,627,899	34,282,519	2,240,478	2,240,478	847,596,281	847,090,432	884,464,658	883,613,429
Property, plant and equipment	5,922,784,386	5,715,336,720	925,450,961	866,265,376	1,949,499	(9,248,102)	6,850,184,820	6,572,353,994
Investment property	-	-	-	-	7,340,561	7,348,262	7,340,561	7,348,262
Right-of-use assets	251,295,312	231,835,979	2,447,477	2,552,157	15,309,766	(689,704)	269,052,555	233,698,432
Deferred tax assets	32,658,780	33,734,055	35,274,968	30,977,444	9,735,760	1,166,130	77,669,508	65,877,629
TOTAL ASSETS	8,692,439,430	8,396,861,393	2,385,524,692	2,021,184,795	755,756,914	1,447,533,544	11,833,721,036	11,865,579,732

In thousands of Chilean pesos - ThCh\$

Line of Business	Generation		Distribution and Networks		Holdings and eliminations			Total
	12-31-2023	12-31-2022	12-31-2023	12-31-2022	12-31-2023	12-31-2022	12-31-2023	12-31-2022
LIABILITIES AND EQUITY								
CURRENT LIABILITIES	2,065,637,016	1,815,369,972	576,000,954	707,079,955	152,280,374	646,041,963	2,793,918,344	3,168,491,880
Other current financial liabilities	476,577,537	55,252,071	962,993	5,288,702	137,474,385	7,979,010	615,014,915	68,519,783
Current lease liabilities	18,751,822	17,743,500	1,295,890	1,273,849	4,090,481	3,287	24,138,193	19,020,636
Trade and other payables, current	1,002,109,641	1,077,964,004	295,724,035	371,911,869	166,658,289	294,017,036	1,464,491,965	1,743,892,909
Current accounts payable to related parties	460,472,605	607,176,390	265,096,026	315,459,903	(262,990,165)	23,862,281	462,578,466	946,498,574
Other current provisions	22,069,709	22,008,065	180,851	180,851	2,902,150	713,090	25,152,710	22,902,006
Current tax liabilities	62,449,826	21,154,968	-	944,932	97,657,386	312,236,470	160,107,212	334,336,370
Other current non-financial liabilities	23,205,876	14,070,974	12,741,159	12,019,849	6,487,848	7,230,779	42,434,883	33,321,602
Liabilities included in groups of assets for disposal classified as held for sale	-	-	-	-	-	-	-	-
NON-CURRENT LIABILITIES	3,247,604,951	3,232,461,558	1,110,485,915	629,125,828	(79,174,446)	446,561,163	4,278,916,420	4,308,148,549
Other non-current financial liabilities	474,491,353	876,704,452	-	-	1,430,021,588	1,307,098,804	1,904,512,941	2,183,803,256
Non-current lease liabilities	217,887,656	214,705,438	1,937,104	1,959,481	24,099,267	-	243,924,027	216,664,919
Trade and other payables, non-current	177,737	267,218	595,066,548	308,041,157	290,572	487	595,534,857	308,308,862
Non-Current accounts payable to related parties	2,098,869,424	1,742,214,913	482,987,295	281,625,788	(1,547,065,500)	(876,743,988)	1,034,791,219	1,147,096,713
Other long-term provisions	205,028,658	177,512,333	6,572,028	11,957,910	-	-	211,600,686	189,470,243
Deferred tax liabilities	178,226,692	201,374,515	-	-	(5,714,029)	(2,358,021)	172,512,663	199,016,494
Non-current provisions for employee benefits	20,635,624	19,682,689	22,990,764	24,452,845	19,193,656	18,563,881	62,820,044	62,699,415
Other non-current non-financial liabilities	52,287,807	-	932,176	1,088,647	-	-	53,219,983	1,088,647
EQUITY	3,379,197,463	3,349,029,863	699,037,823	684,979,012	682,650,986	354,930,428	4,760,866,272	4,388,939,303
Equity attributable to owners of the parent	3,379,197,463	3,349,029,863	699,037,823	684,979,012	682,650,986	354,930,428	4,446,079,918	4,097,200,895
Share and paid-in capital	1,076,103,676	1,270,222,769	177,568,664	177,568,664	2,628,431,130	2,434,312,037	3,882,103,470	3,882,103,470
Retained earnings	2,202,473,358	1,900,047,598	788,921,243	778,754,348	(73,543,536)	(204,369,129)	2,917,851,065	2,474,432,817
Share premiums	85,511,492	85,511,492	273,307	273,307	(85,784,799)	(85,784,799)	-	-
Other reserves	15,108,937	93,248,004	(267,725,391)	(271,617,307)	(1,786,451,809)	(1,789,227,681)	(2,353,874,617)	(2,259,335,392)
Non-controlling Interests	-	-	-	-	-	-	314,806,354	291,738,408
Total Liabilities and Equity	8,692,439,430	8,396,861,393	2,385,524,692	2,021,184,795	755,756,914	1,447,533,544	11,833,721,036	11,865,579,732

The Holdings and eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and services.

In thousands of Chilean pesos - ThCh\$

Line of Business	Generation			Distribution and Networks			Holdings and eliminations			Total	
	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2021
STATEMENTS OF COMPREHENSIVE INCOME (LOSS)											
REVENUES AND OTHER OPERATING INCOME	3,276,386,938	3,877,758,513	1,953,287,738	1,511,618,986	1,454,721,924	1,201,833,293	(407,759,931)	(376,048,574)	(299,891,496)	4,380,245,993	4,956,431,863
Revenues	3,164,037,940	3,302,181,412	1,934,131,175	1,504,847,651	1,449,144,572	1,193,549,267	(406,294,494)	(372,325,894)	(297,998,038)	4,262,591,097	4,379,000,090
Energy sales	2,695,962,741	2,625,836,969	1,803,343,706	1,455,710,472	1,334,971,825	1,103,758,191	(460,714,334)	(405,592,652)	(321,853,728)	3,690,958,879	3,555,216,142
Other sales	463,955,105	672,104,106	129,626,809	5,416,211	6,719,051	5,347,333	41,171,562	38,084,659	21,936,360	510,542,878	716,907,816
Other services rendered	4,120,094	4,240,337	1,160,660	43,720,968	107,453,696	84,443,743	13,248,278	(4,817,901)	1,919,330	61,089,340	106,876,132
Other operating income	112,348,998	575,577,101	19,156,563	6,771,335	5,577,352	8,284,026	(1,465,437)	(3,722,680)	(1,893,458)	117,654,896	577,431,773
RAW MATERIALS AND CONSUMABLES USED	(2,077,670,582)	(2,573,293,127)	(1,346,981,551)	(1,321,193,173)	(1,194,700,166)	(974,857,661)	403,278,296	368,469,226	310,533,808	(2,995,585,459)	(3,399,524,067)
Energy purchases	(948,153,270)	(1,102,539,973)	(660,360,745)	(1,235,044,187)	(1,139,342,609)	(933,785,293)	397,914,613	356,664,541	297,153,754	(1,785,282,844)	(1,885,218,041)
Fuel consumption	(536,292,557)	(587,063,837)	(374,868,794)	-	-	-	-	-	-	(536,292,557)	(587,063,837)
Transportation expenses	(290,452,424)	(305,760,332)	(159,477,763)	(52,134,074)	(17,909,689)	(12,947,272)	20,994,700	28,150,078	20,686,811	(321,591,798)	(295,519,943)
Other miscellaneous supplies and services	(302,772,331)	(577,928,985)	(152,274,249)	(34,014,912)	(37,447,868)	(28,125,096)	(15,631,017)	(16,345,393)	(7,306,757)	(352,418,260)	(631,722,246)
CONTRIBUTION MARGIN	1,198,716,356	1,304,465,386	606,306,187	190,425,813	260,021,758	226,975,632	(4,481,635)	(7,579,348)	10,642,312	1,384,660,534	1,556,907,796
Other work performed by the entity and capitalized	25,505,720	23,738,963	13,352,715	11,265,189	16,574,703	17,403,271	2,858,557	4,256,019	401,210	39,629,466	44,569,685
Employee benefits expense	(86,389,203)	(72,744,313)	(71,617,409)	(37,799,634)	(39,078,134)	(49,357,037)	(48,598,963)	(46,416,946)	(42,370,708)	(172,787,800)	(158,239,393)
Other expenses, by nature	(146,245,510)	(195,666,710)	(126,899,337)	(71,513,304)	(77,662,552)	(71,488,295)	5,214,949	4,294,415	8,836,807	(212,543,865)	(269,034,847)
GROSS OPERATING INCOME	991,587,363	1,059,793,326	421,142,156	92,378,064	159,856,775	123,533,571	(45,007,092)	(45,445,860)	(22,490,379)	1,038,958,335	1,174,203,241
Depreciation and amortization expense	(200,466,363)	(183,459,507)	(164,579,061)	(50,976,045)	(56,293,022)	(47,931,057)	(1,957,376)	1,479,578	1,582,462	(253,399,784)	(238,272,951)
Impairment losses (reversal of impairment losses) recognized in profit or loss	(7,023,888)	(2,286,438)	(33,035,731)	-	-	-	-	738,739	136,877	(7,023,888)	(1,547,699)
Impairment gains and reversals of impairment losses (Impairment losses) determined in accordance with IFRS 9.	90,538	(1,992,280)	(691,132)	(10,068,805)	(20,030,616)	(17,419,025)	(795,178)	(2,458)	(655,018)	(10,773,445)	(22,025,354)
OPERATING INCOME	784,187,650	872,055,101	222,836,232	31,333,214	83,532,137	58,183,489	(47,759,646)	(43,230,001)	(21,426,058)	767,761,218	912,357,237
FINANCIAL RESULT	(23,516,358)	(85,132,092)	(62,697,134)	(22,406,029)	(20,577,980)	(11,685,010)	(42,461,980)	(13,229,033)	(82,677,420)	(88,384,367)	(118,939,105)
Financial Income	89,821,150	13,008,285	8,178,108	35,168,522	29,585,814	19,109,146	9,464,164	7,820,486	(866,854)	134,253,836	50,414,585
Cash and cash equivalents	651,382	18,295	29,479	2,946,011	4,038,512	1,093,452	31,005,795	15,842,151	2,136,870	34,603,188	19,898,958
Other financial income	88,969,768	12,989,990	8,148,629	32,222,511	25,547,302	18,015,694	(21,541,631)	(8,021,665)	(3,003,724)	99,650,648	30,515,627
Financial costs	(147,833,749)	(115,872,168)	(94,212,401)	(55,938,128)	(50,482,680)	(30,325,667)	(43,295,679)	(27,263,185)	(49,505,048)	(247,067,556)	(193,618,033)
Bank loans	(13,677)	(347,388)	(2,465,972)	(12,988)	(184)	-	(31,790,880)	(11,242,572)	(261,725)	(31,817,545)	(11,590,144)
Secured and unsecured obligations	(48,465,752)	(50,378,424)	(47,518,870)	-	-	-	(40,692,700)	(42,035,639)	(38,471,477)	(89,158,452)	(92,414,063)
Other	(99,354,320)	(65,146,356)	(44,227,559)	(55,925,140)	(50,482,496)	(30,325,667)	29,187,901	26,015,026	(10,771,846)	(126,091,559)	(89,613,826)
Income from indexation units	19,385,143	609,680	3,385,938	5,199,031	4,023,279	1,851,124	701,529	1,229,931	660,458	25,285,703	5,862,890
Foreign exchange profits (losses)	15,311,098	17,122,111	19,951,221	(6,835,454)	(3,704,393)	(2,319,613)	(9,331,994)	4,983,735	(32,965,976)	(856,350)	18,401,453
Share of profit (loss) of associates and joint ventures accounted for using the equity method	6,802,958	4,014,081	3,157,673	-	-	361	(1,100,870)	(732,840)	19,375	5,702,088	3,281,241
Other gains (losses)	8,285,111	935,428	10,137,284	(910,726)	-	2,171,056	214,472,552	981,045,868	(2,171,056)	221,846,937	981,981,296
Gain (loss) from other investments	1,833,289	124,652	10,137,284	-	-	2,171,056	215,618,389	981,045,868	(2,171,056)	217,451,678	981,170,520
Gain (loss) from the sale of assets	6,451,822	810,776	-	(910,726)	-	-	(1,145,837)	-	-	4,395,259	810,776
Profit (loss) before taxes	775,759,361	791,872,518	173,434,055	8,016,459	62,954,157	48,669,896	123,150,056	923,853,994	(106,255,159)	906,925,876	1,778,680,669
Income tax	(191,408,432)	(151,330,979)	(24,666,990)	5,986,351	7,698,062	2,275,431	(41,490,404)	(326,063,963)	7,252,901	(226,912,485)	(469,696,880)
PROFIT (LOSS)	584,350,929	640,541,539	148,767,065	14,002,810	70,652,219	50,945,327	81,659,652	597,790,031	(99,002,258)	680,013,391	1,308,983,789
Profit (loss) attributable to	584,350,929	640,541,539	148,767,065	14,002,810	70,652,219	50,945,327	81,659,652	597,790,031	(99,002,258)	680,013,391	1,308,983,789
Profit (loss) attributable to owners of the parent	-	-	-	-	-	-	-	-	-	633,455,775	1,252,082,258
Profit (loss) attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	46,557,616	15,556,165

In thousands of Chilean pesos - ThCh\$

Line of Business	Generation			Distribution and Networks			Holdings and eliminations			Total	
	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2021
STATEMENT OF CASH FLOWS											
Net cash flows from (used in) operating activities	940,980,864	689,196,260	445,854,355	96,049,904	91,074,469	17,684,402	(331,368,523)	(35,491,916)	(50,645,942)	705,662,245	744,778,813
Net cash flows from (used in) investing activities	(589,841,542)	(990,157,962)	(604,078,037)	(99,120,863)	(98,077,760)	(85,111,489)	602,724,068	1,543,807,101	(47,365,284)	(86,238,337)	455,571,379
Net cash flows from (used in) financing activities	(155,850,946)	315,350,620	157,788,515	8,624,953	9,965,731	67,203,137	(787,009,650)	(953,972,710)	68,239,857	(934,235,643)	(628,656,359)

The Holding, and eliminations column corresponds to transactions between companies in different lines of business and country, primarily purchases and sales of energy and service.

36. Guarantees with third parties, contingent assets and, liabilities, and other commitments

36.1. Direct guarantees

As of December 31, 2023, Enel Chile had future energy purchase commitments amounting to ThCh\$15,383,584,129 (ThCh\$19,197,256,257 as of December 31, 2022).

36.2. Indirect guarantees

In thousands of Chilean pesos - ThCh\$

Contract	Maturity	Creditor of Guarantee	Debtor		Guarantee		Currency	Outstanding balance as of Obligation	
			Company	Relationship	Guarantor	Type of Guarantee		12-31-2023	12-31-2022
Enel Energy Efficiency & Renewables FL (LATAM) C	December 2038	European Investment Bank	Enel Chile	Parent	Enel SpA (*)	Guarantor	US\$	87,211,501	50,465,996
Total								87,211,501	50,465,996

(*) Corresponds to a guarantee for 20% of the debt. The credit includes another guarantee with SACE (Italian Export Credit Agency) for the remaining 80%.

36.3. Litigation and arbitration proceedings

1. Enel Chile S.A.

In October 2020, Inversiones Tricahue filed a tort claim against Enel Chile S.A., claiming its alleged liability for the economic losses suffered as a result of the corporate restructuring. The main claim is for the amount of ThCh\$72,558,025, and the subsidiary claim is for the amount of ThCh\$12,431,395. The case is pending judgment.

2. Enel Generación Chile S.A.

On March 21, 2022, Inversiones Tricahue filed a lawsuit against Enel Generación before the arbitrator Rafael Gómez Balmaceda, alleging the breach of a settlement agreement dated August 22, 2012, requesting that the breach be declared by the court and that Enel Generación be ordered to pay the fine or penalty clause established in the aforementioned agreement. This matter has completed its evidentiary stage.

3. Enel Distribución Chile S.A.

- 3.1. The National Consumer and User Protection Agency, CONADECUS, filed a class action lawsuit for violation of the collective and diffuse interest of consumers due to non-compliance with Law No. 19,496, the amount of which is undetermined. Case is at the conciliation stage.
- 3.2. The National Consumer Service, SERNAC, filed a lawsuit against Enel Distribución and Empresa Eléctrica Colina for the power outages that occurred between January 29 and February 2, 2021, the amount of which is undetermined. Case is at the evidentiary stage.
- 3.3. The Municipality of Recoleta filed an enforcement lawsuit against Enel Distribución by virtue of the provisions of Ordinance No. 75 of 2021, on "Municipal Fees for the Municipality of Recoleta", for the amount of ThCh\$ 2,344,896. Case is at the discussion stage.
- 3.4. The National Consumer Service, SERNAC, filed a lawsuit against Enel Distribución for alleged violations related to the contracting of insurance, the amount of which is undetermined. The evidence stage of this case has ended.

Regarding the litigation cases described above, the Group has not made provisions as of December 31, 2023 (see Note 25). There are other litigations that also have associated provisions but are not described in this note since individually they represent immaterial amounts. Management considers that the provisions recorded adequately cover the litigation risks, and therefore does not expect that these provisions will result in additional liabilities to those already recorded.

Given the characteristics of the risks covered by these provisions, it is not possible to determine a reasonable schedule of payment dates, if any.

Other litigation of relevance is reported below:

Regarding the legal proceedings filed by certain operators of the Norther Chile Grid (SING) (2017), including AES Gener S.A., Eléctrica Angamos S.A. and Engie Energía Chile S.A., against Gas Atacama Chile (currently Enel Generación Chile), on October 17, 2023, a first instance judgment was issued in which the plaintiffs' claims were partially upheld. Enel Generación Chile S.A. filed the related procedural appeals with the Court of Appeals of Santiago, which are pending resolution. A remote risk of unfavorable judgment is estimated.

In December 2016, a tort action was brought by Compañía Minera Arbiado Limitada and Ingenieros y Asesores Limitada against Parque Eólico Taltal S.A. (currently, Enel Green Power Chile S.A.), the National Geology and Mining Service and the Chilean Treasury, for the alleged liability in the potential economic losses caused by the failure to conduct a mining project of interest to the plaintiffs. In December 2023, the claim was accepted, only insofar as the National Geology and Mining Service and Enel Green Power Chile S.A. were ordered to pay jointly and severally to the plaintiffs the amount of ThCh\$346,067,011 as consequential damages. This matter is currently with the Court of Appeals of Santiago, in view of the procedural appeals filed by the defendants. A remote risk of unfavorable judgment is estimated.

36.4. Financial restrictions

Several debt contracts of the Company, and of some of its subsidiaries include the obligation to comply with certain financial ratios, which is common in contracts of this nature. There are also affirmative and negative covenants that require monitoring of these commitments. In addition, there are restrictions in the sections of events of default that must be fulfilled to avoid acceleration of the debt.

1. Cross Default

Some of the financial debt contracts contain cross default clauses.

Financial restrictions	Enel Chile	Enel Chile	Enel Chile	Enel Generación Chile	Enel Generación Chile
Instrument type with restriction	Cred. with Fin. Inst.	Cred. with Fin. Inst.	Yankee bonds	Yankee bonds	Yankee bonds
Restriction to be fulfilled by Informant or Subsidiary	Any financial debt that Enel Chile maintains, for any amount past due, and that the principal of the debt that gives rise to the cross default exceeds US\$150 million in an individual debt.	Any financial debt that Enel Chile maintains, for any amount past due, and that the principal of the debt that gives rise to the cross default exceeds US\$150 million in an individual debt.	Any financial debt that Enel Chile maintains, for any amount past due, and that the principal of the debt that gives rise to the cross default exceeds US\$150 million in an individual debt.	Any financial debt held by Enel Generación Chile or its Chilean subsidiaries, for any amount past due, and that the principal of the debt that gives rise to the cross default exceeds US\$30 million in an individual debt.	Any financial debt held by Enel Generación Chile or its Chilean subsidiaries, for any amount past due, and that the principal of the debt that gives rise to the cross default exceeds US\$50 million in an individual debt.
Creditor	BBVA, S.A. (Administrative Agent) and SMBC	Santander Chile, Scotiabank and European Investment Bank	Bank of New York Mellon (Representative of Bondholders)	Bank of New York Mellon (Representative of Bondholders)	Bank of New York Mellon (Representative of Bondholders)
Registration Number	-	-	ISIN: US29278DAA37	ISIN: US29244TAC53; US29244TAB7; US29244TAA9	ISIN: US29246RAA14
Name of financial indicator or ratio	Cross default	Cross default	Cross default	Cross default	Cross default
Measurement frequency	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly
Calculation mechanism or definition of the indicator or ratio	Debt past due higher than US\$150 million of principal individually.	Debt past due higher than US\$150 million of principal individually.	Debt past due higher than US\$150 million of principal individually.	Debt past due greater than US\$30 million of principal individually.	Debt past due greater than US\$50 million of principal individually.
Restriction that must be fulfilled (Range, Value and Unit of measure)	Not having individual debts past due higher than US\$150 million.	Not have individual debts past due higher than US\$150 million.	Not have individual debts past due higher than US\$150 million.	Not have individual debts past due greater than US\$30 million.	Not have individual debts past due greater than US\$50 million.
Indicator or ratio determined by the company	There are no outstanding debts for an individual amount higher than US\$150 million.	There are no outstanding debts for an individual amount higher than US\$150 million	There are no outstanding debts for an amount higher than US\$150 million individually.	There are no outstanding debts for an amount greater than US\$30 million individually.	There are no outstanding debts for an amount greater than US\$50 million individually.
Compliance YES/NO	Yes	Yes	Yes	Yes	Yes
Accounts used in the calculation of the indicator or ratio	-	-	-	-	-

Financial restrictions	Enel Generación Chile	Enel Generación Chile	Enel Distribución Chile
Instrument type with restriction	Series H and M Bonds	Cred. with Fin. Inst.	Cred. with Fin. Inst.
Restriction to be fulfilled by Informant or Subsidiary	Any financial debt held by Enel Generación Chile, for any amount past due, and that the principal of the debt that gives rise to the cross default exceeds US\$50 million individually.	Any financial debt held by Enel Generación Chile, for any amount past due.	Any financial debt held by Enel Distribución Chile, for any amount past due.
Creditor	Banco Santander (Representative of Bondholders)	Banco Santander Chile	Banco Santander Chile, Security and Scotiabank
Registration Number	Registration in the CMF Securities Registry No. 317 for Series H and No. 522 for Series M	-	-
Indicator name or financial ratio	Cross default	Cross default	Cross default
Measurement frequency	Quarterly	Quarterly	Quarterly
Calculation mechanism or definition of the indicator or ratio	Debt past due higher than US\$50 million of principal individually.	Delinquent debt.	Delinquent debt.
Restriction that must be fulfilled (Range, Value and Unit of measure)	Not have individual debts past due higher than US\$50 million.	Not have individual debts past due.	Not have individual debts past due.
Indicator or ratio determined by the Company	There are no outstanding debts for an amount higher than US\$50 million individually.	There are no delinquent debts.	There are no delinquent debts.
Compliance YES/NO	Yes	Yes	Yes
Accounts used in the calculation of the indicator or ratio	-	-	-

2. Financial covenants

Financial covenants are contractual commitments with respect to minimum or maximum financial ratios that the Company is obliged to meet at certain periods of time (quarterly, annually, etc.) and in some cases only when certain conditions are met. Most of the financial covenants of the Company limit leverage and track the ability to generate cash flow that will service the companies' indebtedness. Certain companies are also required to periodically certify these covenants. The types of covenants and their respective limits vary according to the type of debt and contract.

Financial restrictions	Enel Generación Chile	Enel Generación Chile	Enel Generación Chile	Enel Generación Chile
Instrument type with restriction	Series H and M Bonds	Series H and M Bonds	Series H and M Bonds	Series H Bonds
Restriction to be fulfilled by Informant or Subsidiary	A ratio between Financial Obligations and Total Capitalization must be maintained of less than or equal to 0.64.	Maintain Minimum Equity of Ch\$761,661 million, a limit that is updated at the end of each fiscal year, as established in the contract.	Maintain a Financial Expense Coverage ratio of greater than or equal to 1.85.	Maintain a Net Active Position with Related Companies not exceeding the equivalent amount in Chilean pesos, legal tender, of US\$500 million, according to the exchange rate observed on the date of its calculation.
Creditor	Banco Santander (Representative of Bondholders)	Banco Santander (Representative of Bondholders)	Banco Santander (Representative of Bondholders)	Banco Santander (Representative of Bondholders)
Registration Number	Registration with the CMF Securities Registry No. 317 for Series H and No. 522 for Series M	Registration with the CMF Securities Registry No. 317 for Series H and No. 522 for Series M	Registration with the CMF Securities Registry No. 317 for Series H and No. 522 for Series M	Registration with the Securities Registry with CMF No. 317
Indicator name or financial ratio	Consolidated Indebtedness Level	Equity Attributable to the Parent	Financial Expenses Coverage rate	Net Active Position with Related Companies
Measurement frequency	Quarterly	Quarterly	Quarterly	Quarterly
Calculation mechanism or definition of the indicator or ratio	Financial Obligations corresponding to the sum between Loans that accrue interest, current, non-current, Other financial liabilities, current, Other financial liabilities, non-current and Other obligations guaranteed by the Issuer or its subsidiaries, while Total Capitalization is the sum between Financial Obligations and Total Equity.	The Equity corresponds to the Equity attributable to the owners of the parent company, which is contrasted with the level of Minimum Equity that will be readjusted by a percentage, provided it is positive of the annual variation of the Consumer Price Index multiplied by the difference between 1 minus the ratio of Non-Monetary Assets in Chile recorded in pesos and the Equity Attributable to the Parent Company. If the annual variation of the Consumer Price Index is negative or if the ratio between Non-Monetary Assets in Chile recorded in pesos and Equity Attributable to the Parent Company is greater than one, there will be no readjustment in that year.	Financial expense coverage is the quotient between: i) Gross operating profit, plus Financial income and dividends received from associated companies, and ii) Financial expenses; both items refer to the period of four consecutive quarters ending at the end of the quarter being reported.	The Net Active Position with Related Companies is the difference between: i) the sum of Accounts Receivable from Related Entities of Current and Non-Current Assets and ii) the sum of Accounts Payable to Related Entities of Current and Non-Current Liabilities. The amounts corresponding to those that jointly comply with the following must be excluded from the foregoing: i) operations lasting less than 180 days, and ii) operations arising from the ordinary course of business of Enel Generación Chile or its subsidiaries.
Restriction that must be fulfilled (Range, Value and Unit of measure)	A ratio between Financial Obligations and Total Capitalization must be maintained of less than or equal to 0.64.	Maintain a Minimum Equity of Ch\$761,661 million, a limit that is updated at the end of each fiscal year, as established in the contract.	Maintain a Financial Expense Coverage Coefficient of greater than or equal to 1.85.	Maintain a Net Active Position with Related Companies not exceeding the equivalent amount in pesos, legal tender, of US\$500 million, according to the exchange rate observed on the date of its calculation.
Indicator or ratio determined by the company	0.27	Ch\$2,343,796 million	12.85	US\$70.52 million
Compliance YES/NO	Yes	Yes	Yes	Yes
Accounts used in the calculation of the indicator or ratio	Financial Obligations and Total Capitalization	Equity attributable to the owners of the parent company.	Gross Operating Income and Financial Expenses	Current and Non-Current Accounts Receivable and Payable to Related Entities.

Finally, in most contracts, the acceleration of the debt due to non-compliance with covenants does not occur automatically. Certain conditions must be met, such as the expiration of remediation periods, among others.

As of December 31, 2023, Enel Chile and its subsidiaries comply with all the financial obligations summarized herein. They also comply with other financial obligations whose non-compliance could result in the acceleration of the maturity of its financial commitments.

37. Headcount

Enel Chile's personnel, as of December 31, 2023 and 2022, is as follows:

Country	12-31-2023	12-31-2022
Chile	2,056	2,136
Argentina (1)	21	22
Total	2,077	2,158
Average	2,134	2,256

(1) The provision corresponds to the branch of Enel Generación Chile located in the province of Jujuy.

38. Sanctions

The following Group companies have received sanctions from administrative authorities:

1. Enel Generación Chile S.A.

- 1.1. As of December 31, 2023, the sanction proceeding before the Regional Health Ministry (SEREMI) of Valparaíso, initiated by Inspection Record No. 1705213, in the amount of 500 UTM (ThCh\$32,108) for alleged breaches of obligations and regulations related to the Noise Exposure Protocols and other health surveillance regulations at the Quintero plant is pending resolution.
- 1.2. As of December 31, 2023, the sanction proceeding before the Regional Health Ministry (SEREMI) of Tarapacá, initiated by Inspection Record No. 000766, in the amount of 500 UTM (ThCh\$32,108) for the alleged breach by CELTA in the use of lime in the Tarapacá Thermal Power Station is pending resolution.
- 1.3. As of December 31, 2023, the sanction proceeding before the Regional Health Ministry (SEREMI) of Coquimbo, initiated by Inspection Record No. 10066, as of June 21, 2016, in the amount of 500 UTM (ThCh\$32,108) for the alleged breach by GasAtacama (now Enel Generación Chile, its successor by merger) for keeping waste in an unauthorized area is pending resolution.
- 1.4. As of December 31, 2023, the sanction proceeding initiated by the Regional Health Ministry (SEREMI) of the Metropolitan Region, initiated by Exempt Resolution No. 20131261, in the amount of 50 UTM (ThCh\$3,211) for the alleged violation of health regulations due to COVID-19 is pending resolution.

2. Enel Distribución Chile S.A.

- 2.1. By means of Exempt Resolution No. 10,921 dated February 21, 2022, the Superintendence of Electricity and Fuels imposed on Enel Distribución a fine equivalent to 39,261 UTM (ThCh\$2,521,184) on the basis that Enel Distribución did not comply with the provisions of Article 4-1 of the Technical Norm of Service Quality for Distribution Systems, in relation to Articles 145 and 222, letter h), of the Regulation of the General Law of Electric Services and, in turn, in relation to Articles 72-14 and 130 of the General Law of Electric Services, which is evident from the information provided by the company in the process titled "Interruptions 2018". Enel Distribución filed an appeal for reconsideration against this resolution, which is pending resolution.

3. Enel Green Power Chile S.A.

- 3.1. The Superintendence of Environment (SMA) brought charges against Enel Green Power Chile for alleged environmental violations committed by its subsidiary Geotérmica del Norte S.A. ("GDN"). There are sixteen violations charged thirteen classified as minor and three as serious. The three serious charges relate to archaeological matters. A compliance program was filed, which was dismissed. Subsequently, by resolution dated December 16, 2019, the SMA sent an official notice to the National Monuments Council to issue a statement regarding GDN's archaeological defenses. The sanction process was resumed and remains pending resolution.

In relation to the sanctions described above, the Enel Chile Group has recorded provisions of ThCh\$2,620,719 as of December 31, 2023 (see Note 25). There are other sanctions matters that also have associated provisions but are not described in this note since individually they represent immaterial amounts. Management considers that the provisions recorded adequately cover the risks and, therefore, does not expect additional liabilities other than those already recorded.

39. Environment

Environmental expenses for the years ended December 31, 2023, 2022, and 2021, are as follows:

In thousands of Chilean pesos - ThCh\$

Disbursing Company	Project Name	Environmental Description	Project status (Completed, in progress)				12-31-2023		Total disbursements	Amount of prior period disbursement
				Disbursement amount	Capitalized amount	Expense amount	Future disbursement amount	Estimated date of future disbursement		
Pehuenche S.A.	Pehuenche power plant	Waste Management	In progress	34,473	-	34,473	34,473	12-31-24	68,946	34,569
		Environmental Sanitation	In progress	854	-	854	854	12-31-24	1,708	22,403
		Environmental materials	In progress	9,085	-	9,085	9,085	12-31-24	18,170	49,864
Enel Distribución Chile S.A.	Vegetation control in MT/BT	Pruning of trees near the media network and low voltage.	In progress	1,532,887	-	1,532,887	-	-	1,532,887	2,383,970
	IMPROVEMENTS IN THE MT NETWORK	Replacement underground transformers by Technical Standard (PCB)	Completed	230,606	230,606	-	-	-	230,606	139,820
Enel Generación Chile S.A.	SEC STANDARDIZATION PROJECT (CAPEX)	Underground Networks Interaction Project between Enel and Metrogas	In progress	639,601	639,601	-	-	-	639,601	2,932,689
	Environmental expenses, and certifications, Coal Power Plants (CP)	The main expenses incurred are: Investments, improvements and work performed to obtain certificates in Diesel tanks. Operation and maintenance, monitoring air quality and meteorological stations, Environmental audit monitoring network once a year, Annual CEMS Validation, Biomass Protocol Service, Environmental Materials (magazine, books), Isokinetic Measurements, SGI Works (NC objective, inspections, audits and supervision) ISO 14001, OHSAS certification, CEMS operation and maintenance service.	In progress	587,545	105,196	482,349	1,211,306	12-31-24	1,798,851	2,244,509
Enel Green Power Chile S.A.	Environmental expenses, adaptations and certifications, Thermal Power Plants (TP)	Studies, monitoring, laboratory analysis, removal and final disposal of solid waste in thermoelectric plants (TP)	In progress	1,174,689	436,295	738,394	615,621	12-31-24	1,790,310	3,351,658
	Environmental expenses, Hydroelectric Power Plants (HP)	Studies, monitoring, laboratory analysis, removal and final disposal of solid waste in hydroelectric plants (HP)	In progress	143,262	-	143,262	359,295	12-31-24	502,557	1,145,204
Enel Green Power Chile S.A.	Waste management	Contracts for the removal of hazardous and non-hazardous waste	In progress	91,480	-	91,480	-	-	91,480	269,250
	Environmental sanitation	Contracts for vector control, deratization, disinfection.	In progress	22,180	-	22,180	-	-	22,180	218,112
	Water analysis	Monitoring and analysis of drinking water and sewage	In progress	58,235	-	58,235	-	-	58,235	152,705
	Environmental materials	Buy environmental materials (containers, spill kit, others)	In progress	19,073	-	19,073	-	-	19,073	61,147
	Sewage treatment plant	Contract for removal and cleaning of pits and sewage	In progress	22,707	-	22,707	-	-	22,707	175,930
	Outsourced services	Other services (contracts with third parties)	In progress	83,111	-	83,111	-	-	83,111	238,522
	Permitting framework agreement	Management contract for environmental and sectoral permits	In progress	108,170	-	108,170	-	-	108,170	224,875
	Household waste removal	Household / domestic waste removal contract (payment of municipal retreat)	In progress	6,177	-	6,177	-	-	6,177	148,317
	Legal requirements contract	Environmental and sectorial permit management contract.	In progress	27,037	-	27,037	-	-	27,037	834,971
	Rent/vehicle expenses	Vehicle rental for environmental trips (field visits / Plants)	In progress	41,615	-	41,615	-	-	41,615	-
	Bird collision monitoring contract	Bird collision monitoring contract	In progress	388,175	-	388,175	-	-	388,175	134,680
	Wildlife monitoring	Contracts for Environmental Monitoring (Wildlife)	In progress	100,470	-	100,470	-	-	100,470	-
	Archaeological monitoring	Monitoring of archaeological sites	In progress	36,972	-	36,972	-	-	36,972	-
	Noise monitoring	Noise monitoring	In progress	30,545	-	30,545	-	-	30,545	-
Geotérmica del Norte S.A.	Waste management	Contracts for the removal of hazardous and non-hazardous waste	In progress	13,607	-	13,607	-	-	13,607	63,431
	Environmental sanitation	Contracts for vector control, deratization, disinfection.	In progress	8,630	-	8,630	-	-	8,630	40,043
	Water analysis	Monitoring and analysis of drinking water and sewage	In progress	15,675	-	15,675	-	-	15,675	10,967
	Environmental materials	Buy environmental materials (containers, spill kit, others)	In progress	275,403	-	275,403	-	-	275,403	684,041
	Sewage treatment plant	Contract for removal and cleaning of pits and sewage	In progress	613	-	613	-	-	613	9,436
	Permitting framework agreement	Management contract for environmental and sectoral permits	In progress	1,140	-	1,140	-	-	1,140	3,659
	External services	Other services (contracts with third parties)	In progress	30,286	30,286	30,286	-	-	30,286	31,411
Parque Eólico Talinay Oriente S.A.	Waste management	Contracts for the removal of hazardous and non-hazardous waste	In progress	15,903	-	15,903	-	-	15,903	14,337
	Environmental sanitation	Contracts for vector control, deratization, disinfection.	In progress	1,251	-	1,251	-	-	1,251	17,431
	Water analysis	Monitoring and analysis of drinking water and sewage	In progress	5,478	-	5,478	-	-	5,478	9,556
	Campaigns and studies	Contracts for environmental monitoring (collision of birds-flora and fauna- archeology, others)	In progress	5,559	-	5,559	-	-	5,559	39,093
	Environmental materials	Purchase of environmental materials (containers, spill kit, others)	In progress	614	-	614	-	-	614	7,176
	Sewage Treatment Plant	Contract for removal and cleaning of pits and sewage	In progress	585	-	585	-	-	585	1,830
	Household waste removal	Household / domestic waste removal contract	In progress	11,713	-	11,713	-	-	11,713	33,911
Bird collision monitoring contract	Bird collision monitoring contract	In progress	22,203	-	22,203	-	-	22,203	41,476	
Total				5,797,609	1,441,984	4,385,912	2,230,634		8,028,243	15,770,993

In thousands of Chilean pesos - ThCh\$

Disbursing Company	Project Name	Environmental Description	Project status [Completed, In progress]	Disbursement amount	Capitalized amount	Expense amount	12.31.2022		Total disbursements	
							Future disbursement amount	Estimated date of future disbursement		
Pehuenche S.A.	Pehuenche power plant	Waste Management	In progress	29,164	-	29,164	5,405	12-31-2023	34,569	
		Environmental Sanitation	In progress	3,105	-	3,105	19,298	12-31-2023	22,403	
		Materials Environment	In progress	25,144	-	25,144	24,720	12-31-2023	49,864	
Enel Distribución Chile S.A.	Vegetation Control In At Networks (OPEX) Vegetation control in MT/BT Improvements in the MT network SEC standardization project (CAPEX)	This activity contemplates the maintenance of the band of easement of high voltage lines between 34.5 and 500kv.	In progress	525,809	-	525,809	-	-	525,809	
		Pruning of trees near the media network and low voltage.	In progress	2,383,970	-	2,383,970	-	-	2,383,970	
		Replacement underground transformers by Technical Standard (PCB)	In progress	139,820	-	139,820	-	-	139,820	
		Underground Networks Interaction Project between Enel and Metrogas	In progress	2,932,689	-	2,932,689	-	-	2,932,689	
Enel Generación Chile S.A.	Environmental expenses, and certifications, Coal Power Plants (CP)	The main expenses incurred are: Investments, improvements and work performed to obtain certificates in Diesel tanks, Operation and maintenance, monitoring air quality and meteorological stations, Environmental audit monitoring network once a year, Annual CEMS Validation, Biomass Protocol Service, Environmental Materials (magazine, books), Isokinetic Measurements, SGI Works (NC objective, inspections, audits and supervision) ISO 14001, OHSAS certification, CEMS operation and maintenance service.	In progress	1,611,874	689,327	922,547	632,635	12-31-2023	2,244,509	
		Environmental expenses, adaptations and certifications, Thermal Power Plants (TP)	Studies, monitoring, laboratory analysis, removal and final disposal of solid waste in thermoelectric plants (TP)	In progress	1,231,175	182,861	1,048,314	2,120,483	12-31-2023	3,351,658
		Environmental expenses, Hydroelectric Power Plants (HP)	Studies, monitoring, laboratory analysis, removal and final disposal of solid waste in hydroelectric plants (HP)	In progress	426,453	-	426,453	718,751	12-31-2023	1,145,204
Enel Green Power Chile S.A.	Waste management Environmental sanitation Water analysis Rent/vehicle expenses Campaigns and studies Environmental materials Sewage treatment plant Outsourced services Permitting framework agreement Domestic waste removal Environment travel Legal requirement contract Bird collision monitoring contract	Contracts for the removal of hazardous and non-hazardous waste	In progress	75,422	-	75,422	193,828	12-31-2023	269,250	
		Contracts for vector control, deratization, disinfection	In progress	22,316	-	22,316	195,796	12-31-2023	218,112	
		Monitoring and analysis of drinking water and sewage	In progress	61,552	-	61,552	91,153	12-31-2023	152,705	
		Vehicle rental for environmental trips (field visits / Plants)	In progress	75,481	-	75,481	114,211	12-31-2023	189,692	
		Contracts for Environmental Monitoring (Collision of Birds- Flora and Fauna- Archeology, others)	In progress	13,234	-	13,234	109,770	12-31-2023	123,004	
		Buy environmental materials (containers, spill kit, others)	In progress	14,203	-	14,203	46,944	12-31-2023	61,147	
		Contract for removal and cleaning of pits and sewage	In progress	65,043	-	65,043	110,887	12-31-2023	175,930	
		Other services (contracts with third parties)	In progress	10,932	-	10,932	227,590	12-31-2023	238,522	
		Management contract for environmental and sectoral permits	In progress	43,576	-	43,576	181,299	12-31-2023	224,875	
		Household / domestic waste removal contract	In progress	78,617	-	78,617	69,700	12-31-2023	148,317	
		Tickets - accommodation and travel allowance for site visits to facilities	In progress	49,605	-	49,605	99,316	12-31-2023	148,921	
		Environmental and sectoral permit management contract.	In progress	217,870	-	217,870	617,101	12-31-2023	834,971	
		Bird Collision Monitoring Contract	In progress	71,680	-	71,680	63,000	12-31-2023	134,680	
Geotérmica del Norte S.A.	Waste management Environmental sanitation Water analysis Campaigns and studies Environmental materials Sewage treatment plant Permitting framework agreement Domestic waste removal	Contracts for the removal of hazardous and non-hazardous waste	In progress	26,667	-	26,667	36,764	12-31-2023	63,431	
		Contracts for vector control, deratization, disinfection.	In progress	2,293	-	2,293	37,750	12-31-2023	40,043	
		Monitoring and analysis of drinking water and sewage	In progress	5,589	-	5,589	5,378	12-31-2023	10,967	
		Contracts for Environmental Monitoring (Collision of Birds- Flora and Fauna- Archeology, others)	In progress	277,126	-	277,126	406,915	12-31-2023	684,041	
		Buy environmental materials (containers, spill kit, others)	In progress	4,209	-	4,209	5,227	12-31-2023	9,436	
		Contract for removal and cleaning of pits and sewage	In progress	-	-	-	3,659	12-31-2023	3,659	
		Management contract for environmental and sectoral permits	In progress	31,411	-	31,411	-	12-31-2023	31,411	
		Household / domestic waste removal contract (payment of municipal retreat)	In progress	8,150	-	8,150	10,950	12-31-2023	19,100	
		This activity contemplates the maintenance of the band of easement of high voltage lines between 34.5 and 500kv.	In progress	102,015	-	102,015	142,081	11-30-2022	244,096	
		It consists of cutting branches until reaching the safety conditions that the foliage must be left with respect to the drivers.	In progress	223,178	-	223,178	-	-	223,178	
Enel Transmisión Chile S.A.	Environmental management in SSEE Environmental management Silica gel replacement in power transformers Waste management Environmental sanitation Water analysis Campaigns and studies	The service consists of the maintenance of green areas with replacement of species and grass in Enel substation enclosures	In progress	59,999	-	59,999	81,570	11-30-2022	141,569	
		Environmental management of reforestation in the Parque Metropolitano.	In progress	7,715	-	7,715	2,580	11-30-2022	10,295	
		Environmental management of reforestation in the Parque Metropolitano.	In progress	1,590	-	1,590	6,010	11-30-2022	7,600	
		Considers the replacement of silica gel (hygroscopic salt) to one (1) power transformer.	Completed	113	-	113	-	-	113	
		Contracts for the removal of hazardous and non-hazardous waste	In progress	6,496	-	6,496	7,841	12-31-2023	14,337	
		Contracts for vector control, deratization, disinfection.	In progress	1,789	-	1,789	15,642	12-31-2023	17,431	
		Monitoring and analysis of drinking water and sewage	In progress	4,916	-	4,916	4,640	12-31-2023	9,556	
Parque Eólico Talinay Oriente S.A.	Campaigns and studies Environmental materials Sewage treatment plant Permitting framework agreement Domestic waste removal Bird collision monitoring contract	Contracts for Environmental Monitoring (Collision of Birds- Flora and Fauna- Archeology, others)	In progress	39,093	-	39,093	-	-	39,093	
		Buy environmental materials (containers, spill kit, others)	In progress	1,949	-	1,949	5,227	12-31-2023	7,176	
		Contract for removal and cleaning of pits and sewage	In progress	-	-	-	1,830	12-31-2023	1,830	
		Management contract for environmental and sectoral permits	In progress	453	-	453	-	-	453	
		Household / domestic waste removal contract	In progress	8,884	-	8,884	25,027	12-31-2023	33,911	
		Bird collision monitoring contract	In progress	41,476	-	41,476	-	-	41,476	
		Total				10,963,845	872,188	10,091,657	6,440,978	

in thousands of Chilean pesos - ThCh\$

Disbursing Company	Project Name	Environmental Description	Project status [Completed, In progress]	Disbursement amount	Capitalized amount	Expense amount	12.31.2021		Total disbursements
							Future disbursement amount	Estimated date of future disbursement	
Pehuenche	Pehuenche power plant	Waste management	In progress	18,513	-	18,513	13,128	12-31-2021	31,641
		Environmental sanitation	In progress	4,467	-	4,467	3,528	12-31-2021	7,995
		Campaign and studies	In progress	714	-	714	4,235	12-31-2021	4,949
		Environmental materials	In progress	27,253	-	27,253	4,993	12-31-2021	32,246
	Vegetation control around high voltage lines	Consists of pruning branches to comply with the necessary safety conditions in relation to the electrical conductors.	In progress	251,298	-	251,298	-	-	251,298
		This activity involves maintaining the easement sector of a high-voltage line between 34.5 and 500 kV.	In progress	344,571	-	344,571	-	-	344,571
	Environmental management in Substations	The service involves maintaining green areas with replacement of species and grass in Enel substation properties. Maintenance of tree planting in substations and removal of weeds, debris, and waste from the outer perimeter. The removal and transportation to the landfill of discarded material from a Substation.	In progress	-	-	-	-	-	-
		The service consists of weeding and weed control in electrical power substation properties with the aim of keeping the properties weed-free to ensure smooth operation of these facilities.	In progress	192,924	-	192,924	-	-	192,924
Enel Distribución Chile S.A.	Vegetation control in low- and medium-voltage lines	Tree pruning near medium and low voltage lines	In progress	3,136,872	-	3,136,872	-	-	3,136,872
	Improvements to MV lines	Replacement of underground transformers according to Technical Standard (PCB)	In progress	481,556	481,556	-	-	-	481,556
	Environmental management	Environmental Management and Reforestation in Parque Metropolitano.	In progress	2,875	-	2,875	-	-	2,875
	SEC normalization project (CAPEX)	Interaction of Underground Enel and Metrogas Grids Project	In progress	4,403,751	4,403,751	-	-	-	4,403,751
	Analysis of oil for power transformers (OPEX)	Includes chromatography analysis, furans, and physicochemical analysis.	In progress	32,364	-	32,364	-	-	32,364
	Replacement of LV lines with better quality materials	This project corresponds to: - Replacement of traditional lines with Calpe (Pre-assembled Aluminum Cable) LV - Replacement of concentric lines with Calpe (Pre-assembled Aluminum Cable) LV - Replacement of transformers with loadability issues	In progress	5,330,561	5,330,561	-	-	-	5,330,561
	Replacement of silica gel in power transformers	This activity involves replacing silica gel (hygroscopic salt) in one (1) power transformer.	In progress	5,838	-	5,838	-	-	5,838
Enel Generación Chile S.A.	Environmental expenses, Coal Plants	The main expenses incurred are: operation and maintenance of air quality and meteorological monitoring stations, Annual environmental audit of the monitoring network, annual validation of Continuous Emissions Monitoring Systems (CEMS), Biomass Protocol Service, Environmental materials (magazines, books), Isokinetic measurements, Integrated Management System (IMS) works (Non-conformity Objective, inspections, audits, and monitoring) ISO 14001, OHSAS certification, CEMS operation and maintenance service.	In progress	2,245,304	833,395	1,411,908	450,786	12-31-2021	2,696,090
	Environmental Expenses, thermal power plants	Studies, monitoring, laboratory analysis, removal, and final disposal of solid waste at thermal power plants (TP).	In progress	1,255,958	445,611	810,347	617,221	12-31-2021	1,873,179
	Environmental Expenses, Hydropower Plants	Studies, monitoring, laboratory analysis, removal, and final disposal of solid waste at hydro power plants (HP).	In progress	378,958	-	378,958	263,737	12-31-2021	642,695
	Waste management	Contracts for removal of hazardous and non-hazardous waste	In progress	90,712	-	90,712	-	-	90,712
Enel Green Power Chile S.A.	Environmental sanitation	Contracts for vector control, deratization, disinfection.	In progress	75,483	-	75,483	-	-	75,483
	Water analysis	Monitoring and analysis of potable water and wastewater	In progress	47,996	-	47,996	-	-	47,996
	Vehicle Lease/expenses	Lease of vehicles for Environmental travel (on-site visits / Plants)	In progress	48,171	-	48,171	-	-	48,171
	Campaigns and studies	Contracts for Environmental Monitoring (Bird collision - Flora and Fauna - Archaeology, etc.)	In progress	214,493	-	214,493	-	-	214,493
	Environmental materials	Purchase of environmental materials (containers, anti-leak kits, etc.)	In progress	85,802	-	85,802	-	-	85,802
	Wastewater treatment plant	Contract for removal and cleaning of septic tanks and wastewater	In progress	6,743	-	6,743	-	-	6,743
	Outsources services	Other services (third-party contracts)	In progress	213,326	-	213,326	-	-	213,326
	Permit framework agreement	Contract for processing environmental and sectoral permits	In progress	97,998	-	97,998	-	-	97,998
	Household Waste Removal	Household / domestic waste removal contract	In progress	40,320	-	40,320	-	-	40,320
	Environmental travel	Tickets - accommodation and travel allowance for site visits to facilities	In progress	3,045	-	3,045	-	-	3,045
	Waste management	Contracts for removal of hazardous and non-hazardous waste	In progress	65,536	-	65,536	-	-	65,536
	Environmental sanitation	Contracts for vector control, deratization, disinfection.	In progress	12,865	-	12,865	-	-	12,865
	Water analysis	Monitoring and analysis of potable water and wastewater	In progress	3,780	-	3,780	-	-	3,780
Geotérmica del Norte S.A.	Campaigns and studies	Contracts for Environmental Monitoring (Birds - Flora and Fauna - Archaeology, etc.)	In progress	290,803	-	290,803	-	-	290,803
	Environmental materials	Purchase of environmental materials (containers, anti-leak kits, etc.)	In progress	5,294	-	5,294	-	-	5,294
	Wastewater Treatment Plant	Contract for removal and cleaning of septic tanks and wastewater	In progress	947	-	947	-	-	947
	Permit framework agreement	Contract for processing environmental and sectoral permits	In progress	2,677	-	2,677	-	-	2,677
	Water analysis	Monitoring and analysis of potable water and wastewater	In progress	4,000	-	4,000	-	-	4,000
Parque Eólico Talinay Oriente S.A.	Campaigns and studies	Contracts for Environmental Monitoring (Birds - Flora and Fauna - Archaeology, etc.)	In progress	53,384	-	53,384	-	-	53,384
	Environmental materials	Purchase of environmental materials (containers, anti-leak kits, etc.)	In progress	3,801	-	3,801	-	-	3,801
	Wastewater treatment plant	Contract for removal and cleaning of septic tanks and wastewater	In progress	250	-	250	-	-	250
	Household waste removal	Household / domestic waste removal contract	In progress	11,999	-	11,999	-	-	11,999
Total				19,493,202	11,494,874	7,998,327	1,357,628		20,850,830

41. Subsequent events

Enel Chile S.A.

- i. On January 16, 2024, Enel Chile renewed a 1-month revolving committed credit line with BBVA and MIZUHO in USD for a total of US\$100 million, engaged in June 2019, and initially drawn on April 13, 2023. The renewal was performed at a variable interest rate of SOFR 1M plus a spread of 1.01448% and matures on February 16, 2024.
- ii. On February 27, 2024, Enel Chile drew US\$200 million from the EFI US\$290 million credit line for a term of 1 month. The draw was made at a variable interest rate of SOFR 1M plus a spread of 1.11448% and matures on March 27, 2024. Because of its revolving nature, upon maturity of the draw, its renewal or payment is determined, which cannot extend beyond the maturity date of the line (see Note 10.d.v).

Enel Generación Chile S.A.

- iii. On January 17, 2024, our subsidiary Enel Generación Chile sold and assigned balances to IDB Invest in accordance with the application of the price stabilization mechanism established under Law No. 21,472. These balances totaled ThCh\$12,700,698 (US\$14.48 million) in favor of Enel Generación Chile.

Enel Green Power Chile S.A.

- iv. On January 17, 2024, our subsidiary Enel Green Power Chile sold and assigned to IDB Invest Invest in accordance with the application of the price stabilization mechanism established under Law No.21,472. These balances totaledThCh\$815,722 (US\$0.93 million) in favor of Enel Green Power Chile.

Pehuenche S.A.

- v. On February 26, 2024, the Board of Directors of our subsidiary Empresa Eléctrica Pehuenche S.A. at its meeting agreed that in accordance with the current Dividend Policy, to propose to the Ordinary Shareholders' Meeting to be held during the first quarter of this year, the payment of the final dividend balance for 2023 of Ch\$88.931136617 per share.

Between January 1, 2024 and the date of issuance of these consolidated financial statements, the Company has no knowledge of any financial or other events which significantly affect its financial position and results presented.

Appendix 1 Detail of assets and liabilities in foreign currency

This appendix forms an integral part of these consolidated financial statements.

The detail of assets and liabilities denominated in foreign currency is as follows:

In thousands of Chilean pesos - ThCh\$

ASSETS	12-31-2023					Total
	U.F.	Chilean Peso	U.S. dollar	Euro	Argentine Peso	
CURRENT ASSETS						
Cash and cash equivalents	35,935	449,278,983	113,862,934	102,479	10,959	563,291,290
Other current financial assets	-	57,180,139	10,537,499	18,996	-	67,736,634
Other current non-financial assets	3,055,257	69,227,975	27,260,077	593,326	360,690	100,497,325
Trade and other receivables, current	5,357,143	1,244,013,158	199,870,569	53,679	-	1,449,294,549
Current accounts receivable from related parties	-	5,340,093	32,373,527	12,560,505	-	50,274,125
Inventories	627,574	12,759,347	40,218,695	5,009,744	146,519	58,761,879
Current tax assets	-	73,779,644	7,333,950	-	1,863	81,115,457
Non-current assets or groups of assets for disposal classified as held for sale	-	-	-	-	-	-
TOTAL CURRENT ASSETS	9,075,909	1,911,579,339	431,457,251	18,338,729	520,031	2,370,971,259
NON-CURRENT ASSETS						
Other non-current financial assets	1,838,328	9,764,057	-	-	-	11,602,385
Other non-current non-financial assets	79,460	238,284,871	29,533	-	-	238,393,864
Trade and other non-current receivables	30,745,450	353,276,892	519,655,799	-	-	903,678,141
Investments accounted for using the equity method	-	25,294,926	58,859	-	-	25,353,785
Intangible assets other than goodwill	-	112,207,320	82,682,099	-	120,081	195,009,500
Goodwill	-	849,345,650	35,119,008	-	-	884,464,658
Property, plant and equipment	-	3,437,454,240	3,400,624,560	-	12,106,020	6,850,184,820
Investment property	-	7,340,561	-	-	-	7,340,561
Right-of-use asset	217,535,040	32,890,521	11,875,392	6,751,602	-	269,052,555
Deferred tax assets	-	54,989,051	22,680,457	-	-	77,669,508
TOTAL NON CURRENT ASSETS	250,198,278	5,120,848,089	4,072,725,707	6,761,602	12,226,101	9,462,749,777
TOTAL ASSETS	259,274,187	7,032,427,428	4,504,182,958	25,099,331	12,746,132	11,833,721,036
in thousands of Chilean pesos - ThCh\$						
ASSETS	12-31-2022					Total
	U.F.	Chilean Peso	U.S. dollar	Euro	Argentine Peso	
CURRENT ASSETS						
Cash and cash equivalents	32,892	745,956,809	128,804,370	176,894	242,734	875,213,699
Other current financial assets	-	2,856,333	657,001	16,882	-	3,530,216
Other current non-financial assets	3,065,209	161,803,844	26,263,120	502,775	1,005,404	192,640,352
Trade and other receivables, current	4,374,199	1,463,980,203	41,156,861	2,092	-	1,509,513,355
Current accounts receivable from related parties	-	3,741,016	20,048,882	232,478,706	-	256,268,604
Inventories	136,717	65,749,377	9,292,286	2,737,713	-	77,916,093
Current tax assets	-	112,755,098	7,803,269	-	-	120,558,367
Non-current assets or groups of assets for disposal classified as held for sale	-	28,333,006	268,627	-	-	28,601,633
TOTAL CURRENT ASSETS	7,609,017	2,585,175,686	234,294,416	235,915,062	1,248,138	3,064,242,319
NON-CURRENT ASSETS						
Other non-current financial assets	1,458,904	58,368,736	-	-	-	59,827,640
Other non-current non-financial assets	70,036	78,178,092	28,213	-	-	78,276,341
Trade and other non-current receivables	20,988,425	114,670,586	554,563,222	-	925,412	691,147,645
Investments accounted for using the equity method	-	4,960,303	12,404,147	-	388,328	17,752,778
Intangible assets other than goodwill	-	109,744,724	81,674,736	-	21,803	191,441,263
Goodwill	-	849,345,650	34,267,779	-	-	883,613,429
Property, plant and equipment	-	3,212,229,418	3,345,829,232	-	14,295,344	6,572,353,994
Investment property	-	7,348,262	-	-	-	7,348,262
Right-of-use asset	208,921,326	17,988,526	-	6,788,580	-	233,698,432
Deferred tax assets	-	42,524,495	23,353,134	-	-	65,877,629
TOTAL NON CURRENT ASSETS	231,438,691	4,495,358,792	4,052,120,463	6,788,580	15,630,887	8,801,337,413
TOTAL ASSETS	239,047,708	7,080,534,478	4,286,414,879	242,703,642	16,879,025	11,865,579,732

In thousands of Chilean pesos - ThCh\$

LIABILITIES	12-31-2023							Total
	U.F.	Chilean Peso	U.S. dollar	Euro	Argentine Peso	Brazilian Real	Other Currency	
CURRENT LIABILITIES								
Other current financial liabilities	42,031,748	164	572,983,003	-	-	-	-	615,014,915
Current lease liability	22,149,396	99,718	357,191	1,531,888	-	-	-	24,138,193
Trade and other current payables	9,300,520	1,105,027,430	339,850,625	10,075,306	238,084	-	-	1,464,491,965
Current accounts payable to related parties	-	6,712,011	161,400,415	294,455,151	-	10,889	-	462,578,466
Other current provisions	-	25,105,457	15,663	-	31,590	-	-	25,152,710
Current tax liabilities	-	155,757,190	4,350,022	-	-	-	-	180,107,212
Other current non-financial liabilities	-	33,056,546	7,903,913	1,466,297	8,127	-	-	42,434,883
TOTAL CURRENT LIABILITIES	73,481,664	1,325,768,518	1,086,860,832	307,528,642	277,801	10,889	-	2,793,918,344
NON-CURRENT LIABILITIES								
Other non-current financial liabilities	196,122,880	-	1,708,390,061	-	-	-	-	1,904,512,941
Non-current lease liability	236,309,986	968,197	1,115,232	5,530,612	-	-	-	243,924,027
Trade and other non-current receivables	-	292,062,875	303,471,982	-	-	-	-	595,534,857
Non-Current accounts payable to related parties	-	-	1,034,791,219	-	-	-	-	1,034,791,219
Other long-term provisions	-	176,624,539	34,976,147	-	-	-	-	211,600,686
Deferred tax liabilities	-	31,195,552	141,317,111	-	-	-	-	172,512,663
Non-current provisions for employee benefits	-	61,930,822	889,222	-	-	-	-	62,820,044
Other non-current non-financial liabilities	-	53,219,983	-	-	-	-	-	53,219,983
TOTAL NON-CURRENT LIABILITIES	432,432,866	616,001,968	3,224,950,974	5,530,612	-	-	-	4,278,916,420
TOTAL LIABILITIES	505,914,530	1,941,760,484	4,311,811,806	313,059,254	277,801	10,889	-	7,072,834,764

In thousands of Chilean pesos - ThCh\$

LIABILITIES	12-31-2022							Total
	U.F.	Chilean Peso	U.S. dollar	Euro	Argentine Peso	Brazilian Real	Other Currency	
CURRENT LIABILITIES								
Other current financial liabilities	40,274,963	83	28,244,737	-	-	-	-	68,519,783
Current lease liability	11,041,842	100,658	6,429,038	1,449,098	-	-	-	19,020,636
Trade and other current payables	27,565,082	1,336,917,391	371,476,401	7,596,123	324,415	-	13,497	1,743,892,909
Current accounts payable to related parties	-	234,496,436	448,393,609	263,608,529	-	-	-	946,498,574
Other current provisions	-	22,760,982	-	-	141,024	-	-	22,902,006
Current tax liabilities	-	327,612,098	6,724,272	-	-	-	-	334,336,370
Other current non-financial liabilities	-	28,318,088	4,499,888	486,941	16,685	-	-	33,321,602
TOTAL CURRENT LIABILITIES	78,881,887	1,950,205,736	865,767,945	273,140,691	482,124	-	13,497	3,168,491,880
NON-CURRENT LIABILITIES								
Other non-current financial liabilities	225,557,282	-	1,958,245,974	-	-	-	-	2,183,803,256
Non-current lease liability	208,182,319	996,108	1,027,260	6,459,232	-	-	-	216,664,919
Trade and other non-current receivables	-	27,660	308,281,202	-	-	-	-	308,308,862
Non-Current accounts payable to related parties	-	-	1,147,096,713	-	-	-	-	1,147,096,713
Other long-term provisions	-	164,276,876	25,193,367	-	-	-	-	189,470,243
Deferred tax liabilities	-	36,601,749	162,414,745	-	-	-	-	199,016,494
Non-current provisions for employee benefits	-	62,699,415	-	-	-	-	-	62,699,415
Other non-current non-financial liabilities	-	1,088,647	-	-	-	-	-	1,088,647
TOTAL NON-CURRENT LIABILITIES	433,739,601	265,690,455	3,602,259,261	6,459,232	-	-	-	4,308,148,549
TOTAL LIABILITIES	512,621,488	2,215,896,191	4,468,027,206	279,599,923	482,124	-	13,497	7,476,640,429

Appendix 2 Additional information Circular No. 715 of February 3, 2012

This appendix forms an integral part of these consolidated financial statements.

a) Portfolio stratification

- Trade and other receivables by maturity:

in thousands of Chilean pesos - ThCh\$

Trade and Other Receivables	12-31-2023										Total Current	Total Non-Current
	Current Portfolio	1 - 30 days past due	31 - 60 days past due	61 - 90 days past due	91 - 120 days past due	121 - 150 days past due	151 - 180 days past due	181 - 210 days past due	211 - 250 days past due	More than 251 days past due		
Trade receivables, gross	1,074,822,684	31,474,982	48,358,190	17,972,222	16,543,822	11,522,260	27,808,169	11,142,122	28,572,932	159,492,141	1,427,709,524	775,262,173
Impairment provision	(18,575,689)	(454,616)	(1,848,768)	(1,715,408)	(1,844,114)	(2,143,323)	(2,833,718)	(3,353,938)	(3,555,933)	(29,551,108)	(65,876,615)	(12,078,477)
Accounts receivable for leasing, gross	20,755,542	-	-	-	-	-	-	-	-	-	20,755,542	137,964,743
Impairment provision	(139,954)	-	-	-	-	-	-	-	-	-	(139,954)	(972,617)
Other receivables, gross	66,801,742	-	-	-	-	-	-	-	-	11,474,680	78,276,422	3,502,319
Impairment provision	-	-	-	-	-	-	-	-	-	(11,430,370)	(11,430,370)	-
Total	1,143,664,325	31,020,366	46,509,422	16,256,814	14,699,708	9,378,937	24,974,451	7,788,184	25,016,999	129,985,343	1,449,294,549	903,678,141

in thousands of Chilean pesos - ThCh\$

Trade and Other Receivables	12.31.2022										Total Current	Total Non-Current
	Current Portfolio	1 - 30 days past due	31 - 60 days past due	61 - 90 days past due	91 - 120 days past due	121 - 150 days past due	151 - 180 days past due	181 - 210 days past due	211 - 250 days past due	More than 251 days past due		
Trade receivables, gross	1,063,126,893	165,196,456	20,742,604	13,545,981	19,943,245	20,455,008	20,258,067	12,059,092	10,660,914	91,914,939	1,437,903,199	529,584,066
Impairment provision	(13,839,714)	(582,502)	(1,202,377)	(1,820,576)	(2,309,882)	(2,940,313)	(2,441,799)	(2,756,571)	(3,164,816)	(34,271,448)	(65,329,998)	(10,767,122)
Accounts receivable for leasing, gross	21,037,785	-	-	-	-	-	-	-	-	-	21,037,785	170,338,861
Impairment provision	(262,097)	-	-	-	-	-	-	-	-	-	(262,097)	(1,415,859)
Other receivables, gross	116,120,154	-	-	-	-	-	-	-	-	11,474,680	127,594,834	3,407,699
Impairment provision	-	-	-	-	-	-	-	-	-	(11,430,368)	(11,430,368)	-
Total	1,186,183,021	164,613,954	19,540,227	11,725,405	17,633,363	17,514,695	17,816,268	9,302,521	7,496,098	67,687,803	1,509,513,355	691,147,645

- By type of portfolio:

in thousands of Chilean pesos - ThCh\$

	12-31-2023						12-31-2022					
	Portfolio with no renegotiated terms		Portfolio with renegotiated terms		Total Gross Portfolio		Portfolio with no renegotiated terms		Portfolio with renegotiated terms		Total Gross Portfolio	
	Number of clients	Gross Amount	Number of clients	Gross Amount	Number of clients	Gross Amount	Number of clients	Gross Amount	Number of clients	Gross Amount	Number of clients	Gross Amount
Up-to-date	1,615,963	1,020,578,796	38,745	829,506,061	1,654,708	1,850,084,857	1,978,750	1,049,380,978	83,186	543,329,981	2,061,936	1,592,710,959
1 to 30 days	36,817	30,148,065	1,025	1,326,917	37,842	31,474,982	40,186	161,637,984	1,428	3,558,472	41,614	165,196,456
31 to 60 days	62,200	47,632,946	1,425	725,244	63,625	48,358,190	30,621	19,108,793	1,588	1,633,811	32,209	20,742,604
61 to 90 days	71,635	17,533,472	1,729	438,750	73,364	17,972,222	29,542	12,388,582	1,765	1,157,399	31,307	13,545,981
91 to 120 days	60,598	16,206,301	1,502	337,521	62,100	16,543,822	44,792	19,164,002	1,411	779,243	46,203	19,943,245
121 to 150 days	54,201	11,244,718	1,246	277,542	55,447	11,522,260	32,952	19,978,533	1,584	476,475	34,536	20,455,008
151 to 180 days	19,004	27,552,420	856	255,749	19,860	27,808,169	15,522	19,875,975	970	382,092	16,492	20,258,067
181 to 210 days	19,040	10,939,853	953	202,269	19,993	11,142,122	12,464	11,764,028	903	295,064	13,367	12,059,092
211 to 250 days	16,910	28,291,389	917	281,543	17,827	28,572,932	32,553	10,467,899	1,430	193,015	33,983	10,660,914
More than 251 days	1,026,009	157,014,702	152,571	2,477,439	1,178,580	159,492,141	735,816	88,792,498	75,189	3,122,441	811,005	91,914,939
Total	2,982,377	1,367,142,662	200,969	835,829,035	3,183,346	2,202,971,697	2,953,198	1,412,559,272	169,454	554,927,993	3,122,652	1,967,487,265

b) Portfolio in default and in legal collection process

In thousands of Chilean pesos - ThCh\$

Portfolio in Default and in Legal Collection Process	12-31-2023		12-31-2022	
	Number of clients	Amount	Number of clients	Amount
Notes receivable in default	-	-	1,856	255,178
Notes receivable in legal collection process (*)	1,702	7,853,447	755	3,304,750
Total	1,702	7,853,447	2,611	3,559,928

(*) Legal collections are included in the portfolio past due.

c) Allowances and write-offs

In thousands of Chilean pesos - ThCh\$

Allowances and Write-offs	12-31-2023	12-31-2022
Allowance for portfolio with no renegotiated terms	7,606,450	13,738,391
Allowance for portfolio with renegotiated terms	3,732,378	8,893,362
Recoveries for the period	-	74,833
Total	11,338,828	22,706,586

d) Number and value of transactions

In thousands of Chilean pesos - ThCh\$

Number and Amount of Transactions	12-31-2023		12-31-2022	
	Total detail by type of transaction	Total detail by type of operation	Total detail by type of transaction	Total detail by type of operation
	Last Quarter	Year-to-date	Last Quarter	Year-to-date
Allowance for impairment and recoveries:				
Number of Transactions	130,641	444,155	26,010	33,861
Amount of transactions	5,395,100	11,338,828	5,303,963	22,706,586

Appendix 2.1 Supplementary information on trade receivables

This appendix forms an integral part of these consolidated financial statements.

a) Portfolio stratification

- Trade receivables detailed by aging:

In thousands of Chilean pesos - ThCh\$

Trade receivables	12-31-2023											Total Current	Total Non-Current
	Up-to-date Portfolio	1-30 days past due	31-60 days past due	61 - 90 days past due	91 - 120 days past due	121 - 150 days past due	151 - 180 days past due	181 - 210 days past due	211 - 250 days past due	More than 251 days past due	More than 365 days past due		
Trade receivables, Generation and Transmission	685,684,933	12,061,685	35,583,465	9,511,845	10,257,758	4,950,129	21,602,876	5,729,653	23,719,622	35,690,038	16,151,472	860,943,476	2,234,948
- Large customers	685,468,573	12,061,685	35,583,465	9,511,845	10,257,758	4,950,129	21,602,876	5,729,653	23,719,622	35,690,038	15,748,987	860,324,631	2,234,948
- Other	216,360	-	-	-	-	-	-	-	-	-	402,485	618,845	-
Allowance for impairment	(1,213,072)	(86,661)	(759,055)	(199,997)	(218,187)	(104,314)	(460,833)	(122,220)	(503,753)	(755,173)	(720,399)	(5,143,664)	(5,257)
Unbilled services	557,351,449	-	-	-	-	-	-	-	-	-	-	557,351,449	2,234,948
Billed services	128,333,484	12,061,685	35,583,465	9,511,845	10,257,758	4,950,129	21,602,876	5,729,653	23,719,622	35,690,038	16,151,472	303,592,027	-
Trade receivables, Distribution	389,137,751	19,413,297	12,774,725	8,460,377	6,286,064	6,572,131	6,205,293	5,412,469	4,853,310	12,262,562	95,388,069	566,766,048	773,027,225
- Mass-market customers	354,259,121	13,606,413	8,670,840	6,786,030	5,328,004	5,290,332	5,429,950	4,254,816	4,083,091	10,122,853	75,072,837	492,904,287	767,893,506
- Large customers	20,856,819	3,430,853	1,777,236	583,180	465,211	320,367	63,668	143,118	78,772	479,814	7,900,893	36,099,931	3,515,123
- Institutional customers	14,021,811	2,376,031	2,326,649	1,091,167	492,849	961,432	711,675	1,014,535	691,447	1,659,895	12,414,339	37,761,830	1,618,596
Allowance for impairment	(17,362,617)	(367,955)	(1,089,713)	(1,515,411)	(1,625,927)	(2,039,009)	(2,372,885)	(3,231,718)	(3,052,180)	(7,512,758)	(20,562,743)	(60,732,916)	(12,073,220)
Unbilled services	331,194,439	-	-	-	-	-	-	-	-	-	-	331,194,439	744,470,323
Billed services	57,943,312	19,413,297	12,774,725	8,460,377	6,286,064	6,572,131	6,205,293	5,412,469	4,853,310	12,262,562	95,388,069	235,571,609	28,556,902
Total trade receivables, gross	1,074,822,684	31,474,982	48,358,190	17,972,222	16,543,822	11,522,260	27,808,169	11,142,122	28,572,932	47,952,600	111,539,541	1,427,709,524	775,262,173
Total allowance for impairment	(18,575,689)	(454,616)	(1,848,768)	(1,715,408)	(1,844,114)	(2,143,323)	(2,833,718)	(3,353,938)	(3,555,933)	(8,267,931)	(21,283,142)	(65,876,580)	(12,078,477)
Total trade receivables, net	1,056,246,995	31,020,366	46,509,422	16,256,814	14,699,708	9,378,937	24,974,451	7,788,184	25,016,999	39,684,669	90,256,399	1,361,832,944	763,183,696

In thousands of Chilean pesos - ThCh\$

Trade receivables	12-31-2022											Total Current	Total Non-Current
	Up-to-date Portfolio	1-30 days past due	31-60 days past due	61 - 90 days past due	91 - 120 days past due	121 - 150 days past due	151 - 180 days past due	181 - 210 days past due	211 - 250 days past due	More than 251 days past due	More than 365 days past due		
Trade receivables, Generation and Transmission	654,985,092	143,536,076	8,891,588	5,258,816	12,773,438	13,785,800	15,520,362	8,046,533	6,266,126	745,668	16,622,321	886,431,820	45,059,200
- Large customers	650,526,145	143,493,478	8,872,845	5,125,060	12,752,139	13,778,132	15,518,658	8,044,829	6,264,422	421,075	16,219,836	881,016,619	45,059,200
- Institutional customers	-	-	-	-	-	-	-	-	-	-	-	-	-
- Other	4,458,947	42,598	18,743	133,756	21,299	7,668	1,704	1,704	1,704	324,593	402,485	5,415,201	-
Allowance for impairment	(121,270)	-	-	-	-	-	-	-	-	(2,556)	(5,104,847)	(5,228,673)	(105,869)
Unbilled services	640,741,166	-	-	-	-	-	-	-	-	-	-	640,741,166	1,858,103
Billed services	14,243,926	143,536,076	8,891,588	5,258,816	12,773,438	13,785,800	15,520,362	8,046,533	6,266,126	745,668	16,622,321	245,690,654	43,201,097
Trade receivables, Distribution	408,141,801	21,660,380	11,851,016	8,287,165	7,169,807	6,669,208	4,737,705	4,012,559	4,394,788	8,884,006	65,662,944	551,471,379	484,524,866
- Mass-market customers	366,272,977	18,467,498	8,246,806	5,884,359	5,064,562	4,915,647	3,712,699	3,057,882	3,318,993	6,753,036	44,500,915	470,195,374	451,150,735
- Large customers	36,208,465	834,666	1,075,417	510,124	488,532	547,488	199,112	429,147	318,026	678,559	6,609,561	47,899,097	7,855,802
- Institutional customers	5,660,359	2,358,216	2,528,793	1,892,682	1,616,713	1,206,073	825,894	525,530	757,769	1,452,411	14,552,468	33,376,908	25,518,329
Allowance for impairment	(13,718,444)	(582,502)	(1,202,377)	(1,820,576)	(2,309,882)	(2,940,313)	(2,441,799)	(2,756,571)	(3,164,816)	(6,244,946)	(22,919,099)	(60,101,325)	(10,661,253)
Unbilled services	332,260,920	-	-	-	-	-	-	-	-	-	-	332,260,920	447,746,461
Billed services	75,880,881	21,660,380	11,851,016	8,287,165	7,169,807	6,669,208	4,737,705	4,012,559	4,394,788	8,884,006	65,662,944	219,210,459	36,778,403
Total trade receivables, gross	1,063,126,893	165,196,456	20,742,604	13,545,981	19,943,245	20,455,008	20,258,067	12,059,092	10,660,914	9,629,674	82,285,265	1,437,903,199	529,584,066
Total Allowance for impairment	(13,839,714)	(582,502)	(1,202,377)	(1,820,576)	(2,309,882)	(2,940,313)	(2,441,799)	(2,756,571)	(3,164,816)	(6,247,502)	(28,023,946)	(65,329,998)	(10,767,122)
Total trade receivables, net	1,049,287,179	164,613,954	19,540,227	11,725,405	17,633,363	17,514,695	17,816,268	9,302,521	7,496,098	3,382,172	54,261,319	1,372,573,201	518,816,944

Because not all of our commercial databases in our Group's different consolidated entities distinguish whether the final electricity service consumer is an individual or legal entity, the main management segmentation used by all consolidated entities to monitor and follow up on trade receivables is the following:

- Mass-market Customers
- Large Customers
- Institutional Customers

- By type of portfolio:

in thousands of Chilean pesos - ThCh\$

Type of Portfolio	12-31-2023										Total current	Total non-current
	Up-to-date portfolio	1 - 30 days past due	31 - 60 days past due	61 - 90 days past due	91 - 120 days past due	121 - 150 days past due	151 - 180 days past due	181 - 210 days past due	211 - 250 days past due	More than 251 days past due		
GENERATION AND TRANSMISSION												
Portfolio with no renegotiated terms	685,684,933	12,061,685	35,583,465	9,511,845	10,257,758	4,950,129	21,602,876	5,729,653	23,719,622	51,841,516	860,943,482	2,234,948
- Large customers	685,468,573	12,061,685	35,583,465	9,511,845	10,257,758	4,950,129	21,602,876	5,729,653	23,719,622	51,439,031	860,324,637	2,234,948
- Institutional customers	-	-	-	-	-	-	-	-	-	-	-	-
- Other	216,360	-	-	-	-	-	-	-	-	402,485	618,845	-
Portfolio with renegotiated terms	-	-	-	-	-	-	-	-	-	-	-	-
- Large customers	-	-	-	-	-	-	-	-	-	-	-	-
- Institutional customers	-	-	-	-	-	-	-	-	-	-	-	-
- Other	-	-	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION												
Portfolio with no renegotiated terms	331,680,208	18,086,380	12,049,481	8,021,627	5,948,543	6,294,589	5,949,544	5,210,200	4,571,767	105,173,186	502,985,525	978,707
- Mass-market customers	301,435,164	12,716,511	8,095,751	6,348,925	4,994,573	5,016,199	5,176,184	4,052,768	3,802,001	83,053,046	434,691,122	847,575
- Large customers	19,546,310	3,418,154	1,766,205	582,003	461,826	317,234	61,937	143,118	78,772	8,380,707	34,756,266	131,132
- Institutional customers	10,698,734	1,951,715	2,187,525	1,090,699	492,144	961,156	711,423	1,014,314	690,994	13,739,433	33,538,137	-
Portfolio with renegotiated terms	57,467,543	1,326,917	725,244	438,760	337,521	277,542	255,749	202,269	281,543	2,477,439	63,780,517	772,048,518
- Mass-market customers	52,823,957	889,902	575,090	437,104	333,432	274,132	253,765	202,048	281,090	2,142,639	58,213,159	767,045,931
- Large customers	1,310,509	12,699	11,031	1,177	3,384	3,134	1,732	-	-	-	1,343,666	3,383,991
- Institutional customers	3,323,077	424,316	139,123	469	705	276	252	221	453	334,800	4,223,692	1,618,596
Total gross portfolio	1,074,822,684	31,474,982	48,358,190	17,972,222	16,543,822	11,522,260	27,808,169	11,142,122	28,572,932	159,492,141	1,427,709,524	775,262,173

In thousands of Chilean pesos - ThCh\$

Type of Portfolio	12-31-2022										Total current	Total non-current
	Up-to-date portfolio	1 - 30 days past due	31 - 60 days past due	61 - 90 days past due	91 - 120 days past due	121 - 150 days past due	151 - 180 days past due	181 - 210 days past due	211 - 250 days past due	More than 251 days past due		
GENERATION AND TRANSMISSION												
Portfolio with no renegotiated terms	654,985,092	143,536,076	8,891,588	5,258,816	12,773,438	13,785,800	15,520,362	8,046,533	6,266,126	17,367,989	886,431,820	45,059,200
- Large customers	650,526,145	143,493,478	8,872,845	5,125,060	12,752,139	13,778,132	15,518,658	8,044,829	6,264,422	16,640,911	881,016,619	45,059,200
- Institutional customers	-	-	-	-	-	-	-	-	-	-	-	-
- Other	4,458,947	42,598	18,743	133,756	21,299	7,668	1,704	1,704	1,704	727,078	5,415,201	-
Portfolio with renegotiated terms	-	-	-	-	-	-	-	-	-	-	-	-
- Large customers	-	-	-	-	-	-	-	-	-	-	-	-
- Institutional customers	-	-	-	-	-	-	-	-	-	-	-	-
- Other	-	-	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION												
Portfolio with no renegotiated terms	348,967,768	18,101,908	10,217,205	7,129,766	6,390,564	6,192,733	4,355,613	3,717,495	4,201,773	71,424,509	480,699,334	368,918
- Mass-market customers	311,820,388	14,959,951	6,613,958	4,729,193	4,285,454	4,439,308	3,330,743	2,762,818	3,102,394	48,799,268	404,843,475	63,972
- Large customers	35,302,143	787,279	1,075,417	508,243	488,532	547,488	199,112	429,147	341,610	7,288,119	46,967,090	304,946
- Institutional customers	1,845,237	2,354,678	2,527,830	1,892,330	1,616,578	1,205,937	825,758	525,530	757,769	15,337,122	28,888,769	-
Portfolio with renegotiated terms	59,174,033	3,558,472	1,633,811	1,157,399	779,243	476,475	382,092	295,064	193,015	3,122,441	70,772,045	484,155,948
- Mass-market customers	54,452,589	3,507,547	1,632,848	1,155,166	779,107	476,339	381,956	295,064	193,015	2,454,684	65,328,315	451,086,763
- Large customers	906,322	47,387	-	1,881	-	-	-	-	-	-	955,590	7,550,856
- Institutional customers	3,815,122	3,538	963	352	136	136	136	-	-	667,757	4,488,140	25,518,329
Total gross portfolio	1,063,126,893	165,196,456	20,742,604	13,545,981	19,943,245	20,455,008	20,258,067	12,059,092	10,660,914	91,914,939	1,437,903,199	529,584,066

Appendix 2.2 Estimates of sales and purchases of energy, power and toll

This appendix forms an integral part of these consolidated financial statements.

In thousands of Chilean pesos - ThCh\$

STATEMENT OF FINANCIAL POSITION	12-31-2023		12-31-2022	
	Energy and Capacity	Tolls	Energy and Capacity	Tolls
Trade and other receivables, current	1,079,071,545	57,680,280	771,542,899	44,081,383
Trade and other receivables, non-current	970,575,153	-	441,133,414	-
Total Estimated Assets	2,049,646,698	57,680,280	1,212,676,313	44,081,383
Trade and other payables, current	99,375,819	22,172,523	116,540,839	23,547,980
Trade and other payables, non-current	571,821,560	-	288,973,001	-
Total Estimated Liabilities	671,197,379	22,172,523	405,513,840	23,547,980

In thousands of Chilean pesos - ThCh\$

STATEMENT OF INCOME	12-31-2023		12-31-2022	
	Energy and Capacity	Tolls	Energy and Capacity	Tolls
Energy sales	1,052,873,402	57,684,300	812,406,845	38,856,793
Energy purchases	163,111,943	22,333,297	248,111,074	23,547,980

Appendix 3 Detail of due dates of payments to suppliers

This appendix forms an integral part of these consolidated financial statements.

In thousands of Chilean pesos - ThCh\$

Suppliers with Payments Up-to-Date	12-31-2023				12-31-2022			
	Goods	Services	Other	Total	Goods	Services	Other	Total
Up to 30 days	109,995,114	735,006,985	223,423,829	1,068,425,928	165,444,247	749,444,690	545,460,293	1,460,349,230
Between 31 and 60 days	8,941,687	7,096,098	27,431,127	43,468,912	5,776,032	193,190	41,334,530	47,303,752
Between 61 and 90 days	17,435,120	16,709,409	178,535,976	212,680,505	9,877,476	538,317	20,753,733	31,169,526
Between 91 and 120 days	-	-	-	-	-	-	-	-
Between 121 and 365 days	-	62,070	-	62,070	-	-	-	-
More than 365 days	-	290,572	595,231,621	595,522,193	-	487	308,175,025	308,175,512
Total	136,371,921	759,165,134	1,024,622,553	1,920,159,608	181,097,755	750,176,684	915,723,581	1,846,998,020

Average payment period for accounts up-to-date

29 **28** **29**

35 **30** **31**

In thousands of Chilean pesos - ThCh\$

Suppliers Details	12-31-2023				12-31-2022			
	Goods	Services	Other	Total	Goods	Services	Other	Total
Suppliers for energy purchase	-	196,388,412	695,141,510	891,529,922	-	228,033,131	584,217,799	812,250,930
Suppliers for the purchase of fuels and gas	-	255,565,802	-	255,565,802	-	236,836,190	-	236,836,190
Accounts payable for goods and services	53,780,917	307,210,920	-	360,991,837	68,929,751	285,307,363	-	354,237,114
Accounts payable for the purchase of assets	82,591,004	-	329,481,043	412,072,047	112,168,004	-	331,505,782	443,673,786
Total	136,371,921	759,165,134	1,024,622,553	1,920,159,608	181,097,755	750,176,684	915,723,581	1,846,998,020