



Empresas Públicas de Medellín E.S.P. and Subsidiaries

**Condensed Consolidated Interim Financial Statements
Under Colombian Generally Accepted
Accounting Principles (NCIF)
June 30, 2024, and 2023 and December 31, 2023**

EMPRESAS PÚBLICAS DE MEDELLÍN E.S.P. AND SUBSIDIARIES

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of June 30, 2024 and December 31, 2023

Figures expressed in millions of Colombian pesos

	Notes	June 30, 2024	December 31, 2023
Assets			
Non-Current Assets			
Property, plant and equipment, net	7	48,508,052	46,604,510
Investment property		195,900	194,610
Goodwill		3,091,476	2,977,065
Other intangible assets		3,115,409	2,994,207
Right-of-use assets		845,911	829,895
Investments in associates	9	1,025,066	1,056,124
Investments in joint ventures		16,904	17,739
Deferred tax asset		1,718,235	1,519,458
Trade and other receivables	10	2,783,970	3,061,104
Other financial assets	11	2,629,174	2,341,311
Other assets		371,033	360,309
Cash and cash equivalents (restricted)	12	117,215	59,346
Non-Current Assets		64,418,345	62,015,678
Current assets			
Inventories		849,857	760,329
Trade and other receivables	10	8,185,060	8,463,392
Current tax assets		911,438	894,782
Other financial assets	11	834,422	517,297
Other assets		1,008,880	1,202,032
Cash and cash equivalents (restricted)	12	3,941,199	3,244,472
Total current assets		15,730,856	15,082,304
Total assets		80,149,201	77,097,982
Debit balances of deferred regulatory accounts		279,193	137,883
Total assets and debit balances of deferred regulatory accounts		80,428,394	77,235,865
Liabilities and Equity			
Equity			
Issued capital		67	67
Treasury shares		-	(52)
Reserves		2,417,665	2,341,067
Accumulated other comprehensive income		2,939,336	2,720,926
Retained earnings		22,460,713	21,486,694
Net profit for the period		2,669,011	3,249,354
Other components of equity		85,008	84,698
Equity attributable to owners of the Company		30,571,800	29,882,754
Non-controlling interests		1,602,577	1,433,580
Total equity		32,174,377	31,316,334

EMPRESAS PÚBLICAS DE MEDELLÍN E.S.P. AND SUBSIDIARIES

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

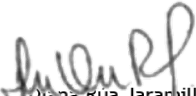
As of June 30, 2024 and December 31, 2023

Figures expressed in millions of Colombian pesos

	Notes	June 30, 2024	December 31, 2023
Liabilities			
Non-current liabilities			
Loans and borrowings	3 and 24	25,703,766	23,129,694
Creditors and others accounts payable		602,817	592,334
Other financial liabilities		1,467,876	1,816,172
Employee benefits		962,997	923,520
Income tax payable		33,351	33,351
Deferred tax liabilities		2,672,080	2,572,738
Provisions	14	2,442,954	2,195,931
Other liabilities		504,772	562,122
Total non-current liabilities		34,390,613	31,825,862
Current liabilities			
Loans and borrowings	3 and 24	4,795,253	4,747,246
Creditors and others accounts payable		5,123,262	5,072,999
Other financial liabilities		935,397	747,974
Employee benefits		455,461	437,502
Income tax payable		337,936	368,646
Taxes contributions and rates payable		423,219	513,435
Provisions	14	555,490	458,399
Other liabilities		1,153,630	1,706,103
Total current liabilities		13,779,648	14,052,304
Total liabilities		48,170,261	45,878,166
Deferred tax liabilities related to balances of deferred regulatory accounts		83,756	41,365
Total liabilities and credit balances of deferred regulatory accounts		48,254,017	45,919,531
Total liabilities and equity		80,428,394	77,235,865

The accompanying notes are an integral part of the Condensed Consolidated Financial Statements


John Alberto Maya Salazar
General Manager


Diana Rúa Jaramillo
Executive Vice-President
Finance and Investments


John Jaime Rodríguez Sosa
Director of Accounting and Costs
Professional Card N° 144842-T

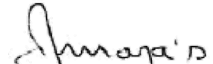
EMPRESAS PÚBLICAS DE MEDELLÍN E.S.P. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

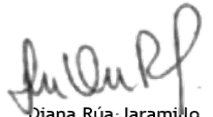
For the six-month periods between January 1 and June 30, 2024 and 2023 and the three-month periods ended June 30, 2024 and 2023


Figures expressed in millions of Colombian pesos

	Notes	June 30, 2024	June 30, 2023	For the three months ended June 30 2024	For the three months ended June 30 2023
Rendering of services	15	19,653,224	17,936,472	9,758,409	9,061,197
Sale of goods	15	35,951	32,775	14,695	13,835
Leases	15	57,912	76,661	28,974	38,038
Ordinary activities revenue		19,747,087	18,045,908	9,802,078	9,113,070
Other income	16	252,989	225,079	110,433	127,866
Income from sale of assets		1,462	2,997	1,142	1,716
Total revenue		20,001,538	18,273,984	9,913,653	9,242,652
Costs of services rendered	17	(12,836,783)	(11,792,184)	(6,624,256)	(6,105,530)
Administrative expenses	18	(1,256,798)	(1,200,816)	(666,090)	(603,445)
Net impairment loss on accounts receivable		(533,811)	(515,448)	(190,346)	(226,120)
Other expenses	19	(46,271)	(55,952)	(23,691)	(27,284)
Finance income	20.1	450,623	408,875	273,130	114,285
Finance expenses	20.2	(2,015,766)	(1,554,774)	(1,167,169)	(807,428)
Net foreign exchange difference	21	(188,596)	249,512	(143,609)	109,729
Share of results of equity investments		(30,228)	(151,892)	34,990	(97,814)
Gain on equity investments		116,913	178,137	-	7,901
Profit for the period before taxes		3,660,821	3,839,442	1,406,612	1,606,946
Income tax	22	(857,714)	(1,156,495)	(309,369)	(512,297)
Profit for the period after taxes		2,803,107	2,682,947	1,097,243	1,094,649
Net movement in balances of net regulatory accounts related to the result of the period		120,507	43,607	155,214	45,538
Net movement in deferred tax related to deferred regulatory accounts related to the results of the period		(38,258)	(11,654)	(48,617)	(12,227)
Profit for the period and net movement in deferred tax related to deferred regulatory accounts		2,885,356	2,714,900	1,203,840	1,127,960
Other comprehensive income					
Items that will not be reclassified to profit or loss:					
Remeasurement of defined benefit plans		(1,052)	16,097	(5,519)	6,195
Equity investments measured at fair value through equity		265,822	(401,665)	(154,396)	170,030
Income tax related to components that will not be reclassified		(127)	309	(173)	288
		264,643	(385,259)	(160,088)	176,513
Items that will be reclassified subsequently to profit or loss:					
Cash flow hedges:		(303,442)	9,226	(54,981)	(97,669)
Reclassified to profit or loss for the period		(25,746)	(1,314,535)	400,984	(972,543)
Reclassification Adjustment		(277,696)	1,323,761	(455,965)	874,874
Exchange differences on translation of foreign operations		275,127	(537,374)	376,974	(516,826)
Hedges of net investments in foreign operations		(18,171)	108,976	13,154	108,703
Income tax related to the components that may be reclassified		54	224	(19)	165
		(46,432)	(418,948)	335,128	(505,627)
Other comprehensive income for the period, net of taxes		218,211	(804,207)	175,040	(329,114)
Total comprehensive income for the period		3,103,567	1,910,693	1,378,880	798,846
Result for the period attributable to:					
Owners of the company		2,669,011	2,538,832	1,091,352	1,043,898
Non-controlling interest		216,345	176,068	112,488	84,062
		2,885,356	2,714,900	1,203,840	1,127,960
Total comprehensive income attributable to:					
Owners of the company		2,887,424	1,732,847	1,265,249	712,284
Non-controlling interest		216,143	177,846	113,631	86,562
		3,103,567	1,910,693	1,378,880	798,846

The accompanying notes are an integral part of the Condensed Consolidated Financial Statements.


John Alberto Maya Salazar
General Manager


Diana Rúa Jaramillo
Executive Vice-President
Finance and Investments


John Jaime Rodríguez Sosa
Director of Accounting and Costs
Professional Card N° 144842-T

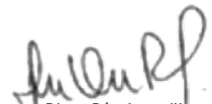
EMPRESAS PÚBLICAS DE MEDELLÍN E.S.P. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY


For the periods between January 1 and June 30, 2024 and 2023
 Figures expressed in millions of Colombian pesos

	Other comprehensive income												Attributable to Owners of the Company	Non-controlling interests	Total
	Issued capital	Treasury shares	Reserves	Retained earnings	Other equity components	Equity investments	Defined benefit plans	Cash flow hedges	Hedges of net investments in foreign operations	Exchange differences on translation of foreign operations	Reclassification of properties, plant and equipment to investment property	Accumulated participation in other comprehensive income of associates and joint ventures business			
Balance at January 1, 2023	67	(52)	2,518,114	23,057,789	78,565	2,630,257	64,534	(650,027)	(277,654)	1,969,017	12,332	17,422	29,420,364	1,566,502	30,986,866
Net income of the period	-	-	-	2,538,832	-	-	-	-	-	-	-	-	2,538,832	176,068	2,714,900
Other comprehensive income of the period, net of income tax	-	-	-	-	-	(401,664)	15,065	9,450	108,976	(537,812)	-	-	(805,985)	1,778	(804,207)
Comprehensive income for the period	-	-	-	2,538,832	-	(401,664)	15,065	9,450	108,976	(537,812)	-	-	1,732,847	177,846	1,910,693
Surpluses or dividends decreed	-	-	-	(1,669,776)	-	-	-	-	-	-	-	-	(1,669,776)	(131,101)	(1,800,877)
Movement of reserves	-	-	(207,347)	207,347	-	-	-	-	-	-	-	-	-	-	-
Purchases and sales to non-controlling interests	-	-	-	(5)	-	-	-	-	-	-	-	-	(5)	5	-
Equity method on variations in equity	-	-	-	-	1,820	-	-	-	-	-	-	-	1,820	-	1,820
Other movement of the period	-	-	1	66	-	16	-	(95,264)	95,264	-	-	-	83	(142,885)	(142,802)
Balance at June, 30 2023	67	(52)	2,310,768	24,134,253	80,385	2,228,609	79,599	(735,841)	(73,414)	1,431,205	12,332	17,422	29,485,333	1,470,367	30,955,700
Balance at January 1, 2024	67	(52)	2,341,067	24,736,048	84,698	2,200,229	(69,892)	(451,946)	4,034	841,474	12,332	184,695	29,882,754	1,433,580	31,316,334
Changes in accounting policies	-	-	-	(127,918)	-	-	-	-	-	-	-	-	(127,918)	(3,402)	(131,320)
Net income of the period	-	-	-	2,669,011	-	-	-	-	-	-	-	-	2,669,011	216,346	2,885,357
Other comprehensive income of the period, net of income tax	-	-	-	-	-	265,822	(837)	(303,381)	(18,171)	274,980	-	-	218,413	(203)	218,210
Comprehensive income for the period	-	-	-	2,669,011	-	265,822	(837)	(303,381)	(18,171)	274,980	-	-	2,887,424	216,143	3,103,567
Repurchase of shares	-	52	-	-	(55)	-	-	-	-	-	-	-	(3)	(81)	(84)
Surpluses or dividends decreed	-	-	-	(2,070,905)	-	-	-	-	-	-	-	-	(2,070,905)	(130,435)	(2,201,340)
Movement of reserves	-	-	76,584	(76,584)	-	-	-	-	-	-	-	-	-	-	-
Purchases and sales to non-controlling interests	-	-	14	(2)	5	-	(3)	-	-	-	-	-	14	(39)	(25)
Equity method on variations in equity	-	-	-	-	360	-	-	-	-	-	-	-	360	-	360
Other movement of the period	-	-	-	74	-	-	-	-	-	-	-	-	74	86,811	86,885
Balance at June 30, 2024	67	-	2,417,665	25,129,724	85,008	2,466,051	(70,732)	(755,327)	(14,137)	1,116,454	12,332	184,695	30,571,800	1,602,577	32,174,377

The accompanying notes are an integral part of the Condensed Consolidated Financial Statements.


 John Alberto Maya Salazar
 General Manager


 Diana Rúa Jaramillo
 Executive Vice-President
 Finance and Investments


 John Jaime Rodríguez Sosa
 Director of Accounting and Costs
 Professional Card N° 144842-T

EMPRESAS PÚBLICAS DE MEDELLÍN E.S.P. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS

For the periods between January 1 and June 30, 2024 and 2023

Figures expressed in millions of Colombian pesos



	Notes	June 30, 2024	June 30, 2023
Cash flows from operating activities:			
Profit for the year		2,885,356	2,714,900
Adjustments to reconcile the net profit for the year to the net cash flows used in operating activities:			
Depreciation and amortization of property, plant and equipment, right-of-use assets and intangible assets	17 y 18	954,436	925,650
Impairment loss on accounts receivable	10	533,811	515,447
Reversal loss of impairment of property, plant and equipment value, right-of-use assets and intangible assets	16	(3)	-
Write-down of inventories, net		1,110	356
Result due to exchange difference	21	188,596	(249,512)
Result due to valuation of investment property	19	-	61
Result for valuation of financial instruments and hedge accounting	20.1 y 20.2	35,676	(163,475)
Result of compensation for activities associated with investment flow		-	(371)
Provisions, post-employment and long-term defined benefit plans		86,595	105,790
Provisions for tax, insurance and reinsurance obligations and financial updating	20.2	70,232	57,362
Applied Government subventions	16	(59,964)	(59,980)
Deferred income tax	22	(102,548)	26,221
Current income tax	22	960,262	1,130,274
Share of loss of equity-accounted investees	9	30,228	151,892
Interest and yield income	20.1	(171,139)	(168,130)
Interest and commission expenses	20.2	1,630,375	1,421,036
Result due to disposal of properties, plant and equipment, right-of-use assets, intangibles and investment property	16 y 19	(1,148)	(1,284)
Result from withdrawal of property, plant and equipment, right of use assets, intangible assets and investments	16 y 19	17,543	25,401
Result for measuring at fair value retained interest in equity investments		-	86
Non-cash recoveries	16	(48,007)	(32,613)
Result of deferred regulatory accounts		(82,249)	(31,953)
Dividend income from investments	11	(116,913)	(178,222)
		6,812,249	6,188,936
Net changes in operating assets and liabilities:			
Change in inventories		(89,886)	16,088
Change in trade and other receivables		356,903	(1,380,274)
Change in other assets		54,010	18,904
Change in creditors and other accounts payable		(842,294)	(382,898)
Change in labor obligations		11,720	2,583
Change in provisions		(72,672)	(202,837)
Change in other liabilities		(703,424)	(315,495)
Cash generated from operating activities		5,526,606	3,945,007
Interest paid		(1,395,031)	(1,189,497)
Income tax paid		(969,400)	(973,832)
Income tax refund		33,522	12,884
Net cash provided by operating activities		3,195,697	1,794,562
Cash flows from investing activities:			
Purchase of property, plant and equipment	7	(1,968,143)	(2,017,749)
Disposal of property, plant and equipment	7	11,762	31,288
Purchase of intangible assets		(171,383)	(245,906)
Disposal of intangible assets		(4,172)	(16)
Purchase of investments in financial assets	11	(266,627)	(368,712)
Disposal of investments in financial assets	11	272,660	430,019
Interest received		-	313
Other dividends received		38,271	87,121
Other cash flows from investment activities		(6,520)	(878)
Net cash flow used in investing activities		(2,094,152)	(2,084,520)
Cash from financing activities:			
Repurchase of shares		(83)	-
Obtaining of borrowings and loans	13	3,022,060	1,011,085
Payments of borrowings and loans	13	(1,971,133)	(1,641,212)
Transaction costs due to issuance of debt instruments	13	(11,832)	(12,696)
Payments of liabilities for financial leasing		(57,081)	(61,932)
Dividends or surpluses paid	6	(1,286,471)	(1,020,217)
Dividends or surplus paid to non-controlling interests	8	(47,459)	(78,819)
Capital subventions		672	103
Purchase non-controlling interests		(25)	-
Payment of pension bonds		(21,763)	(18,256)
Other cash from financing activities		(16,095)	1,276
Net cash flows provided / (used in) by financing activities		(389,210)	(1,820,668)
Net increase in cash and cash equivalents		712,335	(2,110,626)
Effects of variations in exchange rates in the cash and cash equivalents		42,261	218,278
Cash and cash equivalents at beginning of the year	12	3,303,818	4,127,744
Cash and cash equivalents at end of the year	12	4,058,414	2,235,396
Restricted cash	12	302,946	344,934

The accompanying notes are an integral part of the Condensed Consolidated Financial Statements.

John Alberto Maya Salazar
 General Manager

Diana Rúa Jaramillo
 Executive Vice-President
 Finance and Investments

John Jaime Rodríguez Sosa
 Director of Accounting and Costs
 Professional Card N° 144842-T

Content

Note 1.	Reporting entity	2
Note 2.	Significant accounting policies	2
Note 3.	Seasonality	8
Note 4.	Significant accounting judgments, estimates and causes of uncertainty in the preparation of the financial statements.	8
Note 5.	Significant transactions carried out and other relevant aspects that occurred during the period.	8
Note 6.	Surpluses.....	9
Note 7.	Property, plants and equipment, net.....	9
Note 8.	Investments in subsidiaries.....	14
Note 9.	Investments in associates	22
Note 10.	Trade and other receivables	24
Note 11.	Other financial assets.....	29
Note 12.	Cash and cash equivalents.	31
Note 13.	Loans and borrowings	38
Note 14.	Provisions, contingent assets and liabilities.....	47
Note 15.	Income from ordinary activities	88
Note 16.	Other income	91
Note 17.	Costs of services rendered.	92
Note 18.	Administrative expenses.	93
Note 19.	Other expenses.....	95
Note 20.	Finance Income and Expenses.....	96
Note 21.	Net foreign exchange difference.....	97
Note 22.	Income tax.....	98
Note 23.	Related party disclosures.....	99
Note 24.	Capital management.	102
Note 25.	Measuring fair value on a recurring and non-recurring basis	102
Note 26.	Operating Segments.....	107
Note 27.	Events occurring after the reporting period.	111

Notes to Unaudited Condensed Consolidated Interim Financial Statement for interim financial information of EPM Group for the periods ended June 30, 2024, 2023 and December 31, 2023

(In millions of Colombian pesos, unless otherwise indicated)

Note 1. Reporting entity

Empresas Públicas de Medellín E.S.P. and subsidiaries (hereinafter "EPM Group" or "The Group") is the parent company of a multi-Latin business group made up of 46 companies and 6 structured entities¹; with presence in the rendering of public utilities in Colombia, Chile, El Salvador, Guatemala, Mexico and Panama.

Empresas Públicas de Medellín ESP (hereinafter EPM), the parent company of the "EPM Group", is a decentralized entity of the municipal order, created in Colombia through Agreement 58 of August 6, 1955, of the Administrative Council of Medellín, as an autonomous public establishment. It was transformed into an industrial and commercial company of the State of municipal order, by Agreement 069 of December 10, 1997, of the Council of Medellín. Due to its legal nature, EPM is endowed with administrative and financial autonomy and own equity, in accordance with Article 85 of Law 489 of 1998. The capital with which it was established and operates, as well as its equity, is public nature, being its sole owner of the municipality of Medellín. Its main address is at Carrera 58 No. 42-125 in Medellín, Colombia. It does not have an established term of duration.

EPM provides residential public services of aqueduct, sewage, energy, and distribution of fuel gas. It can also provide the residential public services of cleaning, treatment, and use of garbage, as well as the complementary activities of one of these public services.

The Group offers its services through the following segments, whose activities are described in Note 27 Operating Segments: Power Generation and Marketing, Energy Distribution and Commercialization and Electricity Transmission, Natural Gas Distribution and Marketing, Water Supply and Marketing, Wastewater Management and Marketing, Solid Waste Management and Marketing. In addition, the other segment includes participation in the telecommunications business, through the associated company UNE EPM Telecomunicaciones S.A. and its subsidiaries: Edatel S.A. E.S.P, Orbitel Servicios Internacionales S.A.S. - OSI, Cinco Telecom Corporation - CTC and Colombia Móvil S.A. E.S.P and the associated Inversiones Telco S.A.S. and its subsidiary Emtelco S.A.S.; offering voice, data, Internet, professional services, data center, among others.

The Group's condensed consolidated interim financial statements for the period ended June 30, 2024, were authorized by the Board of Directors for publication on August 13, 2024.

Note 2. Significant accounting policies

2.1 Basis for the preparation of the condensed consolidated interim financial statements

The Group's condensed consolidated interim financial statements are prepared in accordance with the Accounting and Financial Reporting Standards accepted in Colombia (NCIF) and adopted by the General Accounting Office of the Nation through Resolution 037 of 2017, Resolution 056 of 2020, Resolution 035 and 0197 of 2021 and Resolution CGN 267 of 2022 (hereinafter, IFRS adopted in Colombia). These accounting and financial reporting standards are based on the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB), as well as the interpretations issued by the Interpretations Committee (IFRIC). These financial statements are harmonized with the accounting principles generally accepted in Colombia enshrined in the Appendix to Decree 2420 of 2015 and its subsequent amendments.

The condensed consolidated interim financial statements have been prepared in accordance with the International Accounting Standard (IAS) 34: Interim Financial Reporting, as adopted in Colombia, following the same accounting policies used in the preparation of the most recent annual Financial Statements of the Group.

These condensed intermediate consolidated financial statements do not include all the information and disclosures that are normally required for the complete annual financial statements and must be read together with the Group's consolidated financial statements for the year ended on December 31, 2023.

The presentation of the financial statements in accordance with the IFRS adopted in Colombia requires making estimates and assumptions that affect the amounts reported and disclosed in the financial statements, without undermining the reliability of the financial information. Actual results may differ from such estimates. Estimates and assumptions are constantly reviewed. The review of accounting estimates is recognized for the period in which they are reviewed if the review affects said period or in the review period and future periods. The estimates made by Management when applying the IFRS adopted in Colombia, which have a material effect on the financial statements, and those that imply significant judgments for the annual financial statements, are described in greater detail in Note 4 Significant accounting judgments, estimates and causes of uncertainty in the preparation of the financial statements.

EPM and each of the subsidiaries present separate or individual financial statements, as appropriate, for compliance with the control entities and for internal administrative monitoring and providing information to investors.

Assets and liabilities are measured at cost or amortized cost, except for certain financial assets and liabilities and investment properties that are measured at fair value. Financial assets and liabilities measured at fair value correspond to those that are classified in the category of assets and liabilities at fair value through results, some equity investments at fair value through equity, as well as all financial derivative assets and recognized liabilities that are designated as hedged items in a fair value hedge, whose carrying amount is adjusted for changes in fair value attributed to the hedged risks.

The consolidated financial statements are presented in Colombian pesos and their figures are expressed in millions of Colombian pesos.

2.2. Changes in estimates, accounting policies and errors

2.2.1. Changes in accounting policies

During 2024, the accounts practices apply in the Group's condensed consolidated interim financial statements are consistent with the year 2023, except for the following changes:

New standards implemented.

During 2024, the Group don't required the implementation on IFRS changes (new standards, amendments, or interpretations), issued by the Standards Council International Accounting Standards (IASB)

2.2.2. Adoption of new and revised Standards

Changes to IFRS (new standards, amendments, and interpretations), which have been published during the period, but have not yet been implemented by the Group, are detailed below:

Standard	Mandatory Application Date	Exchange rate
IFRS 17 Insurance Contract.	January 1, 2023 Not incorporated in Colombia by the public sector.	Standard
IFRS 17 Insurance Contract - Initial application with IFRS 9 and comparative information -	January 1, 2023 Not incorporated in Colombia by the public sector.	Amendment
IAS 12 Internacional Tax Reform – Rules of the second pillar model.	January 1, 2023 Not incorporated in Colombia by the public sector.	Amendment
IFRS 16 - Leases - Lease liability on a sale and leaseback	January 1, 2024 Not incorporated in Colombia by the public sector.	Amendment
IAS 1 - Presentation of financial statements - Noncurrent liabilities with agreed conditions	January 1, 2024 Not incorporated in Colombia by the public sector.	Amendment
IAS 7 y IFRS 7 - Supplier financing agreements	January 1, 2024 Not incorporated in Colombia by the public sector.	Amendment
IAS 21 - Effects of variations in foreign currency exchange rates - Lack of interchangeability	January 1, 2025	Amendment

IFRS 17 Insurance Contract. Issued in May, 2017, replacing IFRS 4 which was addressed as a provisional standard, that was developed in phases.

IFRS 17 resolves the comparison inconveniences generated by the application of IFRS 4, as it allowed for the application of local standards and historical values in insurance contracts. Now, with these new standards, all insurance contracts shall be registered consistently and with current values, generating more useful information for stakeholders, which shall allow for a better understanding of the financial position and the profitability of insurance companies, awarding a more uniform focus for presentation and measurement for all insurance contracts.

Initially, IFRS 17 was defined as being mandatory for annual periods beginning on or after January 1, 2021. However, at the request of international insurance companies, the IFRS Foundation, through the amendment issued in June 2020, extended its application for two additional years, to be required for annual periods beginning on or after January 1, 2023. Early application was permitted if IFRS 9 was applied. It has not been incorporated in Colombia for public sector companies.

The Group is evaluating the impacts that could be generated by applying this amendment, although it is estimated that future adoption will not have an impact on the financial statements, since these types of transactions are not present.

IFRS 17 - Insurance Contracts - Initial application with IFRS 9 and comparative information. Issued in December 2021 to reduce temporary accounting mismatches between financial assets and liabilities of insurance contracts that may arise in the comparative information presented by the initial application of

IFRS 17, when IFRS 9 also applies to the entity, the overlapping classification of the financial asset is allowed to improve the usefulness of the comparative information for investors.

This will give insurance companies an option to present comparative information on financial assets. The classification overlay allows entities to align the classification and measurement of a financial asset in the comparative information with what they expect. The financial asset would be classified and measured in the initial application of IFRS 9, considering the business model and the characteristics of the cash flow it generates. Any difference from this application would go to retained earnings.

If, for example, using the classification overlay, an entity presented a financial asset previously measured at amortized cost rather than at fair value through profit or loss, the carrying amount of that asset at the date of transition to IFRS 17 would be its fair value measured at that date. Applying section C28D of IFRS 17, any difference in the carrying amount of the financial asset at the date of transition resulting from applying the classification overlap would be recognized in opening retained earnings.

This amendment adds sections C28A to C28E and C33A and became effective on the date of initial application of IFRS 17, which was January 1, 2023. It has not been incorporated in Colombia for public sector companies.

The Group is evaluating the impacts that could be generated by applying this amendment, although it is estimated that future adoption will not have an impact on the financial statements, since these types of transactions are not present.

IAS 12 International Tax Reform - Pillar II Model Rules. This amendment was issued in May 2023 to align the content of IAS 12 with the implementation of Pillar 2 model rules published by the Organization for Economic Cooperation and Development (OECD), which establishes the creation of an "additional and domestic minimum supplementary tax" worldwide, to be applied to profits in any jurisdiction whenever the effective tax rate, determined on a jurisdictional basis, is lower than the minimum rate of 15% required by the Second Pillar. In this way avoiding the erosion of the tax base in international transactions in a digitized economy. Each jurisdiction will determine its second pillar legislation for tax purposes.

The purpose of this amendment is to improve the usefulness of the information for investors by making three key disclosures and, at the same time, while the effects of this pillar on organizations and the market are evolving and becoming known worldwide, an exception to recognize and disclose deferred tax assets and liabilities caused by the second pillar may be temporarily applied. The disclosures established in the standard's paragraphs are the following: 88A - An entity shall disclose whether or not it applied the Pillar 2 exception in deferred taxes (assets and liabilities); 88B - An entity shall separately disclose Pillar 2 income and expenses in current taxes; 88C and 88D - An entity shall disclose the possible impacts or exposure of the entity to Pillar 2 if there are standards (drafts or final standards), but they are not yet in force, providing qualitative and quantitative information according to the example provided in the standard.

The amendments are effective according to the paragraphs, for paragraphs 4A and 88A immediately with retrospective application according to IAS 8 and paragraphs 88B to 88D retroactively as of January 1, 2023. It has not been incorporated in Colombia for public sector companies.

The Group is evaluating the impacts that could be generated by applying this amendment, although it is estimated that future adoption will not have an impact on the financial statements, since these types of transactions are not present.

IFRS 16 - Leases - Lease liability in a sale and leaseback. It seeks to establish the accounting for a sale and leaseback asset sale after the transaction date of the sale.

The amendment specifies the requirements a seller-lessee must use to quantify the lease liability arising on the sale and leaseback for the seller-lessee not to recognize any gain or loss related to the right of use it retains. The amendment is intended to improve the requirements for recording sale and leaseback under IFRS 16, since IFRS 16 did not specify the measurement of the liability arising in a sale and leaseback transaction.

This modification will not change the accounting for leases that do not arise in a sale and leaseback transaction.

The amendment adds paragraphs 102A, C1D and C20E and modifies paragraph C2. A new heading is added before paragraph C20E. New text is underlined and deleted text is crossed out.

The Group is evaluating the impacts that could be generated by applying this amendment, although it is estimated that future adoption will not have an impact on the financial statements, since these types of transactions are not present.

The amendment must be applied prospectively for the annual periods that start from January 1, 2024. Early application is permitted.

IAS 1 Presentation of Financial Statements - Non-current liabilities with covenants. This amendment was issued in October 2022 to improve the information companies provide about long-term debt with financial conditions, also known as "covenants," for investors to be able to understand the risk they face when a company has liabilities with covenants classified as non-current, but, due to default on said covenants, the debt must be repaid within twelve months. For this reason, the company is required to disclose information about these covenants in the notes to the financial statements, improving the information provided about long-term debt with covenants, allowing investors to understand the risk that said debt may become repayable early. Consequently, this amendment requires an entity to review its loan agreements to determine whether or not the classification of loans will change at the cut-off date based on the circumstances, data and context at that time, and on informed judgment, rather than on management's expectations, as set out in paragraphs 74 and 75A.

The amendment adds paragraphs 72B, 76ZA and 139W and amends paragraphs 60, 71, 72A, 74 and 139U. It adjusts the previous amendment to IAS 1 published in January 2020 under the title "Classification of Liabilities as Current or Non-Current" and requires a simultaneous application of the latter two amendments in the same period.

If an entity applies those amendments for an earlier period after the issuance of Non-current liabilities with covenants (see paragraph 139W), it shall also apply Non-current liabilities with covenants for that period. If an entity applies the Classification of Liabilities as Current or Non-Current for a prior period, it shall disclose that fact.

The amendments are effective for annual periods beginning on or after January 1, 2024 retroactively, in accordance with IAS 8, with early adoption allowed.

The Group is evaluating the impacts that could be generated by applying this amendment, although it is estimated that future adoption will not have an impact on the financial statements, since the event is not expected to occur.

IAS 7 and IFRS 7 - Supplier financing arrangements. An amendment published in May 2023 to help users obtain the information they need from the financial statements to understand the effects of supplier financing arrangements on an entity's financial statements and to compare one entity with another.

The disclosures are intended to provide users with information to help them assess how supplier financing arrangements affect an entity's liabilities and cash flows and understand the effect of supplier financing arrangements on an entity's exposure to liquidity risk and how the entity might be affected if the arrangements were no longer available to it.

The amendment indicates that arrangements that are solely credit enhancements to the entity (e.g., financial guarantees, including letters of credit used as collateral) or instruments used by the entity to settle amounts due directly with a supplier (e.g., an entity uses a credit card to settle the amount due to a supplier and will instead have an obligation to pay the issuing bank) are not supplier financing arrangements.

This amendment requires entities to provide information on these financial obligations arising from specific agreements with suppliers, including details such as expected settlement periods, significant contractual terms and any other relevant elements related to these agreements.

The Group is evaluating the impacts that may be caused by the application of this amendment.

IAS 21 - The Effects of Changes in Foreign Exchange Rates - Lack of Exchangeability. The purpose of this amendment, issued in August 2023, is to establish a consistent approach to assessing whether or not a currency is convertible into another currency and if not, what procedure to apply when conversion does not occur and what type of disclosures should be provided ensure useful financial information.

The amendment establishes that a currency is convertible into another currency if there is an exchange for another currency in an administratively normal delay, under a market or exchange mechanism that allows generating enforceable rights or obligations and the amount is not insignificant.

The currency conversion occurs at the time of measurement or for a specific purpose, for which two steps are applied: Evaluating whether the currency is convertible and estimating the spot exchange rate. This is done through an evaluation question - is the currency convertible? If so, the requirements established in IAS 21 apply and, if not, an estimate of the spot exchange rate is applied, which represents the exchange rate used in an immediate delivery transaction and between market participants.

The amendment to IAS 21 is mandatory for annual periods beginning on or after January 1, 2025 and does not apply to the restatement of comparative information. Instead, it provides guidelines for replacement and allows early application.

The Group is evaluating the impacts that applying this modification may incur. However, it is estimated that future adoption will not have an impact on the financial statements.

Note 3. Seasonality

The operations of EPM Group are not subject to significant seasonal variances

Note 4. Significant accounting judgments, estimates and causes of uncertainty in the preparation of the financial statements.

The significant judgments and assumptions applied in these condensed consolidated interim financial statements are the same as those applied in the Group's consolidated financial statements as at and for the year ended December 31, 2023.

Note 5. Significant transactions carried out and other relevant aspects that occurred during the period.

As of June 31, 2024, significant transactions and other relevant aspects occurred during the period, other than those of the Group's normal course of business, are related to:

5.1. Expenses and others related to the Ituango hydroelectric plant contingency:

- Progress continues to be made in the works for the start-up of the Project according to the proposed schedules.
- The hydroelectric plant has a physical progress of 92.94% (December 31, 2023: 92.56%).
- Cost and progress of the construction of the Ituango hydroelectric power plant for \$7,400,643 (see note 7).

Regarding the contingency, EPM Group has recognized the following items in its Condensed consolidated interim financial statements as of June 30, 2024:

- Provision balance of \$38,464 for the attention of those affected in Puerto Valdivia, for compensation for consequential damages, loss of profits and moral damages, due to the rising waters of the Cauca River because of the blockage of the project on April 28, 2018. During 2024 the provision was adjusted by \$1,650 as financial expense, \$595 as recovery income and payments have been made for \$176. (see note 14.1.4).
- Provision balance of \$32,469 for environmental and social contingency, established by the specific action plan for the recovery of the parts affected by the events of the Cauca River detour tunnel clogging that the project had on April 28, 2018, and by the closing of floodgates that decreased the flow of the river downstream of the project. During 2024 the provision was adjusted by \$2,893 as financial expense and provision expense, recovery income \$165 and payments have been made for \$8,915. (see note 14.1.1).
- Balance of litigation provision of \$1,258,947 of which \$793,082, corresponding for the Penalty Clause for Failure to Comply with Milestones derived from the arbitration award between

Hidroituango and EPM and \$465,865 384 corresponding to class actions of downstream communities affected by the contingency. During 2024 the provision has been adjusted by \$30,990 as provision and financial expense and \$1,448 as recovery income. During the period no payments have been made. (see note 14.1.2).

5.2. Income recognition of the Hidroituango reliability charge:

In 2024, reliability charge income of COP 586,704 was recognized, corresponding to the second allocation of Firm Energy Obligations (FEO) of the Ituango Power Plant (these resources were deposited in a trust managed by XM under CREG Resolution 194 of 2020) and COP 74,211 for financial returns. These resources were delivered to EPM once the requirements established in CREG Resolution 071 of 2006 were met.

5.3. Claim Milestone 10 Hidroituango:

The company HIDROELÉCTRICA ITUANGO S.A., which entered into the BOOMT contract with EPM for the construction, assembly, operation and maintenance of the Ituango hydroelectric power plant, filed a claim before the Arbitration Center of the Chamber of Commerce of Medellín due to an alleged breach of one of its contractual commitments. It is important to point out that there is not yet a litigation process for EPM because, to date, a court of arbitration has not been constituted. Therefore, the claim has not yet been admitted. EPM's legal units are analyzing the matter to prepare its defense in case the lawsuit is admitted by the court.

Note 6. Surpluses

The Group transfers on a scheduled basis amounts corresponding to retained earnings (“Surpluses”) to to the special District of Science, Technology and Innovation of Medellín, which is the sole owner of the equity of EPM, the amounts paid during the six months ended June 30, 2024 were \$1,286,471; detailed as follows: \$1,129,584 ordinary and \$156,887 extraordinary (June 30, 2023 \$1,020,217; detailed as follows: \$895,800 ordinary and \$124,417 extraordinary).

Note 7. Property, plants and equipment, net

The following is a detail of the carrying amount of property, plant, and equipment:

Property plant and equipment	June 30 2024	December 31 2023
Cost	64,683,000	61,754,128
Accumulated depreciation and impairment loss	(16,174,948)	(15,149,618)
Total	48,508,052	46,604,510

- Amounts stated in millions of Colombian pesos -

The movement in cost, depreciation and impairment of property, plant and equipment is detailed below:

June 30, 2024	Networks, lines and cables	Plants, ducts and tunnels	Construction in Progress ¹	Grounds and buildings	Machinery and equipment	Communication and computer equipment	Furniture and fixtures and office equipment	Other Property, Plant and Equipment ²	Total
Initial Balance	18,966,419	18,565,618	10,950,755	10,222,780	1,566,499	589,097	188,373	704,589	61,754,130
Additions ³	14,495	15,002	2,117,000	4,594	4,635	6,927	2,108	117,377	2,282,138
Advances delivered (amortized) to third parties	(243)	-	(8,583)	-	-	855	-	(714)	(8,685)
Transfers (-/+) ⁴	708,386	616,983	(1,549,628)	47,272	23,503	18,852	1,671	73,182	(59,779)
Dispositions (-)	(10,931)	-	(2)	(2)	(8)	-	(3)	(537)	(11,483)
Withdrawals (-)	(24,473)	(13,796)	(653)	(5,290)	(14,307)	(28,096)	(5,593)	(2,234)	(94,442)
Foreign currency conversion effect	461,703	143,456	70,280	43,551	61,798	15,437	3,205	7,538	806,968
Other Changes	34,287	(26,851)	8,310	2,785	(8,873)	8,322	1,366	(5,192)	14,153
Final cost balance	20,149,643	19,300,412	11,587,479	10,315,690	1,633,247	611,394	191,127	894,009	64,683,000
Accumulated depreciation and impairment loss									
Accumulated depreciation and impairment loss	(6,940,463)	(5,360,697)	(38,737)	(1,314,818)	(798,552)	(376,688)	(112,484)	(207,179)	(15,149,618)
Period depreciation	(316,607)	(256,550)	-	(94,382)	(37,888)	(33,587)	(4,574)	(10,807)	(754,395)
Capitalized depreciation	-	(10)	-	(10,542)	(128)	-	(2)	(249)	(10,931)
Dispositions (-)	4,107	-	-	(1)	5	-	3	424	4,538
Withdrawals (-)	12,205	10,885	-	5,059	10,249	27,293	5,545	2,406	73,642
Transfers (-/+) ⁴	-	-	-	-	-	-	(538)	-	(538)
Foreign currency conversion effect	(200,683)	(86,343)	-	(10,325)	(30,746)	(11,038)	(2,285)	(4,994)	(346,414)
Other changes	(2,354)	13,335	-	(217)	5,469	(1,760)	(33)	(5,672)	8,768
Final Accumulated depreciation and impairment loss	(7,443,795)	(5,679,380)	(38,737)	(1,425,226)	(851,591)	(395,780)	(114,368)	(226,071)	(16,174,948)
Total balance, properties, plant, and equipment, net	12,705,848	13,621,032	11,548,742	8,890,464	781,656	215,614	76,759	667,938	48,508,052
Advances delivered to third parties									
Initial Balance	267	-	120,660	-	-	1,075	-	1,248	123,250
Movement (+)	(243)	-	10,300	-	-	-	-	37	10,094
Movement (-)	-	-	(18,883)	-	-	855	-	(750)	(18,778)
Difference in conversion adjustment change	14	-	(420)	-	-	156	-	-	(250)
Final Balance	38	-	111,657	-	-	2,086	-	535	114,316

Amounts stated in millions of Colombian pesos -

2023	Networks, lines and cables	Plants, ducts and tunnels	Construction in Progress ¹	Lands and buildings	Machinery and equipment	Communication and computer equipment	Furniture and fixtures and office equipment	Other Property, Plant and Equipment ²	Total
Initial Balance	18,677,076	17,124,288	10,197,406	10,069,042	1,558,316	604,385	194,061	529,459	58,954,033
Additions ³	72,089	90,130	5,035,127	29,366	133,735	44,093	3,976	115,608	5,524,124
Advances delivered (amortized) to third parties	(3,186)	-	83,038	-	-	369	-	750	80,971
Transfers (-/+) ⁴	1,645,154	1,884,466	(4,150,211)	260,029	92,780	23,485	3,408	100,323	(140,566)
Provisions (-)	(90,587)	-	(4,025)	(3,173)	(34)	(339)	(47)	(5,321)	(103,526)
Withdrawals (-)	(89,768)	(45,001)	(6,895)	(2,374)	(36,193)	(35,432)	(1,912)	(4,260)	(221,835)
Foreign currency conversion effect	(1,298,824)	(430,683)	(185,177)	(127,908)	(186,472)	(48,283)	(11,079)	(24,106)	(2,312,532)
Other Changes	54,465	(57,635)	(18,457)	(2,201)	4,367	819	(33)	(7,866)	(26,541)
Final cost balance	18,966,419	18,565,565	10,950,806	10,222,781	1,566,499	589,097	188,374	704,587	61,754,128
Accumulated depreciation and impairment loss									
Accumulated depreciation and impairment loss	(6,956,340)	(5,166,607)	(2,181)	(1,133,535)	(812,609)	(385,432)	(112,629)	(203,083)	(14,772,416)
Period depreciation	(614,675)	(458,249)	-	(182,995)	(82,775)	(61,780)	(9,140)	(18,452)	(1,428,066)
Capitalized depreciation	-	-	-	(268)	(13)	(1)	-	-	(282)
Impairment for the period	(34,535)	(12,056)	(36,556)	(7,042)	(14,593)	(1,000)	(382)	(9,831)	(115,995)
Dispositions (-)	59,899	-	-	470	31	253	46	4,588	65,287
Withdrawals (-)	51,071	18,602	-	1,600	24,685	34,459	1,857	3,558	135,832
Transfers (-/+)	-	-	-	3	14	214	-	(232)	(1)
Foreign currency conversion effect	554,111	255,486	-	29,976	91,930	36,374	7,797	16,543	992,217
Other changes	6	2,127	-	(23,029)	(5,222)	224	(33)	(267)	(26,194)
Final Accumulated depreciation and impairment loss	(6,940,463)	(5,360,697)	(38,737)	(1,314,820)	(798,552)	(376,689)	(112,484)	(207,176)	(15,149,618)
Total balance, properties, plant, and equipment, net	12,025,956	13,204,868	10,912,069	8,907,961	767,947	212,408	75,890	497,411	46,604,510
Advances delivered to third parties									
Initial Balance	3,815	-	48,586	-	-	993	-	498	53,892
Movement (+)	-	-	(48,528)	-	-	-	-	-	(48,528)
Movement (-)	(3,186)	-	131,566	-	-	369	-	750	129,499
Difference in conversion adjustment change	(363)	-	(10,964)	-	-	(288)	-	-	(11,615)
Final Balance	266	-	120,660	-	-	1,075	-	1,248	123,249

- Amounts stated in millions of Colombian pesos -

- ¹ Includes capitalization of borrowing costs for \$37,409 (2023: \$247,965), the weighted average rate used to determine the amount of borrowing costs was 14,2% in pesos (2023: 9.85%) and the dollars rate, 7,91% (2023: 4.51%). %. Additionally, it includes right-of-use assets associated with construction in progress amounting to \$3,671 (2023: \$2,611).

The main projects under construction are as follows:

Project	June 2024	December 2023
Ituango Hydroelectric plant ^{1.1}	7,400,643	6,751,530
Other EPM Projects	1,130,678	1,070,720
Power Distribution Lines - CARMAR	731,767	574,684
Construction, extension, remodeling and maintenance of DECA substations, networks, lines and cables and subsidiaries	578,817	502,722
Refill Posts and Trafs - EPM	192,562	164,157
Substations, lines, network growth, loss reduction and replacement of ENSA technology	174,871	136,237
Expansion of the STN, STR, networks, lines and CENS loss control	163,872	143,184
Other Group Subsidiary Projects	149,418	107,602
Adequacy of drinking water plant - EPM	141,416	131,050
Substations, networks, lines and CHEC loss control	132,569	114,662
Replacement and Expansion Substations, networks, lines and ESSA loss control	115,894	126,992
Medium Voltage Quality Improvement - EPM	83,780	66,463
Projects EMVARIAS - Vaso Altair (Phase 3), leachate treatment plant and others	79,174	38,901
Distribution networks, quality compensation FISDL-SIGET and other Delsur	67,605	57,995
Guatapé Modernization - EPM	67,211	58,286
Western Chain - EPM	57,740	139,664
SDL Refill and Expansion - EPM	52,696	16,779
Manantial Plant Modernization - EPM	47,896	46,727
Caldas La Estrella Interconnect - EPM	42,889	99,602
Construction Potabilization and WWTP plants, aqueduct and sewerage networks Aguas Regionales	37,025	43,077
Expansion and Reinforcement of Oriental Machado Conduit - EPM	35,825	151,981
Expansion and repositioning of EDEQ Substations, Networks, Lines and Cables	20,397	20,641
TEPUY Photovoltaic Solar Park - EPM	19,204	262,450
Ayurá Plant Modernization - EPM	12,944	11,268
Expansion circuit yulimar Manantiales - EPM	11,849	55,733
Uraba Nueva Colina Apartado Substation Connection	-	15,530
Expansión Envigado sector Capiro - EPM	-	3,432
Total	11,548,742	10,912,069

Amounts stated in millions of Colombian pesos -

^{1.1} As of June 30, 2024, 2024, the construction of the Ituango Hydroelectric Power Plant presented physical progress of 92.94% (2023: 92.56%), which corresponds to the October 2023 version of the schedule and includes the effects the project has suffered due to the sanitary emergency caused by COVID-19. In addition, as inspections are carried out on the missing work fronts and after the contingency, additional work requirements have been defined to guarantee the project's stability. This situation made it necessary to reconfigure longer deadlines and include additional work activities in the schedule.

In January 2024, the contractor CYS, which is in charge of the final civil works of units 5 to 8, began mobilizing equipment and adapting facilities, such as the figuring workshop, the industrial water tank, the carpentry workshop and the crusher. The contractor ESTYGMA (slope stabilization works Km 0+900), in areas A and D of the slope, began stabilization, adaptation, loading and removal of material from the landslide on the right bank of the Tenche road, in pre-plug 2. In addition, work began on the anti-return system, filling the annular space in the micropiles, and injecting expansive resin for the TDD plugging. The assembly of the platform of the primary pumping system continues, and the topographic survey of the state of the infiltration channel of the left margin of the TDI was carried out. The drilling up to the vault area for consolidation injection of pre-plug 1 was completed.

The fourth sphere launching stage was carried out in February 2024, achieving 96.5% progress in this activity. Sphere launching to pre-plug No. 2 in the southern zone powerhouse was completed, the site was prepared and machinery was positioned to begin activities in the TDD. The contractor is moving forward with assembling the concrete production plant (anti-landslide concrete and 12°C refrigerated concrete) in pre-plug 1. The first drilling stage corresponding to the section of the rock massif between the intermediate discharge slab and the TDD vault was executed in the stabilization works of km 0 + 900 zone A. Excavation and treatments began in the upper part of the slope, and assembly of mechanical

bulkhead 2 was begun to later carry out the buoyancy tests. It is estimated to start installing the mechanical bulkhead in the upper conduit 2 as of April 15, 2024.

The placement of synthetic material in pre-plug 2 was completed in March 2024, and the placement of anti-landslide concrete in pre-plug 2 was completed. The anti-landslide concrete in pre-plug 1 was completed, the drilling for the binder injections in gallery 290 was begun, and the binder injections from plaza 435 were started. The work in the southern zone powerhouse vault (units 7 and 8) and the demolition of plug IV were also started.

In April 2024, the demolition of the IV access plug to the right diversion tunnel (TDD, for the Spanish original) was completed, the removal of CDW material inside the right-TDD detour tunnel began, the rehabilitation of the D-South gallery was started, concrete was cast for the safety plug downstream of pre-plug 2, the mechanical bulkhead was immersed for its installation in upper conduit No.2, drilling began for the binder in the upper part of the gate wells (Romerito) and the removal of CDW material in the surge tank 2 began.

In May 2024, the consolidation injections in pre-cap 1 of the TDD were completed, the excavation of drainage gallery A in the slope of km 0 + 900 began, the excavation of drainage gallery B in the slope of km 0 + 900 began, the removal of CDW material from the southern area of the powerhouse began, DCN delivered EPM the bulkhead of upper conduction No.2 to start depressurization and EPM released the entrance to the contractor CYS for the concrete works inside the upper conduit No. 2 to start the depressurization, and EPM granted access to the contractor CYS for the concrete works inside upper conduit No. 2.

In June 2024, excavations began in zone D South of the slope at km 0 + 900 - left margin dam road - Ituango, concrete was poured for the 11 m long priority plug upstream of the definitive plug (plug 10) in the right deviation tunnel, with the pouring of the foundation concrete for slope protection downstream of pre-plug 2 and the first concrete was casted in the area of the missing lining of upper conduit No. 2.² Includes equipment and vehicles of the vehicle fleet, medical and scientific equipment, property, plant and equipment in assembly, property, plant and equipment in transit and replacement assets, transportation, traction and lifting equipment, dining equipment, kitchen, pantry, and hospitality.

³ Includes purchases, capitalizable disbursements that meet the recognition criteria, assets received from third parties, and costs for dismantling and removal of items of property, plant, and equipment. As of June 30, 2024, and December 2023, no government grants were received.

⁴ Corresponds to the transfers to operation, the most representative being of EPM for \$1,115,093, Elektra Noreste S.A. \$90,232, AFINIA \$85,211, ESSA \$67,953, Empresa Eléctrica de Guatemala \$55,603, CENS \$36,578, Delsur S.A. \$35,758, CHEC \$26,384 and others for \$36,816.

Property, plant, and equipment additions for \$2,282,138 (2023: \$5,524,124) are taken as effective items, plus the movement of advances of -\$8,685 (2023: \$80,971), minus costs of loans for \$37,409 (2023: \$247,965), minus the movement of environmental provisions and decommissioning of \$256,970 (2023: \$234,553), and other items amounting to \$10,931 (2023: \$-282).

The assets subject to operating leases are the following: networks, lines and cables, electrical infrastructure for telecommunications operators installing networks, specifically poles. Plants, ducts and tunnels of the contract to connect Ecopetrol to the NTS (Magdalena Medio substation) for a net carrying amount of \$48,922 (2023: \$49,682).

The Group's most significant commitments for the acquisition of property, plant and equipment as of the cut-off date amount to \$3,944,189 (2023: \$4,090,472). These commitments are mainly represented by EPM and correspond mostly to investment, expansion and replacement projects.

Note 8. Investments in subsidiaries

The detail of the Group's subsidiaries as of the date of the reporting period is as follows:

Name of the subsidiary	Ref	Location (Country)	Main Activity	Percentage of ownership and voting rights		Non-controlling party share percentage		Date of establishment
				2024	2023	2024	2023	
Empresa de Energía del Quindío S.A. E.S.P. (EDEQ)		Colombia	It provides public electric power services by buying sales and distribution of electric power.	92.85%	92.85%	7.15%	7.15%	1988/12/22
Central Hidroeléctrica de Caldas S.A. E.S.P. (CHEC)		Colombia	It provides public energy services, operating power generating plants, transmission and sub transmission lines and distribution networks, as well as the marketing, import distribution and sale of electric power.	80.10%	80.10%	19.90%	19.90%	1950/09/9
Electrificadora de Santander S.A. E.S.P. (ESSA)		Colombia	It provides public electric power services by buying sales marketing and distribution of electric power.	74.05%	74.05%	25.95%	25.95%	1950/09/16
Centrales Eléctricas del Norte de Santander S.A. E.S.P. (CENS)		Colombia	It provides public electricity services, purchase export, import, distribution and sale of electric power construction and operation of generating plants, substations transmission lines and distribution networks.	91.52%	91.52%	8.48%	8.48%	1952/10/16
Caribemar de la Costa S.A.S. E.S.P. (AFINIA)		Colombia	It provides public electricity distribution and marketing services, as well as the implementation of all related activities, works, services and products.	100%	100%	-	-	2020/10/1
Elektra Noreste S.A. (ENSA)	(1)	Panamá	Acquires power, transports, distributes to customers, transforms voltage, installs, it operates and maintains public lighting, authorized to generate energy up to a limit of 15 % of the maximum demand in the concession area.	51.17%	51.16%	48.83%	48.84%	1998/01/19
Hidroecológica del Teribe S.A. (HET)		Panamá	It finances the construction of the Bonyic hydroelectric project required to meet the growth of the energy demand of the Panama isthmus.	99.68%	99.68%	0.32%	0.32%	1994/11/11
Empresa Eléctrica de Guatemala S.A. (EEGSA)		Guatemala	Provides electrical power distribution services.	80.90%	80.90%	19.10%	19.10%	1939/10/5
Gestión de Empresas Eléctricas S.A. (GESA)		Guatemala	It provides consulting and consulting services to electricity generation and transportation distribution companies.	100%	100%	-	-	2004/12/17
Almacenaje y Manejo de Materiales Eléctricos S.A. (AMESA)		Guatemala	Provides outsourcing services in the area of materials management.	99.94%	99.94%	0.06%	0.06%	2000/03/23
Comercializadora Eléctrica de Guatemala S.A. (COMEGSA)		Guatemala	Provides electrical energy marketing services.	80.52%	80.52%	19.48%	19.48%	1998/11/5
Transportista Eléctrica Centroamericana S.A. (TRELEC)		Guatemala	Provides Electrical Power Transmission Services.	80.90%	80.90%	19.10%	19.10%	1999/10/6
Enérgica S.A. (ENERGICA)		Guatemala	It provides construction and maintenance services for projects and goods in the electricity sector.	78.19%	78.19%	21.81%	21.81%	1999/08/31

Name of the subsidiary	Ref	Location (Country)	Main Activity	Percentage of ownership and voting rights		Non-controlling party share percentage		Date of establishment
				2024	2023	2024	2023	
Crediegsa S.A. (CREDIEGSA)		Guatemala	Provides staff recruitment and other administrative services	80.90%	80.90%	19.10%	19.10%	1992/12/1
Distribuidora de Electricidad del Sur (DELSUR)		El Salvador	Transformation, distribution and commercialization of electricity that supplies power to the central southern area of El Salvador in Central America.	86.41%	86.41%	13.59%	13.59%	1995/11/16
Innova Tecnología y Negocios S.A. de C.V.		El Salvador	Provision of specialized services in electrical engineering and the sale of electrical appliances to the users of electric power of the company Delsur.	86.41%	86.41%	13.59%	13.59%	2010/10/19
Aguas Nacionales EPM S.A. E.S.P.		Colombia	It provides residential public services of aqueduct, sewerage and toilet, waste treatment and use complementary activities and engineering services that are specific to these public services.	99.9997%	99.99%	0.00%	0.01%	2002/11/29
Aguas Regionales EPM S.A. E.S.P.		Colombia	Guarantee the provision of the public residential services of aqueduct sewerage and toilet and compensate for the lag in the infrastructure of these services in the partner municipalities.	74.57%	74.57%	25.43%	25.43%	2006/01/18
Empresa de Aguas del Oriente Antioqueño S.A. E.S.P.		Colombia	It provides residential public services of aqueduct and sewerage, as well as other complementary activities of each of these public services.	56.02%	56.02%	43.98%	43.98%	1999/11/22
Aguas de Malambo S.A. E.S.P.		Colombia	Dedicated to ensuring the provision of domestic public services of aqueduct sewerage and toilet in the jurisdiction of the municipality of Malambo Atlantic Department.	98.73%	98.52%	1.27%	1.48%	2010/11/20
Ecosistemas de Colima S.A. de C.V.		México	Dedicated to developing an executive project for the wastewater treatment plant, its construction equipment and operation, conservation and maintenance sludge stabilization in municipalities of the State of Colima.	100%	100%	-	-	2006/02/14
Ecosistemas de Tuxtla S.A. de C.V.		México	Dedicated to the construction, equipment, start-up, operation and maintenance of a wastewater treatment system with the modality of total private recoverable investment. Develop drinking water projects and drinking water plants.	100%	100%	-	-	2006/11/17
Ecosistema de Ciudad Lerdo S.A. de C.V.		México	A subsidiary dedicated to the construction, equipment, commissioning, operation and maintenance for 20 years of a wastewater treatment system in Lerdo Durango city, with the total recoverable private investment modality.	100%	100%	-	-	2007/04/24
Aquasol Morelia S.A. de C.V.		México	A subsidiary dedicated to the construction of a wastewater treatment plant, as well as the equipment and operation of that plant located in the town of Atapaneo in the municipality of Morelia Michoacan.	100%	100%	-	-	2003/11/13
Ecosistemas de Celaya S.A. de C.V.		México	Dedicated to the elaboration of the executive project for the wastewater treatment plant, as well as the treatment, transport and final disposal of solid waste and sludge at the Celaya city plant in Guanajuato state.	100%	100%	-	-	2008/12/5
Desarrollos Hidráulicos de Tampico S.A. de C.V.		México	Dedicated to the construction, equipment, expansion, improvement, maintenance and operation of water supply systems and sewerage services, collection, drainage and wastewater treatment works.	100%	100%	-	-	1995/08/25
Ecoagua de Torreón S.A. de C.V.		México	Dedicated to providing wastewater treatment operation services from any source, whether municipal or domestic, as well as activity related to wastewater treatment.	100%	100%	-	-	1999/10/25

Name of the subsidiary	Ref	Location (Country)	Main Activity	Percentage of ownership and voting rights		Non-controlling party share percentage		Date of establishment
				2024	2023	2024	2023	
Proyectos de Ingeniería Corporativa S.A. de C.V.		México	Provision of design services, engineering in general or construction, professional and technical services aimed at operating, administering, directing and in general carrying out all the activities necessary for the development of activities of any commercial, industrial or service type company, in your form of physical or moral person.	100%	100%	-	-	2008/08/1
Corporación de Personal Administrativo S.A. de C.V.		México	Provision of professional services aimed at operating, administering, directing and in general carrying out all the activities necessary for the development of activities of any commercial, industrial or service type enterprise in its form of physical or moral person, as well as administration, selection, recruitment and exchange of staff to perform functions within the facilities of the applicant companies.	100%	100%	-	-	2008/08/1
Aguas de Antofagasta S.A.		Chile	Construction and exploitation of public services for the production and distribution of drinking water and for the collection and disposal of wastewater through the exploitation of the sanitary concessions of the Health Services Company of Antofagasta S.A. (present Econssa Chile S.A.), And the realization of the other benefits related to these activities, all in the form and conditions established in the decrees with the Force of Law Nos. 382 and 70, both of the year 1998, of the Ministry of Public Works, and other relevant regulations. For this purpose, on December 29, 2003, Aguas de Antofagasta S.A. signed with the Health Services Company of Antofagasta S.A. (current Health Services concessionaire S.A. - Econssa S.A.) the "Contract for the transfer of the right to operate sanitary concessions", for a total period of 30 years from the date of your subscription.	100%	100%	-	-	2003/11/28
Empresas Varias de Medellín S.A. E.S.P.	(2)	Colombia	A subsidiary dedicated to the provision of the public toilet service within the framework of the integral management of solid waste.	99.98%	99.93%	0.02%	0.07%	1964/01/11
EPM Inversiones S.A.		Colombia	Dedicated to capital investment in domestic or foreign companies organized as utilities.	100%	99.99%	0.00%	0.01%	2003/08/25
Maxseguros EPM Ltd.		Bermuda	Negotiation, contracting and management of reinsurance for policies that cover the estate.	100%	100.00%	-	-	2008/04/23
Panamá Distribution Group S.A. - PDG		Panamá	Capital investment in companies.	100%	100.00%	-	-	1998/10/30
Distribución Eléctrica Centroamericana DOS S.A. - DECA II		Guatemala	It makes capital investments in companies engaged in the distribution and marketing of electrical energy and in providing telecommunications services.	100%	100.00%	-	-	1999/03/12
Inmobiliaria y Desarrolladora Empresarial de América S.A. (IDEAMSA)		Guatemala	A subsidiary dedicated to making investments in real estate.	80.90%	80.90%	19.10%	19.10%	2006/06/15
Promobiliaria S.A.	(3)	Panamá	Buy, sell, build, modify, manage, To lease and generally conclude any contract for the disposition, improvement, use and usufruct of real estate not necessary for the operation of ownership of the companies that make up the EPM Group.	100%	100%	-	-	2015/09/8

Name of the subsidiary	Ref	Location (Country)	Main Activity	Percentage of ownership and voting rights		Non-controlling party share percentage		Date of establishment
				2024	2023	2024	2023	
EPM Latam S.A.		Panamá	Make capital investments in companies.	100%	100%	-	-	2007/05/17
EPM Capital México S.A. de C.V.		México	It develops infrastructure projects related to energy, lighting, gas, telecommunications, sanitation, drinking water plants, sewerage, wastewater treatment, buildings, as well as their operation, studies and services.	100%	100%	-	-	2012/05/4
EPM Chile S.A.		Chile	It develops projects in energy, lighting, gas, telecommunications, sanitation plants for sewage treatment and sewage treatment, as well as providing such services and participating in all kinds of public or private tenders and auctions.	100%	100%	-	-	2013/02/22
Inversiones y Proyectos Hidrosur SpA		Chile	Participate in all types of contests, tenders, auctions whether public or private in the purchase of participations in national or foreign companies. Develop strategic alliances, joint venture partnerships, and enter into business collaboration agreements to compete for tenders, obtain concessions and/or authorizations. Provide any kind of advice and services directly or indirectly related to the activities carried out and in which society is involved.	100%	100%	-	-	2014/12/16
Tecnología Intercontinental S.A. de C.V. TICSÁ		México	Dedicated to the study, development, promotion and execution of industrial projects, to the design, manufacture assembly and assembly of machinery the development of technology including marketing, commercial representation and general trade.	100%	100%	-	-	1980/07/28
ENSA Servicios S.A.		Panamá	Provision of technical, commercial and any other complementary services to the provision of electricity, without limiting other similar, related and/or compatible services that constitute an added value to the activities described.	51.17%	51.16%	48.83%	48.84%	2017/11/29
Somos Servicios Integrados S.A.	(4)	Panamá	Integrate commercial establishments to promote digital commerce in an agile, secure and reliable way for clients/users of the Colombian society Empresas Públicas de Medellín E.S.P., its affiliates and subsidiaries; Likewise, offer financing alternatives to clients/users of the Colombian company Empresas Públicas de Medellín E.S.P., its affiliates and subsidiaries for the acquisition of goods and services, offer loyalty programs and new business models, which generate value and significant improvements. in the daily lives of people, companies and cities.	100%	-	-	-	2023/09/1
EPM Renovables S.A.		Panamá	Carry out management activities, strategic planning, participation in investments and businesses of renewable electricity generation and in the production of new sources of green fuels; research and development related to the generation of renewable electricity and new sources of green fuels; Investing in financial businesses and companies holding financial businesses, carrying out the operations and acts that are relevant to the holding and management of such investments; among other transactions permitted by law to corporations in the Republic of Panama.	100%	0%	-	-	2023/11/3

Name of the subsidiary	Ref	Location (Country)	Main Activity	Percentage of ownership and voting rights		Non-controlling party share percentage		Date of establishment
				2024	2023	2024	2023	
FID 20431 SOMOS EPM (Before Patrimonio Autónomo Financiación Social)		Colombia	Manage the resources and payments of the social financing program created to facilitate the purchase of appliances, appliances and products related to information technology by users.	100%	100%	-	-	2008/04/14
FID 20432 SOMOS CHEC		Colombia	Manage the resources and payments of the social financing program created to facilitate the purchase of appliances, appliances and products related to information technology by users.	80.10%	80.10%	19.90%	19.90%	2020/11/10
FID 20433 SOMOS EDEQ		Colombia	Manage the resources and payments of the social financing program created to facilitate the purchase of appliances, appliances and products related to information technology by users.	92.85%	92.85%	7.15%	7.15%	2020/11/10
FID 20434 SOMOS ESSA		Colombia	Manage the resources and payments of the social financing program created to facilitate the purchase of appliances, appliances and products related to information technology by users.	74.05%	74.05%	25.95%	25.95%	2020/11/10
FID 269 CONSIGUELO CREDIEEGSA		Guatemala	Manage the resources and payments of the social financing program created to facilitate the purchase of appliances, appliances and products related to information technology by users.	80.90%	80.90%	19.10%	19.10%	2022/01/5
FID 20435 SOMOS CENS		Colombia	Manage the resources and payments of the social financing program created to facilitate the purchase of appliances, appliances and products related to information technology by users.	91.52%	0.00%	8.48%	0.00%	2022/09/30

- (1) In May 2024, ENSA - Elektra Noreste S.A. repurchased 5,972 of its own shares from members of the group of former employees of IRHE.
- (2) EPM acquired 77.109.253 ordinary shares of EMVARIAS for an amount of \$ \$129,157.
- (3) In January 2024, EPM LATAM capitalized Promobiliaria for USD 122,180 at a value per share equal to one United States dollar (USD 1.00). In addition, in May 2024, EPM LATAM capitalized Promobiliaria for USD 407,045 at a value per share equal to one U.S. dollar (USD 1.00).
- (4) On January 26, 2024, it was approved to capitalize SOMOS with USD 55 million. In February 2024, the investment of the Somos Stand-alone Trust was reduced by \$9,279 and during May, the investment in SOMOS decreased by \$500, as a restitution of contributions according to the authorization of the Board of Directors of 02/16/2024, for administration expenses of the branch.

The financial information of the Group's subsidiaries that have significant non-controlling interests as of the date of the reporting period is as follows:

June 30, 2024	Current Assets	Non-current assets	Current liabilities	Non-current liabilities	Ordinary income	Period Result	Other Comprehensive income	Total end result	Statement of cash flows
						continued operations			
Elektra Noreste S.A. (ENSA)	964,484	2,998,601	1,335,761	1,469,480	1,660,505	187,358	86,143	273,501	46,421
Empresa Eléctrica de Guatemala S.A. (EEGSA)	975,108	2,043,416	647,766	844,258	1,563,405	129,233	201,190	330,423	35,588
Electrificadora de Santander S.A. E.S.P. (ESSA)	713,683	2,068,277	585,625	1,113,726	1,130,590	157,370	(29)	157,341	330,475
Centrales Eléctricas del Norte de Santander S.A. E.S.P. (CENS)	461,938	1,260,405	394,620	814,283	754,224	75,517	-	75,517	108,379
Distribuidora Eléctrica del Sur S.A. de C.V. (DELSUR)	512,648	562,327	521,899	367,956	739,615	49,267	22,599	71,866	11,065
Central Hidroeléctrica de Caldas S.A. E.S.P. (CHEC)	360,737	1,249,622	384,540	655,513	696,059	114,723	(1,893)	112,830	49,921

June 30, 2024	Current Assets	Non-current assets	Current liabilities	Non-current liabilities	Ordinary income	Period Result	Other Comprehensive income	Total end result	Statement of cash flows
						continued operations			
Crediegsa S.A. (CREDEGSA)	211,321	5,915	196,649	6,796	1,052	3,293	1,733	5,026	111,601
Aguas Nacionales EPM S.A. E.S.P. (AGUNAL)	295,389	2,771,020	52,269	487,430	283,532	164,386	-	164,386	244,671
EPM Inversiones S.A.	227,027	1,822,340	187,885	2,639	-	211,752	(39,630)	172,122	2,791
Empresa de Energía del Quindío S.A. E.S.P. (EDEQ)	198,569	336,988	123,468	198,343	232,554	40,464	-	40,464	73,240
Comercializadora Eléctrica de Guatemala S.A. (COMEGSA)	178,892	2,222	68,513	21,320	328,867	10,441	9,253	19,694	17,609
Other participations ¹	404,486	2,555,072	443,041	860,354	466,554	100,712	117,722	218,434	149,492

Amounts stated in millions of Colombian pesos -

December 31, 2023	Current Assets	Non-current assets	Current liabilities	Non-current liabilities	Ordinary income	Period Result	Other Comprehensive income	Total comprehensive income	Statement of cash flows
						Continued operations			
Elektra Noreste S.A. (ENSA)	835,072	2,597,058	1,403,402	1,143,850	3,045,991	226,436	(256,083)	(29,647)	24,625
Empresa Eléctrica de Guatemala S.A. (EEGSA)	914,211	1,862,256	588,020	760,416	3,272,272	270,903	(309,846)	(38,943)	37,508
Electrificadora de Santander S.A. E.S.P. (ESSA)	595,550	2,063,612	500,340	1,075,600	2,097,785	220,902	(24,912)	195,990	163,175
Centrales Eléctricas del Norte de Santander S.A. E.S.P. (CENS)	413,812	1,259,083	395,102	786,582	1,418,185	68,595	(33,018)	35,577	60,313
Distribuidora Eléctrica del Sur S.A. de C.V. (DELSUR)	343,440	493,591	339,421	310,937	1,503,577	76,778	(46,247)	30,531	6,624
Central Hidroeléctrica de Caldas S.A. E.S.P. (CHEC)	326,371	1,234,521	362,366	582,635	1,313,909	171,702	(2,546)	169,156	44,701
Comercializadora Eléctrica de Guatemala S.A. (COMEGSA)	154,036	1,060	53,982	15,723	740,557	15,956	(22,261)	(6,305)	4,812
Empresa de Energía del Quindío S.A. E.S.P. (EDEQ)	174,644	352,599	125,972	189,444	428,759	59,853	(3,618)	56,235	60,354
Transportista Eléctrica Centroamericana S.A. (TRELEC)	49,221	1,283,013	156,902	346,251	237,174	118,630	(201,766)	(83,136)	231
Aguas Regionales EPM S.A. E.S.P.	33,212	250,937	43,727	89,840	89,211	8,558	-	8,558	6,569
Other participations ¹	961,597	5,381,262	634,658	827,993	1,060,199	662,744	(146,600)	516,144	589,386

Amounts stated in millions of Colombian pesos -

June 30, 2023	Current Assets	Non-current assets	Current liabilities	Non-current liabilities	Ordinary income	Period Result	Other Comprehensive income	Total end result	Statement of cash flows
						continued operations			
Elektra Noreste S.A. (ENSA)	843,403	2,758,012	1,565,667	1,037,442	1,565,419	100,648	(142,804)	(42,156)	24,951
Empresa Eléctrica de Guatemala S.A. (EEGSA)	917,945	2,033,480	605,079	920,016	1,701,200	140,876	(181,519)	(40,643)	26,886
Electrificadora de Santander S.A. E.S.P. (ESSA)	497,007	1,997,876	464,453	994,334	1,007,271	148,862	-	148,862	86,680
Centrales Eléctricas del Norte de Santander S.A. E.S.P. (CENS)	436,952	1,074,122	364,729	614,377	683,134	76,335	-	76,335	31,042
Distribuidora Eléctrica del Sur S.A. de C.V. (DELSUR)	292,950	516,147	338,323	294,179	795,677	50,218	(29,763)	20,455	44,717
Central Hidroeléctrica de Caldas S.A. E.S.P. (CHEC)	480,705	1,032,904	455,700	478,855	637,344	124,548	7,771	132,319	20,966
Comercializadora Eléctrica de Guatemala S.A. (COMEGSA)	173,329	1,281	73,606	15,224	407,254	8,476	(14,390)	(5,914)	16,404
Empresa de Energía del Quindío S.A. E.S.P. (EDEQ)	115,958	330,983	117,824	141,213	211,312	32,324	(12)	32,312	27,242
Transportista Eléctrica Centroamericana S.A. (TRELEC)	66,939	1,370,036	118,309	467,338	125,657	64,530	(125,417)	(60,887)	179
Aguas Regionales EPM S.A. E.S.P.	29,851	231,733	37,698	76,122	43,986	5,739	-	5,739	5,624
Other participations ⁽¹⁾	972,587	5,214,873	675,400	822,622	552,765	384,473	(58,046)	326,427	443,889

Amounts stated in millions of Colombian pesos -

¹ Corresponds to investments in subsidiaries where the non-controlling interest is not significant in terms of its equity interest and/or the amount of the financial figures of each entity, and includes the following subsidiaries: Empresas Varias de Medellín S.A. E.S.P., Hidroecológica del Teribe S.A., Enérgica S.A., Inmobiliaria y Desarrolladora Empresarial de América S.A. (IDEAMSA), Innova Tecnología y Negocios S.A. de C.V., Aguas de Malambo S.A. E.S.P., Empresa de Aguas del Oriente Antioqueño S.A. E.S.P., Transportista Eléctrica Centroamericana S.A. (TRELEC) and Aguas Regionales EPM S.A. E.S.P.

The results for the period, dividends paid, and equity assigned to non-controlling interests as of the date of the reporting period are as follows:

Non-controlling participations	June 30, 2024			
	Equity	Profit or loss	Other Comprehensive Income	Dividends paid
Elektra Noreste S.A. (ENSA)	564,921	91,478	-	-
Electrificadora de Santander S.A. E.S.P. (ESSA)	280,977	40,842	(7)	-
Empresa Electrica de Guatemala S.A. (EEGSA)	291,530	24,681	35	(29,869)
Central Hidroelectrica de Caldas S.A. E.S.P. (CHEC)	113,486	22,829	(378)	-
Transportista Electrica Centroamericana S.A. (TRELEC)	180,530	11,851	-	(4,693)
Centrales Electricas del Norte de Santander S.A. E.S.P.	899	(2)	73	-
Distribuidora de Electricidad del Sur S.A. de C.V. (DELSUR)	43,545	6,405	-	-
Aguas Regionales EPM S.A. E.S.P.	24,782	6,707	-	-
Comercializadora Electrica de Guatemala S.A. (COMEGSA)	39,513	1,322	-	-
Comercializadora Electrica de Guatemala S.A. (COMEGSA)	17,433	1,994	-	(2,769)
Empresa de Energia del Quindio S.A. E.S.P. (EDEQ)	15,273	2,891	-	(2,695)
Other uncontrolled participations ¹	29,840	5,349	74	(7,432)

- Amounts stated in millions of Colombian pesos -

Non-controlling participations	June 30, 2023			
	Equity	Profit or loss	Other Comprehensive Income	Dividends paid
Elektra Noreste S.A. (ENSA)	487,315	49,153	-	19
Electrificadora de Santander S.A. E.S.P. (ESSA)	268,898	38,634	-	30,428
Empresa Electrica de Guatemala S.A. (EEGSA)	272,400	26,904	(207)	28,047
Central Hidroelectrica de Caldas S.A. E.S.P. (CHEC)	115,227	24,784	1,546	-
Transportista Electrica Centroamericana S.A. (TRELEC)	162,586	12,324	-	4,790
Centrales Electricas del Norte de Santander S.A. E.S.P.	45,116	6,474	-	-
Distribuidora de Electricidad del Sur S.A. de C.V. (DELSUR)	23,635	6,851	-	87
Aguas Regionales EPM S.A. E.S.P.	37,583	1,460	-	-
Comercializadora Electrica de Guatemala S.A. (COMEGSA)	16,382	1,619	-	4,688
Empresa de Energia del Quindio S.A. E.S.P. (EDEQ)	13,426	2,310	(1)	2,479
Other uncontrolled participations ⁽¹⁾	27,952	5,556	1	8,281

- Amounts stated in millions of Colombian pesos -

⁽¹⁾ Corresponds to investments in subsidiaries where the non-controlling interest is not significant and includes the following companies: Inmobiliaria y Desarrolladora Empresarial de América S.A., Enérgica S.A., Aguas de Malambo S.A. E.S.P., Empresa de Aguas del Oriente Antioqueño S.A. E.S.P., Hidroecológica del Teribe S.A., Crediegsa S.A., Aguas Nacionales EPM S.A. E.S.P., Empresas Varias de Medellín S.A. E.S.P. and Almacenaje y Manejo de Materiales Eléctricos S.A.

8.1 Significant restrictions

As of June 30, 2024, and December 31, 2023, the Group has no significant restrictions to access or use the assets, settle liabilities of the Group, nor do the non-controlling interests have protective rights that may restrict the Group's ability to access or use the assets and settle the liabilities of the subsidiaries or restrict dividends and other capital distributions.

8.2 Consolidated structured entities

As of June 30, 2024, and 2023, the Group has the following consolidated structured entities:

Structured Entity	June 30, 2024			
	Participation in the entity	Total Assets	Total liabilities	Net result of the period
FID 20431 SOMOS	100%	295,659	35,161	(3,892)
FID 20432 SOMOS CHEC	80.10%	35,607	1,261	1,878
FID 20433 SOMOS EDEQ	92.85%	10,169	259	791
FID 20434 SOMOS ESSA	74.05%	17,984	1,597	929
FID 269 CONSÍGUELO	80.90%	5,848	1,168	(820)
FID 20435 SOMOS CENS	91.52%	3,672	42	222

Amounts stated in millions of Colombian pesos -

Structured Entity	December 31, 2023			
	Participation in the entity	Total Assets	Total liabilities	Net result of the period
FID 20431 SOMOS EPM (before Patrimonio Autónomo Financiación Social)	100%	294,404	18,736	49,455
FID 20432 SOMOS CHEC	80.10%	33,637	1,173	5,335
FID 20433 SOMOS EDEQ	92.85%	9,586	466	1,428
FID 20434 SOMOS ESSA	74.05%	16,150	692	1,077
FID 269 CONSÍGUELO	80.90%	5,238	952	(2,304)
FID 20435 SOMOS CENS	91.52%	2,576	(131)	273

Amounts stated in millions of Colombian pesos -

The Group has no obligation to provide financial support to the above structured entities.

8.3 Loss of control of subsidiaries

As of June 30, 2024, and December 31, 2023, there were no transactions or economic events implying the loss of control of subsidiaries.

Note 9. Investments in associates

The details of the Group's investments in associates as of the date of the reporting period are as follows:

Associate name	Location (Country)	Main activity	Percentage of participation and voting rights		Creation date
			June, 2024	December, 2023	
Hidroeléctrica Ituango S.A. E.S.P.	Colombia	Promotion, design, construction, operation, maintenance and commercialization of energy at the national and international level of the Pescadero Hituango Hydroelectric Power Plant	46.45%	46.45%	1998/06/8
Hidroeléctrica del Rio Aures S.A. E.S.P. ⁽¹⁾	Colombia	Generation and commercialization of electric power through a hydroelectric power plant, located in the jurisdiction of the municipalities of Abejorral and Sonson. Of the Department of Antioquia	8.43%	11.81%	1997/05/14
UNE EPM Telecomunicaciones S.A.	Colombia	Provision of telecommunications services Information and communication technologies Information services and follow-up activities.	50.00%	50.00%	2006/06/23
Inversiones Telco S.A.S.	Colombia	Invest in companies whose social objects are based on the provision of business process outsourcing (BPO) services for companies, especially but not limited to telecommunications companies.	50.00%	50.00%	2013/11/5

The value of investments in associates as of the date of the reporting period is as follows:

Associate	June 30, 2024				December 31, 2023			
	Investment value				Investment value			
	Cost	Equity metod	Impairment	Total	Cost	Equity metod	Impairment	Total
UNE EPM Telecomunicaciones S.A.	2,642,488	(1,711,524)	-	930,964	2,642,488	(1,681,261)	-	961,227
Inversiones Telco S.A.S.	55,224	20,046	-	75,270	55,224	21,042	-	76,266
Hidroeléctrica Ituango S.A. E.S.P.	34,313	(9,061)	(6,420)	18,832	34,313	(9,262)	(6,420)	18,631
Total investments in associates	2,732,025	(1,700,539)	(6,420)	1,025,066	2,732,025	(1,669,481)	(6,420)	1,056,124

Amounts stated in millions of Colombian pesos -

The detail of the equity method recognized in income for the period and in other comprehensive income for the period is as follows:

Associated	June 30, 2024			December 31, 2023		
	Period equity method		Total	Period equity method		Total
	Period Result	Other comprehensive		Period Result	Other comprehensive	
UNE EPM Telecomunicaciones S.A.	(30,597)	-	(30,597)	(571,895)	167,274	(404,621)
Inversiones Telco S.A.S.	1,003	-	1,003	2,251	-	2,251
Hidroeléctrica Ituango S.A. E.S.P.	201	-	201	1,350	-	1,350
Total	(29,393)	-	(29,393)	(568,294)	167,274	(401,020)

Amounts stated in millions of Colombian pesos -

The financial information of the Group's significant associates at the date of the reporting period is as follows. All associates are accounted for by the equity method in the consolidated financial statements:

June 30, 2024	Current Assets	Non-current assets	Current liabilities	Non-current liabilities	Ordinary income	Period Result	Other comprehensive income	Total comprehensive income
						Continued operations		
UNE EPM Telecomunicaciones S.A.	4,872,709	5,347,756	5,599,914	4,357,003	2,237,208	(98,904)	372,953	274,049
Inversiones Telco S.A.S.	189,670	99,088	102,807	36,006	198,804	2,005	-	2,005
Hidroeléctrica Ituango S.A. E.S.P.	45,354	13,098	2,440	1,676	-	1,022	-	1,022

Amounts stated in millions of Colombian pesos -

December 31, 2023	Current Assets	Non-current assets	Current liabilities	Non-current liabilities	Ordinary income	Period Result	Other comprehensive income	Total comprehensive income
						Continued operations		
UNE EPM Telecomunicaciones S.A.	1,169,599	9,090,419	2,724,878	7,176,338	5,457,904	(1,144,778)	334,547	(810,231)
Inversiones Telco S.A.S.	183,606	82,710	92,334	22,044	500,928	4,501	-	4,501
Hidroeléctrica Ituango S.A. E.S.P.	37,336	65,545	1,408	50,669	-	3,371	-	3,371

Amounts stated in millions of Colombian pesos -

The financial information of these companies, which is the basis for applying the equity method, is prepared under Colombian Accepted Accounting and Financial Reporting Standards (NCIF) and adjusted to the Group's accounting policies.

Significant restrictions

As of June 30, 2024 and December 31, 2023, the Group has no significant restrictions on investments in associates related to the transfer of funds to the Group in the form of cash dividends, or repayment of loans or advances made by the Group, except for the case of UNE EPM Telecomunicaciones S.A., in which it will be mandatory to distribute to the shareholders of UNE EPM Telecomunicaciones S.A., which is a subsidiary of the Group. in which it shall be mandatory to distribute as a dividend at least fifty percent (50%) of the net profit for the period after appropriations and/or legal, statutory, and occasional reserves, provided that the level of consolidated financial indebtedness does not exceed 2 times the EBITDA for the same period.

Note 10. Trade and other receivables

Details of the Group's trade and other receivables as of the reporting periods are as follows:

Trade and other accounts receivable	June 2024	December 2023
Non-current		
Public service Debtors ¹	2,665,113	3,048,413
Value-of-the-public services Impairment ²	(796,175)	(850,565)
Employee loans	150,527	147,016
Value-based loans employees Impairment	(30)	(265)
Dividends and participations receivable ³	58,398	-
Contracts for the management of public services	588,856	594,312
Other services ⁴	37	34
Other Debtors Receivable	142,264	146,821
Value-based other loans Impairment	(25,020)	(24,662)
Non-current total	2,783,970	3,061,104
Current		
Public service Debtors ¹	9,684,239	9,696,236
Value-of-the-public services Impairment ²	(2,641,168)	(2,332,062)
Employee loans	89,904	95,956
Value-based loans employees Impairment	(126)	(94)
Other contracts with customers	3,200	5,049
Dividends and participations receivable ³	22,271	1
Contracts for the management of public services	105,833	110,419
Indemnities ⁵	4,911	6,933
Other services ⁴	607,417	536,652
Other Debtors Receivable	887,438	879,991
Value-based other loans Impairment ⁶	(578,859)	(535,689)
Total current	8,185,060	8,463,392
Total	10,969,030	11,524,496

- Amounts stated in millions of Colombian pesos -

The total portfolio presented a decrease of \$555,466, equivalent to 4.82%, mainly explained by the following reasons:

¹ Accounts receivable from debtors of public services do not generate interest and the term for their collection is generally 12 days, except for the non-current portfolio originated by the constitution of long-term financing plans for the connection of new customers to the system, or as a consequence of financing plans for the recovery of the portfolio. It decreases of \$395,297 It is mainly due to the payment of energy subsidies and the recovery of the tariff option in the group's energy subsidiaries nationwide.

Note: The tariff option allows moderating abrupt tariff increases by accumulating balances paid by the user later, over a longer period of time. The behavior of this account receivable is as follows:

Subsidiary	Date	Capital	Interes	Cumulative total
AFINIA	June 2024*	(231,620)	123,780	(107,840)
	December 2023**	1,327,314	339,517	1,666,831
EPM	June 2024*	(79,797)	(20,249)	(100,046)
	December 2023**	582,896	147,905	730,801
CENS	June 2024*	(23,039)	(6,899)	(29,938)
	December 2023**	138,867	35,766	174,633
CHEC	June 2024*	(27,530)	3,704	(23,826)
	December 2023**	117,507	21,877	139,384
ESSA	June 2024*	(23,204)	(8,169)	(31,373)
	December 2023**	112,378	19,904	132,282
EDEQ	June 2024*	(13,905)	779	(13,126)
	December 2023**	59,775	10,054	69,829
Total EPM Group movement - June 2024		(399,095)	92,946	(306,149)
Total EPM Group balance - December 2023		2,338,737	575,023	2,913,760
Total EPM Group		1,939,642	667,969	2,607,611

- Amounts stated in millions of Colombian pesos -

* Corresponds to the movement between January 1, 2024, to June 30, 2024

** Corresponds to the accumulated balance as of December 2023

The cumulative total corresponding to the rate option includes the interest paid for \$667,969 and the estimated recovery period of the rate option portfolio is 6 years, starting in 2024.

² The impairment of the utility portfolio increased mainly as a result of the increase in the subsidiary AFINIA, as a result of the rolling in the age of default of the portfolio of mass turnover.

³ Dividends and participations receivable, with an increase for \$80,668, due to dividends declared to ISA of \$72,316, Soc. Trans. de Gas de Oriente \$6,320, TELCO \$2,026 and ENEL \$6.

⁴ In the other services account, the increase by \$70,768 was mainly due to increased construction projects for wastewater treatment plants in the subsidiary TICSA.

⁵ In the compensation account, the decrease of \$2,022 was due to the cancellation of an account receivable from WATERTECH LASSA S.A.S. for breach of contracts.

⁶ The increase in impairment of other loans of COP 43,528 was mainly in the subsidiaries Somos Servicios Integrados, due to the aging of the portfolio, and in TICSA, also due to the aging of the portfolio for building and operating wastewater treatment plants.

Long-term receivables are measured primarily at amortized cost under the effective interest rate method, and short-term receivables are presented at face value, except for accounts receivable which are measured at fair value of: i) the account receivable associated with the contract for the firm supply of liquid fuel (ACPM) for the La Sierra and Termodorada thermoelectric plants, the updating of which is

carried out in accordance with the value of the fuel unit stipulated in the contract.

Trade receivable from reinsurance activity

The Group defined that the business model for accounts receivable is to receive contractual cash flows, for which reason they are initially measured at fair value and subsequently measured at amortized cost, using the effective interest rate

The detail of accounts receivable reinsurance activity is as follows:

Accounts receivable reinsurance activity	June 2024	December 2023
Insurance and reinsurance services ⁽¹⁾	958	41,160
Total	958	41,160

- Amounts stated in millions of Colombian pesos -

¹ The value of insurance and reinsurance services as of June 2024 corresponds to the premium for the CAR/DUS program of the Tepuy project, with the insurance company Seguros Generales Suramericana. The decrease with respect to December 2023 is due to the collection of the premium for the CAR Ituango program with reinsurer Seguros Generales Suramericana.

Impairment of accounts receivable

The Group measures the value correction for expected losses over the life of the asset, using the simplified approach, which consists of taking the present value of credit losses arising from all possible default events, at any time during the life of the operation.

This alternative is taken given that the volume of customers handled by the Group is very high and the measurement and control of risk in stages can lead to errors and an underestimation of impairment.

The expected loss model is a forecasting tool that projects the probability of default or default on the portfolio within the next twelve months. Each obligation is assigned an individual probability of non-payment that is calculated from a probability model, which involves sociodemographic, product, and behavioral variables.

Although the impairment forecast for the annual term is obtained based on the customer's payment behavior data, contained during the period in question, the same does not occur when the impairment of the monthly periods comprising the annual term is recorded. In the latter case, the impairment recorded for the month under assessment is the one obtained with the payment behavior data of the previous month.

As of the cut-off date, the age analysis of accounts receivable at the end of the period reported to be impaired is as follow:

Accounts receivable aging	June 2024		December 2023	
	Gross book value	Expected credit losses over the lifetime	Gross book value	Expected credit losses over the lifetime
Public service debtors				
Current	8,044,220	(937,405)	8,774,232	(1,056,226)
Less than 30 days	1,057,178	(83,896)	1,294,875	(83,437)
30-60 days	289,297	(94,025)	226,026	(67,720)
61-90 days	392,741	(69,741)	272,001	(69,091)
91-120 days	145,738	(103,155)	124,020	(81,777)
121-180 days	268,648	(218,506)	215,974	(176,447)
181-360 days	521,681	(461,909)	470,101	(423,602)
Greater than 360 days	1,629,849	(1,468,706)	1,367,420	(1,224,327)
Total debtors for public services	12,349,352	(3,437,343)	12,744,649	(3,182,627)
Other debtors				
Current	1,335,771	(108,203)	1,050,863	(103,598)
Less than 30 days	83,996	(6,365)	119,689	(9,683)
30-60 days	14,350	(4,345)	13,516	(3,972)
61-90 days	11,956	(4,654)	18,208	(7,931)
91-120 days	10,875	(5,733)	10,785	(4,849)
121-180 days	32,847	(12,310)	23,511	(8,113)
181-360 days	132,088	(25,394)	131,675	(20,225)
Greater than 360 days	1,039,173	(437,031)	1,154,937	(402,342)
Total Other Debtors	2,661,056	(604,035)	2,523,184	(560,713)
Total debtors	15,010,408	(4,041,378)	15,267,833	(3,743,340)

- Amounts stated in millions of Colombian pesos -

With respect to the age of delinquency, it has been observed that the variation of the portfolio in service debtors is concentrated in the age range of less than 30 days and without delinquency, where there was a decrease due to the payment of energy subsidies (energy and water) and recovery of the tariff option in the power subsidiaries of the group on a national level. In other accounts receivable, the portfolio's variation is in the range of non-performing loans with an increase mainly due to declared dividends in EPM, more projects in the subsidiary TICSА and for the placement of new financing credits in the subsidiary Somos Servicios Integrados Sucursal Colombia.

The portfolio impairment, accounts receivable from public utilities, is mainly concentrated in in the range of greater than 360 days, with an increase due to the rolling of the portfolio corresponding to the massive invoicing in the subsidiary AFINIA. In the other accounts receivable account, the variation is also in the range of greater than 360 days due to the aging of the portfolio of construction and operation projects for wastewater treatment plants in the subsidiary TICSА, and in the subsidiary Somos Servicios Integrados Sucursal Colombia, also due to the aging of the portfolio of loans granted.

The reconciliation of the portfolio's expected credit losses is as follows:

Expected credit losses over the life of the asset	June 2024	December 2023
Value correction at the beginning of the period	(3,743,338)	(2,986,248)
Impairment changes to the accounts receivable held at the beginning of the period	(351,244)	(718,245)
Financial assets not derecognized during the Period	244,088	394,858
New financial assets originated or purchased	(663,049)	(1,263,762)
Cancellations	449,349	746,179
Changes in Risk Models/Parameters	31,134	36,172
Difference in change and other movements	(8,318)	47,708
Final Balance ¹	(4,041,378)	(3,743,338)

Amounts stated in millions of Colombian pesos -

¹ The value of the accumulated impairment reflected a increase by COP 298,040, mainly explained by the rolling of the portfolio of the massive invoicing of residential public utilities in the subsidiary AFINIA, construction and operation projects in the subsidiary TICSA and the credits granted in the card of the subsidiary Somos Servicios Integrados.

It is important to highlight that the impairment of the tariff option is showing a recovery, as detailed below:

Subsidiary	Date	Cumulative total
AFINIA	Junio 2024	9,791
	Diciembre 2023	(371,697)
EPM	Junio 2024	3,465
	Diciembre 2023	(134,386)
CENS	Junio 2024	8,034
	Diciembre 2023	(43,658)
CHEC	Junio 2024	13,498
	Diciembre 2023	(25,203)
ESSA	Junio 2024	3,166
	Diciembre 2023	(16,904)
EDEQ	Junio 2024	1,769
	Diciembre 2023	(3,391)
Total EPM Group - June 2024		39,723
Total EPM Group - December 2023		(595,239)
Total EPM Group		(555,516)

- Amounts stated in millions of Colombian pesos -

The reconciliation of the portfolio's is as follows:

Accounts receivable balance	June 2024	December 2023
Financial assets initial balance	15,267,833	12,932,181
New financial assets originated or purchased	32,924,357	65,495,584
Financial asset write-offs	(33,066,018)	(62,588,995)
Derecognized financial assets	(244,088)	(394,858)
Valuation at amortized cost	(23,979)	(22,838)
Other changes	152,303	(153,240)
Final Balance ¹	15,010,408	15,267,834

- Amounts stated in millions of Colombian pesos -

¹ The decrease of \$257,426, is mainly due to the payment of energy subsidies and the recovery of the tariff option in the group's energy subsidiaries on a national level.

The Group penalizes the values of impaired financial assets against impairment recognized in a corrective account when:

- Recorded receivables do not represent certain rights, assets or obligations for the entity.
- It is not possible to collect the right or obligation, by coercive or judicial jurisdiction.
- It is not possible to legally impute the value of the portfolio to any person, natural or legal.
- Once the cost-benefit ratio has been evaluated and established, it is more onerous to advance the collection process than the value of the obligation.

The Group recognizes all impairment losses through a corrective account and not directly.

Responsible Bodies for Punishment

The person or agency with the appropriate authorization approves the punishment in each company.

Note 11. Other financial assets

The detail of other financial assets at the end of the period is as follows:

Other financial assets	June 2024	December 2023
Non current		
Derivatives designated as hedging instruments under hedge accounting		
Swap Contracts ¹	31,243	1,111
Futures contracts	56	69
Total derivatives designated as hedging instruments under hedge accounting	31,299	1,180
Financial assets measured at fair value through profit or loss		
Fixed income securities	6,502	5,444
Equity securities	418,658	426,300
Fiduciary rights	325,820	330,022
Total financial assets measured at fair value through profit or loss	750,980	761,766
Financial assets designated to fair value through the other comprehensive income		
Equity instruments ²	1,828,725	1,562,842
Total financial assets designated to fair value through the other comprehensive income	1,828,725	1,562,842
Financial assets measured at amortized cost		
Fixed income securities	1,292	1,258
Total financial assets measured at amortized cost	1,292	1,258
Financial leasing	16,878	14,265
Total other non-current financial assets	2,629,174	2,341,311
Current		
Derivatives designated as hedging instruments under hedge accounting		
Futures contracts	96	19
Total derivatives designated as hedging instruments under hedge accounting	96	19
Financial assets measured at fair value through in profit or loss		
Derivatives that are not under hedge accounting ³	-	31,453
Fixed income securities ⁴	682,936	420,809
Investments pledged ⁵	16,919	808
Fiduciary rights	341	316
Total financial assets measured at fair value through profit or loss	700,196	453,386
Financial assets measured at amortized cost		
Fixed income securities	120,208	48,831
Total financial assets measured at amortized cost	120,208	48,831
Financial leasing	13,922	15,061
Total other current financial assets	834,422	517,297
Total other financial assets	3,463,596	2,858,608

- Amounts stated in millions of Colombian pesos -

¹ Corresponds to the right of swaps under hedge accounting. The variation is due to the considerable devaluation of the Colombian peso against the dollar as of June 2024, of 8.53%, which causes a valuation of the right and consequently an increase in the account of the asset referring to swap contracts.

² The increase in equity instruments was caused by the increase in the share price of Interconexión Eléctrica S.A. E.S.P., given that their fair value is determined by the market price.

³ It corresponds to the climate derivative contracted to cover the existing risk of dry seasons that imply a decrease in hydropower generation and the rise in energy prices on the stock market. This financial instrument aims to provide protection to the organization when events materialize that may prevent the fulfillment of contractual commitments that involve buying energy on the stock exchange at market prices that may be unfavorable. With the climate derivative, part of this impact is transferred to the market, which would reduce the effect on the Group's financial results.

⁴ The increase in fixed income securities of COP 262,127 is explained by the increase in time deposits in foreign currency, as a result of the execution of the liquidity surplus management strategy and the provisioning of resources for the payment of debt in dollars. In addition, transactional CDs have been established to pay surpluses to the municipality of Medellín.

⁵ In pledged investments, the increase of \$16,111, is due to using securities as collateral in purchasing and selling energy futures.

Financial assets designated at fair value through profit or loss are assets whose contractual cash flows are highly liquid. The Group classifies a financial asset in this category if it is acquired primarily for the purpose of being sold in the short term.

This includes investments to optimize surplus liquidity, i.e., all those resources that are not immediately allocated to the development of the activities that constitute the company's corporate purpose. The investment of surplus liquidity is made under the criteria of transparency, security, liquidity and profitability, under the guidelines of adequate control and under market conditions without speculative intent.

Conventional purchases and sales of financial assets are accounted for using the trading date.

11.1 Financial assets designated at fair value through profit or loss through comprehensive income.

11.1.1. Equity investments designated at fair value through profit or loss through comprehensive income.

The detail of equity investments designated at fair value through other comprehensive income is as follows:

Equity investment	June 2024	December 2023
Interconexión Eléctrica S.A. E.S.P. ¹	1,778,589	1,512,779
Promioriente S.A. E.S.P.	39,541	39,541
Reforestadora Industrial de Antioquia S.A.	4,947	4,947
Hidroeléctrica del Rio Aures S.A. E.S.P.	2,478	2,478
Electrificadora del Caribe S.A. E.S.P.	1,385	1,385
Unidad de Transacciones SA. de C.V.	630	-
Gestión Energética S.A. E.S.P.	594	581
Other investments ²	561	1,131
Total	1,828,725	1,562,842
Dividends recognized during the period related to investments that remain recognized at the end of the period ³	116,913	178,222
Recognized dividends during the period	116,913	178,222

- Amounts stated in millions of Colombian pesos -

¹ As of June 30, 2024, the stock market Price of Interconexión Eléctrica S.A. E.S.P. closed at \$18,200 (2023: \$15,480).

² It include investments in: Terminal de Transporte de Bucaramanga S.A., Duke Energy Guatemala y Cia. S.A., Organización Terpel S.A., Emgesa S.A. E.S.P., Banco Davivienda S.A., Sin Escombros S.A.S., Hotel de Turismo Juana Naranjo, Central de Abastos de Cúcuta S.A., Fid Bancolombia PA Cadenalco, Orazul Energy, Fosfonorte S.A., Compañía de Alumbrado Eléctrico de Santa Ana S.A., Compañía de Alumbrado Eléctrico de San Salvador S.A., Cenfer S.A., Credieegsa S.A., Empresa Distribuidora del Pacífico S.A. E.S.P., Banco Bilbao Vizcaya Argentaria Colombia S.A., Central Hidroeléctrica de Betania S.A. and Acerías Paz del Río S.A.

³ It corresponds to dividends recognized as of June 30, 2024, for \$116,913 (2023: \$178,222), that are disclosed under investment dividends in the statement of cash flows.

The equity investments indicated in the table above are not held for trading purposes but are held for medium and long-term strategic purposes. The Group's management considers that the classification for these strategic investments provides more reliable financial information than reflecting the changes in their fair value immediately in the income statement for the period.

11.2 Reclassifications of financial assets

The Group has not made any changes to the business model for the management and administration of financial assets, so no financial assets have been reclassified.

Note 12. Cash and cash equivalents.

The composition of cash and cash equivalents at the end of the period is as follows:

Cash and cash equivalents	June 30, 2024	December 31, 2023
Cash in hand and banks	3,040,237	2,216,853
Other cash equivalents ¹	1,018,177	1,086,965
Total cash and cash equivalents presented in the statement of financial position	4,058,414	3,303,818
Total cash and cash equivalents presented in the statement of cash flows	4,058,414	3,303,818
Restricted cash and cash equivalents ²	302,946	447,930

- Amounts stated in millions of Colombian pesos -

¹ Includes restricted funds \$302,946 (2023: \$447,930) and cash equivalents \$715,231 (2023: \$639,034).

² Of this \$117,215 (2023: \$59,346) corresponds to non-current cash restricted and \$185,731 (2023: \$388,584) corresponds to current cash restricted.

Cash investments mature within three months or less from the date of acquisition and earn interest at market rates for this type of investment.

The Group has restrictions on cash and equivalents cash detailed below: as of June 30, 2024, the fair value of restricted cash equivalents is \$302,946 (2023: \$447,930).

Fund or EPM agreement	Destination	June 30, 2024	December 31, 2023
Sintraemsdes Housing Fund	To contribute to the acquisition of housing and the improvement of housing, of the servers that are beneficiaries of the conventional agreement between EPM and the unions.	47,336	34,199
Sinpro Housing Fund	To contribute to the acquisition of housing and the improvement of housing, of the servers that are beneficiaries of the conventional agreement between EPM and the unions.	43,580	31,889
Premium income Corp. 6972005469	Attend to possible contingencies after the acquisition of EPRIO by EPM	8,518	8,067
Agreements on public lighting and sanitation rates with municipalities	Agreement to manage the resources of territorial entities for payment to municipalities with collection agreements for public lighting and cleaning fees, are resources exempt from 4x1000.	6,686	5,570
Ministry of Mines and Energy - Fondo Especial Cuota Fomento	Co-financing agreement for the construction, distribution infrastructure and connection to lower-income users in the municipalities of Amaga, Santafé de Antioquia, Sopetran, San Jeronimo and Ciudad Bolivar. Compressed Natural Gas and connection to users of Don Matias, Entrerrios, San Pedro, Santa Rosa and Yarumal. Convention No 106: Construction of the infrastructure for connecting users of the Valley of Aburra, the Bee, the Union and the Retiro. Convention 179: Includes the municipality of Sonson.	6,138	5,928
Agreement account	Coverage contemplated in the 2020 - 2023 Development Plan of the Government of Antioquia, EPM and the Department, the connection of approximately 186 electrical installations will be carried out with alternative energy related to individual photovoltaic systems - SISFV, in different subregions of the Department of Antioquia, contributing to the increase in rural electrification coverage and improving the quality of life of the most vulnerable population.	5,469	5,330
Agreement account	Inter-administrative agreement CT-2022-000918, indigenous schools Government	3,940	5,628
Payment of OC solidarity contributions	The purpose of the account is to receive the transfer of solidarity contributions paid by other marketers, as well as the resources paid by the Ministry of Mines and Energy for subsidies for lower rates applied to users of the strata 1 energy service, 2 and 3.	3,579	254

Fund or EPM agreement	Destination	June 30, 2024	December 31, 2023
Contract No. CT-2019-001105	Contract for the supply of energy and electric power for the unregulated market and support of contracts from energy distributor and distributor S.A. E.S.P, DICEL S.A. E.S.P.	3,522	3,373
Sinpro Education Fund	To promote the welfare of the servers to meet the needs of payment of tuition, texts and endowment that are required to advance studies of own and of the family group.	2,978	2,745
Education Fund Sintraemsdes	To promote the welfare of the servers to meet the needs of payment of tuition, texts and endowment that are required to advance studies of own and of the family group.	2,706	2,557
Agreement SOMOS points	Provision of services for the operation of the key capabilities associated with the Points element of the Large-Scale Loyalty Program for the EPM Group.	-	2,126
Sintraemsdes Calamity Fund	Promote the well-being of your servers to meet your urgent and unforeseen needs or those of your primary family group.	2,036	1,893
Fondo Entidad Adaptada de Salud y Fondo Fosyga (Adapted Health Entity and Fosyga Fund)	Mechanism of control and follow-up to the collection of contributions from the contributory scheme of the General Social Security System in Health.	1,901	2,899
Calamity Fund Sinpro	Promote the well-being of your servers to meet your urgent and unforeseen needs or those of your primary family group.	1,726	1,605
Inter-administrative agreement	Agreement for the construction of 7 indigenous schools in 5 municipalities	1,534	1,459
Agreement account	Seizure due to judicial processes	1,478	1,478
Agreement account	Implementation of solar photovoltaic systems through the network "united by rural schools"	1,414	1,396
Villages Program	To take advantage of the wood that completes its cycle of maturation in the forests planted by EPM around its reservoirs, to build housing of social interest in the municipalities of Antioquia outside the Valley of Aburra and to deliver them to families of scarce resources, preferably in situations of forced or voluntary displacement.	666	630
Motorcycle Repair Fund	To promote the welfare of official workers who operate in the regional market and use motorcycles of their own for the performance of their duties.	401	386
Agreement account	Agreement EPM_Mincien	159	-
Administration of resources for the construction of infrastructure in Madera for Emvarias in La Pradera sanitary landfill.	Management of resources for the construction of infrastructure in Wood for Emseveral in the sanitary landfill La Pradera.	103	98
Deposits Law 820	Guarantee required by the landlord to the tenant for payment of public services. According to Article 15 of Law 820 of 2003 and Regulatory Decree 3130 of 2003.	101	93
Municipality of Medellín - Land	Acquisition of sites identified and characterized within the protection zones of watersheds supplying aqueduct systems in the municipality of Medellín.	83	79
Espíritu Santo	EPM - Espíritu Santo Liquidation	65	65
Municipality of Medellín - Aguas	Integrated water management for human consumption of the inhabitants of the municipality of Medellín.	31	30
EAS Accounts Copayments	Receipt of resources for moderating fees and co-payments in the EAS	8	462
IDEA Agreement 4600003283	Join efforts to build gas home operations in the different subregions of the Department of Antioquia under the "Gas Without Borders" program.	1	1

Fund or EPM agreement	Destination	June 30, 2024	December 31, 2023
Framework Agreement Municipality of Medellín No. 4600049285	Construction by EPM of platforms and other road elements in the city center, taking advantage of the Centro Parrilla project, that is, the renovation of aqueduct and sewerage networks.	-	653
Total restricted resources EPM		146,159	120,893

- Amounts stated in millions of Colombian pesos -

CARIBEMAR Fund or agreement	Destination	June 30, 2024.	December 31, 2023.
Assignment CONPES 150040000122 and others	Infrastructure Expansion	55,639	213,371
Fiduciary Assignment ECA - Prone Barrio SNB 9 D and others	Power network standardization program	13,521	12,495
Davivienda C.A. 037000688731	Warranty coverage	1	1,025
Banco de Bogotá Cuentas 097372106; 097372098 and others	Management Housing loan account	-	2,174
Total restricted resources CARIBEMAR		69,161	229,065

- Amount stated in millions of Colombian pesos -

Fund or agreement Grupo Ticsa México	Destination	June 30, 2024	December 31, 2023
Aquasol Morelia S.A. de C.V.	Trust National Bank of Works and Trust Bank of Bajío 15892649	10,798	14,195
Ecosistemas de Colima S.A. de C.V.	Trust Bank of Bajío 15892649	6,769	7,309
Ecosistemas de Tuxtla S.A. de C.V.	Trust Bank of Bajío/Multiva	4,469	6,502
Fund or agreement Grupo Ticsa México	Destination	June 30, 2024	December 31, 2023
Ecosistemas de Celaya S.A. de C.V.	Trust Bank of Bajío 15892649 and Trust National Bank of Works	2,304	2,111
Ecosistemas de Ciudad Lerdo S.A. DE C.V. (Ecoler)	Trust bank of Bajío	1	2
Total restricted resources Grupo Ticsa México		24,341	30,119

- Amount stated in millions of Colombian pesos -

Fund or agreement Empresas Varias	Destination	June 30, 2024	December 31, 2023
Encargo FID 919301039524 - Pradera and others	Resources earmarked for Pradera payments	35,224	33,321
FL BBVA 423 Convenio Poda-Tala	Agreement with INDER for the washing of bridges and roofs of the stadium	32	32

Fund or agreement Empresas Varias	Destination	June 30, 2024	December 31, 2023
Agreement 18-897796-47 EDU	Delegated administration agreement with the Municipality of Medellín for the service of cutting green areas and pruning and felling trees	30	29
FL West INDER	Delegated administration agreement with the Municipality of Medellín for the green zone cutting service	-	4
Total restricted resources Empresas Varias		35,286	33,386

- Amount stated in millions of Colombian pesos -

Fund or agreement Aguas Nacionales	Destination	June 30, 2024	December 31, 2023
FL ITAU 859085263 and FL ITAU 859085270	Interventoria Project	10,799	6,575
Current account Bancolombia 536423 and Others	Project Aguas de Atrato	942	982
ITAU savings account 153148929	Ministry Project	164	154
Total restricted resources Aguas Nacionales		11,905	7,711

- Amount stated in millions of Colombian pesos -

Fund or agreement CENS	Destination	June 30, 2024	December 31, 2023
Custody account BBVA XM Garantías Bancarias	Guarantee and compliance ties to cover energy purchase projects.	3,643	2,512
BBVA -Miniminas 756 and other	Carry out the execution of rural electrification works in the municipalities of the department of Norte de Santander.	2,200	6,803
Revolving Housing Fund	CENS S.A. Employee Home Loans	486	583
Government-Davivienda Agreement and Others	Carry out the execution of rural electrification works in different municipalities	341	340
Total restricted resources CENS		6,670	10,238

- Amount stated in millions of Colombian pesos -

Fund or agreement ESSA	Destination	June 30, 2024	December 31, 2023
Agreement Resources public hearings	Agreement signed with the Mayor of Bucaramanga	1	1
BBVA guarantees 0408	XM bank account	-	4,323
Total restricted resources ESSA		1	4,324

- Amount stated in millions of Colombian pesos -

Fund or agreement EDEQ	Destination	June 30, 2024	December 31, 2023
FL Davivienda Housing Fund 136270148986 FL Fiduciedicorp Housing Fund 919301005560	Resources to improve the quality of life of workers through the provision of loans for the purchase and improvement of housing.	2,340	4,481
FL Davivienda Collective Portfolio 608136200000618 FL Davivienda Social Good Fund- training 136270162219	Resources to facilitate workers and their families access to higher education, health, welfare and recreation.	295	299
FL Davivienda motorbike fund 136270167200	Resources to provide workers with loans to purchase and replenish motorcycles for the performance of their work.	177	32
FL Davivienda calamity fund 136000742868	Resources earmarked for events caused by serious and unforeseen situations affecting the worker or his family.	14	3
Total restricted resources EDEQ		2,826	4,815

- Amount stated in millions of Colombian pesos -

Fund or agreement ELEKTRA NORESTE S.A.	Destination	June 30, 2024	December 31, 2023
La Toscana	Civil Case Retention in Process.	1,212	1,117
Aguaseo	Colón Municipality Retention.	32	30
Total restricted resources ELEKTRA NORESTE S.A.		1,244	1,147

- Amount stated in millions of Colombian pesos -

Fund or agreement CHEC	Destination	June 30, 2024	December 31, 2023
Custody account management XM	Attention to guarantees for operations of Class of Transactions the energy storage in stock that manages and controls XM.	2,167	2,194
CONFA special fund	Attention to social and cultural programs for CHEC employees (delegated administration contract with CONFA).	297	400
Special Fund Agreement CORPOCALDAS, Government of Caldas	FL Davivienda 941 Inter-Administrative Convention	137	137

Fund or agreement CHEC	Destination	June 30, 2024	December 31, 2023
Special fund advertising guidelines	Attention to advertising guidelines through contracts with advertising agencies, CJ Martins, Rowell digital agency and Macann	122	80
special housing fund	Care of housing loans to CHEC employees, according to procedures and conditions established in the current Collective Labor Convention - CCTV	71	68
Conservation	Created fund of specific destination for Corpocaldas and the Government of Caldas to enter the contributions of the SG 114.21 agreement	40	40
Special Fund Social Financing Plan - PFS	Attention to the micro-credits that are made to users of the company market, with charge through the energy bill.	12	11
Special land fund	Management of forest conservation sites in the company's watersheds (delegated administration contract)	3	100
Total restricted resources CHEC		2,849	3,030

- Amount stated in millions of Colombian pesos -

Fund or agreement Aguas Regionales	Destination	June 30, 2024	December 31, 2023
Carepa Agreement	Replacement of sewerage networks	38	267
POIR Provision	Provision of resources due to differences between planned and implemented investments in EL POIR at tariff close in 6	31	1,237
Sintraemsdes Housing Fund Agreement	Housing loans to eligible officials	7	72
Total restricted resources Aguas Regionales		76	1,576

- Amount stated in millions of Colombian pesos -

Fund or agreement HIDROE	Destinación	June 30, 2024	December 31, 2023
Administration (Employee Compensation) and Service Contracts	Service Guarantee Deposits and Cesarean Fund	2,102	56
Etesa contract	Guarantee Deposit Unregulated Market Contract - MNR or Large Customers	314	1,269
Etesa contract	CDT for Energy Contract with Regulatory Entities (ETESA)	12	301
Total restricted resources HIDROE		2,428	1,626

- Amount stated in millions of Colombian pesos -

Total Grupo EPM Restricted Resources	302,946	447,930
---	----------------	----------------

- Cifras en millones de pesos colombianos -

Note 13. Loans and borrowings

The carrying amounts of loans and borrowings measured at amortized cost are as follows:

Credits and loans	June 30, 2024	December 31, 2023
Non-current		
Commercial banking loans	9,468,851	7,463,082
Bonds and securities issued	13,544,601	12,992,029
Multilateral banking loans	595,394	651,359
Bank loans for development	2,094,920	2,023,224
Total other non-current loans and credits	25,703,766	23,129,694
Current		
Commercial banking loans	2,904,887	2,881,436
Multilateral banking loans	124,601	125,588
Bonds and securities issued	1,511,075	1,501,357
Bank loans for development	254,690	238,865
Total other loans and current loans	4,795,253	4,747,246
Total other credits and loans	30,499,019	27,876,940

- Amounts stated in millions of Colombian pesos -

The new credits and loans disbursed in the second quarter 2024 of the EPM Group were acquired in order to finance investment plans and working capital.

In the second quarter 2024, the EPM Group presented the following credit developments:

- EPM: Banco de Bogotá for \$280,000 and Banco Popular for \$100,000.
- Aguas Regionales: Banco BBVA for \$8,000.
- AFINIA: FINDETER for \$287,000.
- Centrales Eléctricas del Norte de Santander S.A. E.S.P. (CENS): Banco Popular for \$38,000.
- Central Hidroeléctrica de Caldas (CHEC): Bancolombia for COP 89,048 and Inficaldas for \$9,600.
- Empresa de Energía del Quindío S.A. E.S.P. (EDEQ): Banco Davivienda for \$6,829.
- Electrificadora de Santander (ESSA): Banco BBVA for \$30,000 and FINDETER for \$29,140.
- ANTOFAGASTA: Banco de Crédito e Inversiones CLP 30,555 million equivalents to \$122,141.
- Empresa de Distribución de Energía del Noreste de Panamá S.A. (ENSA): Scotiabank for USD 45 millions equivalents to \$181,926, Citibank for USD 35 millions equivalents to \$135,014 and Banco General for USD 100 millions equivalents to \$404,280.
- Grupo Deca: Banco Industrial por USD10 millions equivalents to \$40,402.
- Del Sur: Citibank for USD12 millions equivalents to COP 47,449 and Banco de América Central for USD 0.82 millions equivalents to \$3,175.
- TICSА: Banco de América for MXN 25 milions equivalents to \$5,552.

The detail of credits and loans by entity is as follows:

Company	Entity or loan	Original Currency	Initial date	Term	Nominal interest rate	June 30, 2024			
						IRR	Nominal value	Amortized cost value	Total Value
AFINIA	BANCO DAVIVIENDA SA	COP	2024/02/9	1.00	IBR + 4.95%	16.36%	13,000	839	13,839
AFINIA	BANCO DAVIVIENDA SA	COP	2024/02/27	1.00	IBR + 3.85%	14.54%	24,667	339	25,006
AFINIA	FINDETER	COP	2024/06/19	10.00	IBR + 2%	12.73%	287,000	1,116	288,116
AGUAS DE ANTOFAGASTA	STATE BANK	CLP	2015/01/14	10.00	UF + 2.9%	1.51%	32,261	426	32,687
AGUAS DE ANTOFAGASTA	BONUSES	CLP	2020/12/18	5.00	UF + 0.99%	0.20%	82,518	1,560	84,078
AGUAS DE ANTOFAGASTA	BONUSES	CLP	2020/12/18	13.00	UF + 1.44%	2.01%	330,071	22,936	353,007
AGUAS DE ANTOFAGASTA	BONUSES	CLP	2021/05/14	4.50	UF + 0.99%	0.63%	82,518	1,379	83,897
AGUAS DE ANTOFAGASTA	BONUSES	CLP	2021/05/14	12.50	UF + 1.44%	2.51%	495,106	18,865	513,971
AGUAS DE ANTOFAGASTA	SCOTIABANK	CLP	2022/09/28	6.00	UF + 1.4%	4.64%	465,005	(8,133)	456,872
AGUAS DE ANTOFAGASTA	STATE BANK	CLP	2022/11/8	6.00	UF + 0.7%	3.12%	313,567	856	314,424
AGUAS DE ANTOFAGASTA	BANCO DE CHILE	CLP	2024/01/2	1.00	UF + 0.65%	1.62%	28,056	142	28,198
AGUAS DE ANTOFAGASTA	SCOTIABANK	CLP	2024/01/25	2.00	UF + 1.72%	2.04%	26,931	145	27,076
AGUAS DE ANTOFAGASTA	SCOTIABANK	CLP	2024/02/2	2.00	UF + 1.78%	1.40%	44,943	35	44,978
AGUAS DE ANTOFAGASTA	CREDIT AND INVESMENT BANK	CLP	2024/04/26	5.00	UF + 1.24%	2.02%	135,329	(125)	135,204
AGUAS REGIONALES	BANCO POPULAR	COP	2019/09/1	6.00	IBR 3M + 3%	13.72%	2,608	33	2,641
AGUAS REGIONALES	BANCO DE BOGOTA	COP	2019/10/28	6.00	DTF + 2.6%	13.00%	127	3	130
AGUAS REGIONALES	BANCO BILBAO VIZCAYA ARGENTARIA	COP	2019/09/19	5.25	DTF + -0.7%	9.48%	86	-	86
AGUAS REGIONALES	BANCO DAVIVIENDA SA	COP	2019/11/19	8.50	IPC + 4.8%	11.92%	10,000	194	10,194
AGUAS REGIONALES	BANCO POPULAR	COP	2020/01/21	10.25	IBR 3M + 2.9%	13.32%	4,500	175	4,675
AGUAS REGIONALES	BANCO POPULAR	COP	2020/03/18	10.25	IBR 3M + 2.9%	13.30%	1,875	33	1,908
AGUAS REGIONALES	BANCO POPULAR	COP	2020/04/22	10.25	IBR 3M + 2.9%	13.27%	1,484	59	1,544
AGUAS REGIONALES	BANCO POPULAR	COP	2020/05/22	10.00	IBR 3M + 2.9%	13.54%	863	19	882
AGUAS REGIONALES	BANCO POPULAR	COP	2020/06/19	10.00	IBR 3M + 2.9%	13.57%	1,013	11	1,024
AGUAS REGIONALES	BANCO POPULAR	COP	2020/07/21	10.00	IBR 3M + 2.9%	13.33%	1,641	57	1,697
AGUAS REGIONALES	BANCO POPULAR	COP	2020/08/19	10.00	IBR 3M + 2.9%	13.53%	1,602	38	1,640
AGUAS REGIONALES	BANCO POPULAR	COP	2020/09/23	10.00	IBR 3M + 2.9%	13.55%	2,188	22	2,210
AGUAS REGIONALES	BANCO POPULAR	COP	2020/10/26	10.00	IBR 3M + 2.9%	13.51%	11,091	369	11,460
AGUAS REGIONALES	BANCO DAVIVIENDA SA	COP	2021/11/30	10.00	IBR 3M + 2.869%	13.52%	8,906	180	9,086
AGUAS REGIONALES	BANCO DE OCCIDENTE S.A.	COP	2022/12/1	10.00	IBR 3M + 4.75%	15.98%	22,000	247	22,247
AGUAS REGIONALES	BANCO DAVIVIENDA SA	COP	2023/07/19	10.00	IBR 6M + 4.75%	15.73%	20,000	1,168	21,168
AGUAS REGIONALES	BANCO DAVIVIENDA SA	COP	2024/01/15	10.00	IBR 6M + 5%	15.63%	7,000	508	7,508
AGUAS REGIONALES	BANCO POPULAR	COP	2024/03/21	1.00	IBR 6M + 2.77%	13.67%	1,500	57	1,557
AGUAS REGIONALES	BANCO DE BOGOTA	COP	2024/03/4	1.00	12.46%	12.46%	3,500	142	3,642
AGUAS REGIONALES	BANCO BBVA	COP	2024/05/27	10.00	IBR 6M + 3.55%	14.00%	8,000	100	8,100
CENS	BANCO DE BOGOTA	COP	2018/02/16	10.00	IBR + 2.98%	12.73%	51,687	3,166	54,853
CENS	BANCO POPULAR	COP	2017/05/15	10.00	IBR + 3.35%	12.91%	13,965	407	14,373
CENS	BANCO POPULAR	COP	2017/05/26	10.00	IBR + 3.35%	12.89%	3,203	81	3,284
CENS	BANCO POPULAR	COP	2017/06/23	10.00	IBR + 3.35%	12.77%	2,439	40	2,480
CENS	BANCO POPULAR	COP	2017/06/29	10.00	IBR + 3.35%	12.79%	4,443	387	4,831
CENS	BANCO POPULAR	COP	2017/07/18	10.00	IBR + 3.35%	12.91%	6,541	508	7,049

Company	Entity or loan	Original Currency	Initial date	Term	Nominal interest rate	June 30, 2024			
						IRR	Nominal value	Amortized cost value	Total Value
CENS	BANCO POPULAR	COP	2017/07/27	10.00	IBR + 3.35%	12.89%	2,844	211	3,055
CENS	BANCO POPULAR	COP	2017/08/23	10.00	IBR + 3.35%	13.25%	2,625	156	2,781
CENS	BANCO POPULAR	COP	2017/09/15	12.00	IBR + 3.35%	13.40%	2,818	135	2,953
CENS	BANCO POPULAR	COP	2017/09/19	10.00	IBR + -1.8%	6.23%	3,258	248	3,506
CENS	BANCO POPULAR	COP	2017/09/19	10.00	IBR + 3.075%	12.69%	5,183	265	5,448
CENS	BANCO POPULAR	COP	2017/11/17	12.00	IBR + 3.35%	12.88%	4,226	128	4,354
CENS	BANCO POPULAR	COP	2017/11/17	10.00	IBR + -1.8%	6.64%	2,242	162	2,404
CENS	BANCO POPULAR	COP	2017/11/17	10.00	IBR + 3.07%	12.35%	3,567	119	3,687
CENS	BANCO POPULAR	COP	2017/12/18	10.00	IBR + 3.35%	12.78%	8,750	174	8,924
CENS	BANCO POPULAR	COP	2018/01/18	9.00	IBR + 3.35%	12.92%	18,500	1,459	19,959
CENS	BANCO DAVIVIENDA SA	COP	2019/06/14	12.00	IBR + 1.15%	10.60%	14,000	748	14,748
CENS	BANCO DAVIVIENDA SA	COP	2019/06/27	12.00	IBR + 1.15%	10.58%	3,998	197	4,195
CENS	OCCIDENTE	COP	2019/12/16	7.00	IBR S.V. + 2.75%	12.04%	17,500	323	17,823
CENS	OCCIDENTE	COP	2020/01/16	7.00	IBR S.V. + 2.75%	11.89%	12,000	938	12,938
CENS	BANCO BBVA	COP	2020/07/28	7.00	IBR S.V. + 2.9%	12.58%	3,500	244	3,744
CENS	BANCO BBVA	COP	2020/09/28	7.00	IBR S.V. + 2.9%	12.82%	8,750	363	9,113
CENS	BANCO BBVA	COP	2021/01/21	7.00	IBR S.V. + 2.9%	12.65%	14,000	1,018	15,018
CENS	BANCO BBVA	COP	2022/02/22	7.00	IBR S.V. + 2.9%	13.09%	19,000	1,040	20,040
CENS	BANCO DAVIVIENDA SA	COP	2022/03/11	10.00	IBR S.V. + 3.84%	14.19%	30,000	1,441	31,441
CENS	BANCO BBVA	COP	2022/11/24	10.00	IBR S.V. + 2.79%	13.42%	40,000	228	40,228
CENS	BANCO BBVA	COP	2022/12/20	10.00	IBR S.V. + 2.79%	13.40%	40,000	(162)	39,838
CENS	BANCO BBVA	COP	2023/01/24	10.00	IBR S.V. + 2.79%	13.40%	44,000	2,392	46,392
CENS	OCCIDENTE	COP	2023/07/14	10.00	IBR S.V. + 5%	15.67%	10,000	711	10,711
CENS	OCCIDENTE	COP	2023/08/16	10.00	IBR S.V. + 5%	15.69%	14,666	816	15,482
CENS	BANCO DAVIVIENDA SA	COP	2023/08/29	10.00	IBR S.V. + 5%	15.65%	20,000	1,002	21,002
CENS	BANCO DAVIVIENDA SA	COP	2023/09/22	10.00	IBR M.V. + 2.3%	13.67%	35,202	37	35,239
CENS	BANCO DAVIVIENDA SA	COP	2023/10/17	10.00	IBR S.V. + 5%	15.73%	54,798	1,432	56,230
CENS	BANCO POPULAR	COP	2023/11/15	10.00	IBR S.V. + 5%	15.70%	24,667	338	25,005
CENS	BANCO DE BOGOTA	COP	2023/11/20	10.00	IBR S.V. + 5%	15.73%	24,667	263	24,930
CENS	ITAU	COP	2024/01/12	1.00	IBR S.V. + 3.87%	14.58%	30,000	2,151	32,151
CENS	AGRARIO	COP	2024/01/19	3.00	IBR S.V. + 1.9%	12.55%	50,000	2,825	52,825
CENS	BANCO POPULAR	COP	2024/06/18	10.00	IBR S.V. + 4.5%	14.99%	38,000	175	38,175
CHEC	BANCO BBVA	COP	2014/08/22	10.00	IPC E.A. + 3.5%	11.45%	2,094	22	2,116
CHEC	BANCO DAVIVIENDA SA	COP	2018/12/27	12.00	IBR 1M + 0.388%	12.95%	27,950	193	28,143
CHEC	BANCOLOMBIA	COP	2018/02/9	8.00	IBR + 2.29%	12.76%	14,219	513	14,731
CHEC	CORPBANCA	COP	2014/08/22	10.00	IPC E.A. + 3.5%	11.43%	1,594	17	1,610
CHEC	BANCO DAVIVIENDA SA	COP	2018/12/27	12.00	IBR 1M + 0.39%	11.17%	3,020	78	3,099
CHEC	BANCO DAVIVIENDA SA	COP	2019/11/20	12.00	IBR 1M + 0.39%	11.22%	1,345	10	1,355
CHEC	BANCO BBVA	COP	2020/12/29	10.00	IBR + 3.43%	14.16%	24,375	2,181	26,556
CHEC	BANCOLOMBIA	COP	2021/03/15	10.00	IBR + 1.8%	12.40%	44,719	524	45,243
CHEC	BANCO DAVIVIENDA SA	COP	2021/04/20	10.00	IBR 1M + 1.693%	12.76%	3,390	16	3,406
CHEC	BANCOLOMBIA	COP	2021/05/12	10.00	IBR + 1.8%	12.40%	76,125	1,799	77,924

Company	Entity or loan	Original Currency	Initial date	Term	Nominal interest rate	June 30, 2024			
						IRR	Nominal value	Amortized cost value	Total Value
CHEC	BANCO BBVA	COP	2022/05/25	10.00	IBR + 3.53%	14.62%	15,000	284	15,284
CHEC	BANCO DE BOGOTA	COP	2022/08/24	10.00	IBR + 4.41%	15.63%	17,000	224	17,224
CHEC	BANCO DAVIVIENDA SA	COP	2023/08/17	10.00	IBR S.V. + 4.88%	16.05%	100,000	5,848	105,848
CHEC	INFICALDAAS	COP	2023/12/19	10.00	IBR 1M + 3.3%	14.91%	13,000	6	13,006
CHEC	INFICALDAAS	COP	2023/12/20	10.00	IBR 1M + 3.3%	14.90%	9,000	2	9,002
CHEC	ITAU	COP	2023/12/12	1.00	IBR S.V. + 3.87%	14.97%	30,000	214	30,214
CHEC	BANCO POPULAR	COP	2024/02/15	1.00	IBR + 1.56%	12.98%	20,000	1,020	21,020
CHEC	INFICALDAAS	COP	2024/04/17	12.00	IBR 1M + 2.15%	13.54%	9,600	32	9,632
CHEC	BANCOLOMBIA	COP	2024/05/9	7.00	IBR 1M + 2.18%	13.56%	19,048	131	19,178
CHEC	BANCOLOMBIA	COP	2024/06/25	7.00	IBR + 3.47%	14.73%	70,000	132	70,132
DEL SUR	BANCO DAVIVIENDA SA	USD	2015/10/7	10.00	SOFR 3M + 4.5%	4.59%	21,777	477	22,254
DEL SUR	BANCO DAVIVIENDA SA	USD	2021/10/29	9.00	SOFR 3M + 4%	4.15%	124,441	1,945	126,387
DEL SUR	CUSCATLÁN	USD	2023/09/28	10.00	SOFR 3M + 3.75%	0.00%	57,554	(94)	57,460
DEL SUR	CITIBANK	USD	2024/02/21	0.25	0%	0.00%	24,888	54	24,942
EDEQ	AV VILLAS	COP	2017/09/15	7.00	IBR + 3.1%	13.84%	300	2	302
EDEQ	OCCIDENTE	COP	2019/11/29	7.00	IBR + 2.75%	13.00%	5,000	112	5,112
EDEQ	AV VILLAS	COP	2019/11/5	6.50	IBR + 2.3%	12.63%	3,667	94	3,761
EDEQ	BANCO DE BOGOTA	COP	2020/05/29	7.00	IBR + 2.18%	12.52%	5,998	110	6,107
EDEQ	BANCO DE BOGOTA	COP	2020/08/19	7.00	IBR + 2.18%	12.49%	6,500	153	6,653
EDEQ	VILLAS_21454	COP	2021/07/23	7.00	IBR + 2.25%	12.70%	18,236	606	18,842
EDEQ	BANCO BBVA	COP	2022/05/27	5.00	IBR + 2.91%	13.66%	7,500	121	7,621
EDEQ	BANCO BBVA	COP	2022/06/24	5.00	IBR + 2.91%	13.85%	11,250	39	11,289
EDEQ	BANCO POPULAR	COP	2022/11/10	5.00	IBR + 3.9%	15.21%	9,885	182	10,067
EDEQ	VILLAS_15000	COP	2023/01/13	5.00	IBR + 2.15%	13.45%	14,063	335	14,398
EDEQ	OCCIDENTE_21500	COP	2023/03/15	10.00	IBR + 6.65%	18.24%	21,500	93	21,593
EDEQ	BANCO DAVIVIENDA SA	COP	2023/10/30	10.00	IBR + 5%	16.42%	30,000	673	30,673
EDEQ	OCCIDENTE_36240	COP	2023/12/27	10.00	IBR + 5.5%	16.92%	36,240	(52)	36,188
EDEQ	FINDETER	COP	2024/01/31	10.00	IBR 1M + 2%	0.00%	13,171	115	13,286
EDEQ	BONUSES	COP	2024/05/24	10.00	IBR + 1.95%	0.00%	6,829	85	6,914
ENSA	SCOTIABANK	USD	2012/12/13	15.00	4.73%	3.46%	331,843	(995)	330,848
ENSA	BONUSES	USD	2021/07/1	15.00	3.87%	4.05%	414,804	(2,881)	411,923
ENSA	SCOTIABANK	USD	2024/06/17	2.00	8.08%	8.09%	414,804	(3,721)	411,083
ENSA	SCOTIABANK	USD	2023/10/3	1.00	6.57%	6.58%	311,103	1,537	312,640
ENSA	BANESCO	USD	2023/10/20	1.00	6%	6.00%	62,221	259	62,480
ENSA	BANCO DAVIVIENDA SA	USD	2024/02/6	1.00	6.1%	6.10%	33,184	199	33,383
ENSA	CITIBANK	USD	2024/05/8	1.00	6%	6.00%	62,221	239	62,459
ENSA	SCOTIABANK	USD	2024/06/3	1.00	6%	6.00%	124,441	560	125,001
ENSA	SCOTIABANK	USD	2024/07/27	1.00	6%	6.00%	41,480	21	41,501
EPM	IPC IV TRAM 3 BONDS	COP	2010/12/14	20.00	IPC + 4.94%	12.56%	267,400	79	267,479
EPM	IPC V BONDS TRACE III	COP	2013/12/4	20.00	IPC + 5.03%	12.78%	229,190	(849)	228,341
EPM	IPC VI BONDS TRACE II	COP	2014/07/29	12.00	IPC + 4.17%	11.89%	125,000	1,791	126,791
EPM	IPC VI TRAM III BONDS	COP	2014/07/29	20.00	IPC + 4.5%	12.22%	250,000	1,503	251,503

Company	Entity or loan	Original Currency	Initial date	Term	Nominal interest rate	June 30, 2024			
						IRR	Nominal value	Amortized cost value	Total Value
EPM	IPC VII BONDS TRACE II	COP	2015/03/20	12.00	IPC + 3.92%	11.46%	120,000	140	120,140
EPM	IPC VII TRAM III BONDS	COP	2015/03/20	20.00	IPC + 4.43%	11.95%	260,000	84	260,084
EPM	BID-1664-1	COP	2016/03/31	9.69	7.8%	9.45%	71,192	30	71,222
EPM	GLOBAL 2024 COP	COP	2014/09/10	10.00	7.63%	7.74%	965,745	58,675	1,024,420
EPM	AGRARIO	COP	2014/06/24	16.00	IBR + 2.4%	12.55%	67,273	451	67,724
EPM	AFD	USD	2012/08/10	14.98	4.311%	4.38%	409,164	7,335	416,498
EPM	BID 2120-2	COP	2016/08/23	17.59	7.5%	9.03%	250,384	395	250,780
EPM	BNDES	USD	2016/04/26	23.67	4.88%	4.79%	392,813	3,860	396,673
EPM	GLOBAL 2027 COP	COP	2017/11/8	10.00	8.38%	8.46%	4,165,519	222,942	4,388,461
EPM	BID 2120-3	COP	2017/12/8	16.30	6.26%	7.58%	124,655	458	125,113
EPM	CAF	USD	2016/10/3	18.00	SOFR 6M + 3.53%	8.86%	670,068	17,037	687,105
EPM	1023 USD BONUSES	USD	2019/07/18	10.00	4.25%	4.39%	4,148,040	61,949	4,209,989
EPM	BID 2120-4	COP	2020/06/17	13.77	5%	6.06%	270,594	2,285	272,879
EPM	USD 2030 BONDS	USD	2020/07/15	10.58	4.375%	4.60%	2,385,123	15,878	2,401,001
EPM	JP MORGAN	COP	2021/11/24	4.98	IBR OIS + 2.47%	14.31%	979,250	7,778	987,028
EPM	AFD	USD	2023/09/18	9.16	SOFR 6M + 2.12%	7.78%	626,354	(703)	625,651
EPM	UMB BANK	USD	2022/12/19	5.00	SOFR 3M + 2.2%	8.23%	2,505,416	(28,904)	2,476,513
EPM	BNP TREASURY	USD	2023/11/15	0.99	SOFR 1M + 2.25%	7.57%	705,167	2,079	707,246
EPM	BNP TREASURY	USD	2023/12/22	0.99	SOFR 1M + 2.25%	7.57%	124,441	184	124,625
EPM	SANTANDER TREASURY	USD	2023/12/20	1.00	SOFR 1M + 2.25%	7.57%	414,804	612	415,416
EPM	COMMISSIONS	USD	2023/12/1	-	0%	0.00%	-	(44)	(44)
EPM	BANCO DE OCCIDENTE S.A.	COP	2024/01/29	7.00	IBR 6M + 3.95%	14.53%	200,000	12,340	212,340
EPM	BANCO DE BOGOTA	COP	2024/03/21	7.00	IBR 6M + 3.55%	14.07%	120,000	4,621	124,621
EPM	BANCO DE BOGOTA	COP	2024/04/15	7.00	IBR 6M + 3.55%	14.06%	280,000	8,010	288,010
EPM	BANCO POPULAR	COP	2024/04/30	7.00	IBR 6M + 4.07%	14.60%	100,000	2,358	102,358
EPM	COMMISSIONS	USD	2024/05/15	10.00	0%	0.00%	-	(68)	(68)
ESSA	BANCO DE BOGOTA	COP	2016/07/1	12.00	IBR + 3.15%	13.76%	9,000	373	9,373
ESSA	BANCO DE BOGOTA	COP	2016/08/19	12.00	IBR + 3.15%	13.70%	3,600	85	3,685
ESSA	BANCO DE BOGOTA	COP	2016/10/13	12.00	IBR + 3.15%	13.74%	4,275	160	4,435
ESSA	BANCO DE BOGOTA	COP	2016/11/11	12.00	IBR + 3.15%	13.90%	16,625	390	17,015
ESSA	BANCO DE BOGOTA	COP	2016/12/5	12.00	IBR + 3.15%	13.77%	3,800	63	3,863
ESSA	BANCO DE BOGOTA	COP	2016/12/14	12.00	IBR + 3.15%	13.80%	7,125	61	7,186
ESSA	BANCO DE BOGOTA	COP	2017/01/11	12.00	IBR + 3.15%	13.74%	7,494	289	7,784
ESSA	BANCO DE BOGOTA	COP	2017/01/16	12.00	IBR + 3.15%	13.71%	4,994	186	5,180
ESSA	BANCO DE BOGOTA	COP	2017/05/15	12.00	IBR + 3.15%	13.78%	5,250	129	5,379
ESSA	BANCO BBVA	COP	2017/06/14	12.00	IBR + 3.56%	14.49%	5,000	63	5,063
ESSA	BANCO BBVA	COP	2017/06/29	12.00	IBR + 3.56%	14.24%	4,000	45	4,045
ESSA	BANCO BBVA	COP	2017/07/13	12.00	IBR + 3.56%	14.35%	5,250	213	5,463
ESSA	BANCO BBVA	COP	2017/09/28	12.00	IBR + 3.56%	14.43%	7,875	66	7,941
ESSA	BANCO BBVA	COP	2017/10/12	12.00	IBR + 3.56%	14.36%	2,750	113	2,863
ESSA	BANCO BBVA	COP	2017/10/30	12.00	IBR + 3.56%	14.36%	2,750	93	2,843
ESSA	BANCO BBVA	COP	2017/11/29	12.00	IBR + 3.56%	14.43%	3,850	80	3,930

Company	Entity or loan	Original Currency	Initial date	Term	Nominal interest rate	June 30, 2024			
						IRR	Nominal value	Amortized cost value	Total Value
ESSA	BANCO BBVA	COP	2017/12/11	12.00	IBR + 3.56%	14.45%	2,200	33	2,233
ESSA	BANCO BBVA	COP	2017/12/14	12.00	IBR + 3.56%	14.46%	7,700	105	7,805
ESSA	BANCO BBVA	COP	2017/12/26	12.00	IBR + 3.56%	14.49%	49,500	408	49,908
ESSA	BANCO DE BOGOTA	COP	2017/12/26	12.00	IBR + 3.15%	13.57%	5,750	79	5,829
ESSA	BANCO BBVA	COP	2018/10/29	12.00	IBR + 2.91%	12.95%	26,000	967	26,967
ESSA	BANCO BBVA	COP	2018/11/28	12.00	IBR + 2.91%	12.85%	3,900	109	4,009
ESSA	BANCO BBVA	COP	2018/12/26	12.00	IBR + 2.91%	12.79%	35,100	649	35,749
ESSA	BANCO POPULAR	COP	2018/12/28	12.00	IBR + 2.91%	12.61%	68,900	1,181	70,081
ESSA	BANCO POPULAR	COP	2019/12/27	12.00	IBR + 2.91%	12.63%	70,500	1,315	71,815
ESSA	BANCO DAVIVIENDA SA	COP	2021/02/26	12.00	IBR + 1.7%	12.59%	6,984	79	7,063
ESSA	BANCO DAVIVIENDA SA	COP	2021/02/26	12.00	IBR + 1.7%	12.59%	1,551	18	1,569
ESSA	BANCO DAVIVIENDA SA	COP	2021/06/15	12.00	IPC E.A. + 3.7%	10.92%	45,000	494	45,494
ESSA	BANCO BBVA	COP	2021/07/2	3.00	IBR + 0.2%	10.54%	296	3	298
ESSA	BANCO DAVIVIENDA SA	COP	2021/09/14	10.00	IBR + 3.8%	14.58%	13,545	215	13,760
ESSA	SUDAMERIS	COP	2021/12/17	5.00	IBR + 3.4%	13.91%	18,750	201	18,951
ESSA	BANCO POPULAR	COP	2022/10/21	10.00	IBR + 4.45%	15.65%	10,000	285	10,285
ESSA	AV VILLAS	COP	2022/10/21	10.00	IBR + 4.45%	15.61%	10,000	295	10,295
ESSA	BANCO POPULAR	COP	2022/11/23	10.00	IBR + 4.45%	15.68%	20,000	554	20,554
ESSA	AV VILLAS	COP	2022/11/23	10.00	IBR + 4.45%	15.70%	10,000	273	10,273
ESSA	AV VILLAS	COP	2022/12/5	10.00	IBR + 4.45%	15.70%	20,000	547	20,547
ESSA	CAF	COP	2022/12/7	15.00	IBR + 4.99%	16.41%	156,699	122	156,820
ESSA	BANCO POPULAR	COP	2022/12/20	10.00	IBR + 4.45%	15.70%	30,000	818	30,818
ESSA	BANCO BBVA	COP	2023/06/20	10.00	DTF E.A. + 3.55%	13.88%	50,000	(166)	49,834
ESSA	BANCO BBVA	COP	2023/11/23	10.00	DTF E.A. + 3.55%	16.24%	30,000	483	30,483
ESSA	AGRARIO	COP	2023/12/6	3.00	IBR + 1.9%	13.07%	66,667	360	67,027
ESSA	BANCO BBVA	COP	2023/12/26	10.00	DTF E.A. + 3.55%	16.22%	40,000	75	40,075
ESSA	BANCO BBVA	COP	2024/01/18	10.00	DTF E.A. + 3.55%	15.40%	50,000	3,324	53,324
ESSA	FINDETER	COP	2024/04/12	10.00	IBR + 2%	12.92%	29,140	137	29,278
ESSA	BANCO BBVA	COP	2024/04/26	10.00	DTF E.A. + 3.55%	14.55%	30,000	735	30,735
ESSA	COMMISSIONS	COP	1900/01/0	-	0%	0.00%	-	(256)	(256)
GRUPO DECA	BANCO INDUSTRIAL	GTQ	2018/12/20	10.00	TAPP -6.8%	5.63%	89,587	(219)	89,369
GRUPO DECA	BANCO AMÉRICA CENTRAL	GTQ	2018/12/21	10.00	TAPP -6.81%	5.62%	52,517	(136)	52,380
GRUPO DECA	BANCO AGROMERCANTIL	GTQ	2019/01/23	10.00	TAPP -6.87%	5.57%	122,059	772	122,831
GRUPO DECA	BANCO AMÉRICA CENTRAL	USD	2018/12/21	10.00	LIBOR 90 + 2.26%	5.09%	79,897	4,747	84,644
GRUPO DECA	BANCO INTERNACIONAL	USD	2018/12/19	10.00	TAPP -1.25%	5.19%	13,316	208	13,524
GRUPO DECA	BANCO AGROMERCANTIL	USD	2019/01/23	10.00	LIBOR 90 + 3.05%	5.89%	17,756	1,273	19,029
GRUPO DECA	BANCO INDUSTRIAL	GTQ	2020/04/24	1.00	TAPP -1.5%	0.00%	53,394	-	53,394
GRUPO DECA	BANCO INDUSTRIAL	USD	2017/12/15	1.00	TAPP -6.8%	5.50%	41,428	-	41,428
GRUPO DECA	BANCO INDUSTRIAL	GTQ	2018/12/20	10.00	TAPP -6.8%	5.88%	114,645	-	114,645
GRUPO DECA	BANCO AMÉRICA CENTRAL	GTQ	2018/12/21	10.00	TAPP-6.81%	5.87%	52,860	-	52,860
GRUPO DECA	BANCO AGROMERCANTIL	GTQ	2019/01/23	10.00	TAPP -6.87%	5.80%	122,059	1,089	123,148
GRUPO DECA	BANCO AMÉRICA CENTRAL	USD	2018/12/21	10.00	LIBOR 90 + 2.26%	3.05%	26,632	-	26,632

Company	Entity or loan	Original Currency	Initial date	Term	Nominal interest rate	June 30, 2024			
						IRR	Nominal value	Amortized cost value	Total Value
GRUPO DECA	BANCO INTERNACIONAL	USD	2018/12/19	10.00	TAPP -1.25%	5.09%	13,316	-	13,316
GRUPO DECA	MERCOM BANK LTD	USD	2019/01/23	10.00	LIBOR 90 + 3.05%	3.83%	17,756	248	18,004
GRUPO DECA	BANCOLOMBIA PANAMÁ	USD	2019/01/23	10.00	LIBOR 90 + 3.05%	3.84%	71,257	998	72,253
GRUPO DECA	BANCO INDUSTRIAL	GTQ	2021/11/24	7.00	TAPP + 5.56%	5.68%	387,793	1,267	389,060
GRUPO DECA	BANCO DE DESARROLLO RURAL	GTQ	2024/01/30	5.00	TAPP + 4.66%	7.76%	192,218	1,182	193,400
HET	BANESCO	USD	2021/11/15	10.00	3.9%	3.90%	159,590	441	160,031
HIDROSUR	BANCO DEL ESTADO	CLP	2023/09/8	9.00	UF + 4.58%	4.70%	53,876	1,559	55,435
TICSA	SANTANDER	MXN	2016/06/14	10.00	TIIE + 2.4%	7.77%	25,399	(579)	24,820
TICSA	SANTANDER	MXN	2016/06/14	14.00	TIIE + 2.4%	7.79%	17,083	347	17,430
TICSA	INTERACCIONES	MXN	2020/12/31	15.33	TIIE + 3%	7.51%	11,733	(11)	11,722
TICSA	BANCO DEL BAJÍO	MXN	2013/07/31	14.67	TIIE + 2.75%	8.48%	55,552	2,109	57,661
TICSA	SANTANDER	MXN	2021/03/22	1.00	TIIE + 4%	7.55%	6,740	-	6,739
TICSA	BANCO DAVIVIENDA SA	COP	2022/05/27	1.00	14%	14.00%	38,820	-	38,820
TICSA	BANK OF AMERICA	MXN	2023/11/15	1.00	TIIE + 2%	0.00%	22,556	-	22,556
TICSA	BANK OF AMERICA	MXN	2024/02/1	1.00	TIIE + 2.25%	0.00%	14,662	5,805	20,467
Total							29,976,287	522,732	30,499,019

- Amounts stated in millions of Colombian pesos -

As of June 30, 2024 and December 31, 2023, the following movements associated with credits and loans are disclosed in the following items for presentation purposes in the statement of cash flows: i) obtaining public loans and treasury \$3,022,060 (2023: \$1,011,085), ii) public credit and treasury payments of \$ 1,971,133 (2023: \$1,641,212); iii) transaction costs for issuance of debt instruments \$11,832 (2023: \$12,696).

Interest paid on credit operations as of June 30, was \$887,390 (2023: \$860,676).

The assumed net exchange difference as of June 30, 2024 and 2023, associated with the debt was \$245,410 (2023: \$340,229).

As of the cut-off date, the loans used as hedging instruments for net investments in foreign businesses are those contracted with CAF and AFD and had designated 2024 USD 355 millions (equivalent to 1,472,044). The difference has been reclassified from the profit or loss for the period to other comprehensive income for \$18,171 income (June 2023: loss \$108,975).

The information on the bonds issued is as follows:

Subseries	Original currency	Start Date	Term	Nominal interest rate	June 30, 2024				Amount awarded							
					IRR	Nominal value	Amortized Cost Value	Total value	Amount awarded to 2022	Amount awarded to 2021	Amount awarded to 2020	Amount awarded to 2019	Amount awarded to 2018	Amount awarded to 2017	Amount awarded to 2016	Amount awarded to 2015
A12a	COP	2014/07/29	12	IPC + 4.17%	11.89%	125,000	1,791	126,791	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
A12a	COP	2015/03/20	12	IPC + 3.92%	11.46%	120,000	140	120,140	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
A15a	COP	2009/04/21	15	IPC + 6.24%	0.00%	-	-	-	198,400	198,400	198,400	198,400	198,400	198,400	198,400	198,400
A20a	COP	2010/12/14	20	IPC + 4.94%	12.56%	267,400	79	267,479	267,400	267,400	267,400	267,400	267,400	267,400	267,400	267,400
A20a	COP	2013/12/4	20	IPC + 5.03%	12.78%	229,190	(849)	228,341	229,190	229,190	229,190	229,190	229,190	229,190	229,190	229,190
A20a	COP	2014/07/29	20	IPC + 4.5%	12.22%	250,000	1,503	251,503	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
A20a	COP	2015/03/20	20	IPC + 4.43%	11.95%	260,000	84	260,084	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000
International bonus	COP	2014/09/10	10	7.625%	7.74%	965,745	58,675	1,024,420	965,745	965,745	965,745	965,745	965,745	965,745	965,745	965,745
International bonus	COP	2017/11/8	10	8.375%	8.46%	4,165,519	222,942	4,388,461	4,165,519	4,165,519	4,165,519	3,530,000	2,300,000	2,300,000	-	-
International bonus	USD	2019/07/18	10	4.25%	4.39%	4,148,040	61,949	4,209,989	4,810,200	3,981,160	3,432,500	3,277,140	-	-	-	-
International bonus	USD	2020/07/15	11	4.375%	4.60%	2,385,123	15,878	2,401,001	2,765,865	2,289,167	1,973,688	-	-	-	-	-
TOTAL						12,916,017	362,192	13,278,209	14,157,319	12,851,581	11,987,442	9,222,875	4,715,735	4,715,735	2,415,735	2,415,735

Figure in millions of Colombian pesos, the exchange rate used was the TRM at the end of each period

National bounds detail:

Subseries	Original currency	Start Date	Term	Nominal interest rate	June 30, 2024				Amount awarded							
					IRR	Nominal value	Amortized Cost Value	Total value	Amount awarded to 2022	Amount awarded to 2021	Amount awarded to 2020	Amount awarded to 2019	Amount awarded to 2018	Amount awarded to 2017	Amount awarded to 2016	Amount awarded to 2015
National bonus	COP	2014/07/29	12	IPC + 4.17%	11.89%	125,000	1,791	126,791	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
National bonus	COP	2015/03/20	12	IPC + 3.92%	11.46%	120,000	140	120,140	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
National bonus	COP	2009/04/21	15	IPC + 6.24%	0.00%	-	-	-	198,400	198,400	198,400	198,400	198,400	198,400	198,400	198,400
National bonus	COP	2010/12/14	20	IPC + 4.94%	12.56%	267,400	79	267,479	267,400	267,400	267,400	267,400	267,400	267,400	267,400	267,400
National bonus	COP	2013/12/4	20	IPC + 5.03%	12.78%	229,190	(849)	228,341	229,190	229,190	229,190	229,190	229,190	229,190	229,190	229,190
National bonus	COP	2014/07/29	20	IPC + 4.5%	12.22%	250,000	1,503	251,503	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
National bonus	COP	2015/03/20	20	IPC + 4.43%	11.95%	260,000	84	260,084	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000
TOTAL						1,251,590	2,748	1,254,338	1,449,990	1,449,990	1,449,990	1,449,990	1,449,990	1,449,990	1,449,990	1,449,990

- Amounts stated in millions of Colombi

The detail of national bound issued for national subsidiaries of the EPM Group is as follows:

ENSA:

Type of bond	Original Currency	Start Date	Term	Nominal interest rate	June 30, 2024				Amount awarded							
					IRR	Nominal value	Amortized cost	Total Value	to 2022	to 2021	to 2020	to 2019	to 2018	to 2017	to 2016	to 2015
Bonus	USD	2012/12/13	15	4.73%	3.46%	331,843	(995)	330,848	318,493	318,493	274,600	262,171	259,980	238,720	240,057	251,958
Bonus	USD	2021/07/1	15	3.87%	4.05%	414,804	(2,881)	411,923	398,116	398,116	-	-	-	-	-	-
TOTAL						746,647	(3,876)	742,771	716,609	716,609	274,600	262,171	259,980	238,720	240,057	251,958

Figure in millions of Colombian pesos, the exchange rate used was the TRM at the end of each period

AGUAS DE ANTOFAGASTA:

Type of bond	Original Currency	Start Date	Term	Nominal interest rate	June 30, 2024				Amount awarded		
					IRR	Nominal value	Amortized cost	Total Value	to 2022	to 2021	to 2020
Bonus	CLP	2020/12/18	5.00	UF + 0.995%	0.20%	82,518	1,560	84,078	198,240	144,816	150,052
Bonus	CLP	2020/12/18	13.00	UF + 1.4396%	2.01%	330,071	22,936	353,007	396,481	289,632	307,617
Bonus	CLP	2021/05/14	4.50	UF + 0.995%	0.63%	82,518	1,379	83,897	198,240	144,816	-
Bonus	CLP	2021/05/14	12.50	UF + 1.4396%	2.51%	495,106	18,865	513,971	594,721	434,447	-
TOTAL						990,213	44,740	1,034,953	1,387,682	1,013,711	457,669

Figure in millions of Colombian pesos, the exchange rate used was the TRM at the end of each period

Covenant Debt / EBITDA

The EPM Group has different financial commitments (covenant), established in the loan contracts signed with the French Development Agency - AFD, Inter-American Development Bank, CAF - Development Bank of Latin America, National Bank for Economic and Social Development - BNDES, JPMorgan and the Deal Club (BNP Paribas, BBVA, Scotiabank and Sumitomo). These contracts include some of the following covenants: Net Debt/EBITDA LTM, EBITDA/Financial Expenses, EBITDA/Net Financial Expenses, and Long-Term Debt/Equity.

At of June 30, 2024, EPM was compliance with the agreed financial covenants.

Covenant	Entity	Indicator limit	June 2024
EBITDA/Financial expenses	BNDES - AFD	Greater than 3	3.86
EBITDA/Net Financial expenses	CAF - JPMorgan - UMB Bank-AFD	Greater than 3	4.25
Net Long-term Debt /EBITDA LTM	AFD - CAF - JPMorgan - BID - UMB Bank	Less than 4	2.23
Long term Debt/Equity	BNDES - BID-AFD	Less than 1.5	0.84

Compliance

During the accounting period, the company has paid the principal and interest on its loans.

Note 14. Provisions, contingent assets and liabilities

14.1. Provisions

The reconciliation of provisions is as follows:

Concept	Desmantling or environmental restoration ¹	Litigation ²	Contingent - business combinations	Other provisions	Total
Initial balance	481,915	1,413,258	141,143	618,014	2,654,330
Additions	35	20,802	-	29,753	50,590
Uses (-)	(33,720)	(3,898)	-	(9,232)	(46,850)
Reversals, Unused amounts (-)	(988)	(8,567)	(7,185)	(7,699)	(24,439)
Reversals, Unused amounts (-) Capitalizable	(59)	-	-	-	(59)
Adjustment for changes in estimates	1,420	447	155	(7,895)	(5,873)
Adjustment for changes in estimates capitalizable	226,509	-	-	-	226,509
Capitalizable dismantling	30,521	-	-	-	30,521
Exchange rate difference	-	(22)	1,776	-	1,754
Financial uodate	27,410	38,177	2,354	2,289	70,230
Other change	-	-	-	(2,758)	(2,758)
Foreign currency conversion effect	45	813	-	43,631	44,489
Final Drive Account Balance	733,088	1,461,010	138,243	666,103	2,998,444
Non-current	471,166	1,332,155	138,243	501,390	2,442,954
Current	261,922	128,855	-	164,713	555,490
Total	733,088	1,461,010	138,243	666,103	2,998,444

- Amounts stated in millions of Colombian pesos-

As of June 30, 2024, the Group's significant provisions were:

¹ The increase in the provision for dismantling or environment restoration was caused by periodical updated of the estimates and the update of rates. (Paragraph 14.1.1).

² The increase in the provision of litigation and lawsuits is due to the arbitration of Hidroituango and the rates updates. (Paragraph 14.1.2).

14.1.1 Decommissioning or restoration

The Group is obliged to incur costs of dismantling or restoring its facilities and assets in the following events:

Removal of transformers containing PCBs (polychlorinated biphenyls). The Group has committed to the dismantling of these assets from 2008 to 2026, under Resolution 222 of December 15, 2011 of the Ministry of Environment and Sustainable Development and the Stockholm Convention of May 22, 2008. Applies in Colombia, Panama and El Salvador. The provision is recognized at the present value of the expected costs to pay off the obligation using estimated cash flows. The main assumptions considered in the calculation of the provision are: estimated costs, CPI and TES fixed rate. As of June 30, 2024, the national subsidiaries that contribute to this item are: CENS \$428, ESSA \$230, EPM \$207, EDEQ \$156, Afinia \$55, CHEC \$39 and the international is ENSA with \$582.

- In the sanitation service in Colombia, due to the disposal of solid waste in the subsidiary EMVARIAS and it is a land on which cells or vessels are built for the deposit of garbage, being necessary to restore it through a series of activities aimed at carrying out the closure, closure and post-closure of it. The obligation begins from the moment in which the landfill is in optimal conditions for the performance of the final disposal activity and goes until the regulatory environmental entity, by resolution, decrees the termination of the closure, closure and post-closure stage. This obligation is defined in the RAS 2000 (Technical Regulations for Drinking Water and Basic Sanitation), which establishes the basic criteria and minimum environmental requirements that sanitation systems must meet in order to mitigate and minimize the impacts that occur in the activities of design, construction, commissioning, operation, maintenance, decommissioning, completion and closure. As of June 30, 2024, payments of \$449 have been generated and the balance of the provision ended at \$23,542.
- Dismantling of the Jepirachi Wind Farm located in the department of La Guajira, generated until October 9, 2023, when the operation was disconnected from the National Interconnected System (SIN, for the Spanish original) and the decommissioning process began, which will last approximately one year, which through CREG resolution 136 of 2020, published in the Official Gazette of July 15, 2020, the main assumptions considered in the calculation of the provision are: estimated costs, CPI and TES rate, for a ending balance as of June 30, 2024 of \$ 41,198.
- Dismantling of the Hidroituango central camp

With the entry into operation of the two power generating units of the Hidroituango power plant, the dismantling of the Tacuí - Cuní camp, which was initially conceived and dimensioned for the construction of the Ituango Hydroelectric Project, is planned. Once the construction stage is over, the operation of the project begins and the sizing for the construction stage is much greater than that required for the operation stage. For this reason, it is estimated that the dismantling will begin in 2027, which is the probable date of the completion of the construction and delivery to operation of the 8 generation units. The estimated cost for the dismantling of the camps was assessed according to the areas that are not required for the operation of the plant and according to the plan and dimensioning of the facilities. The balance of the provision as of June 30, 2024, amounted to \$ 17,935.

- In EPM, provision for environmental impact in the construction of infrastructure projects: this arises as a legal obligation derived from the granting of the environmental license to compensate for the loss of biodiversity during the construction phase, as well as compensation for the subtraction of reserve areas, affectation of prohibited species and forest exploitation; obligations that are formalized, through the resolutions of the ANLA (National Environmental Licensing Authority), CAR - Regional Autonomous Corporation and/or MADS - Ministry of Environment and Sustainable Development. The execution of the project's biotic environmental offsets extends beyond the time in which the asset begins to operate technically, making it necessary to implement the figure of provision with the aim of ensuring that these expenditures remain as the greatest value of the construction in progress. The Group has committed to compensate for the loss of biodiversity, subtraction and closures from 2016 to 2019 according to the resolutions: Res. 1313/2013 ANLA, Res. 519/2014 ANLA, Res LA. 0882/04/08/2014 ANLA, Res. 1166/2013 MADS, Res. 1852/2013 CAR, Res. 2135/2014 CAR, Resolution 1189/22/07/2104 MADS, Res. 1120907/17-03-2015 CORNARE, Res. 141011206/16-10-2014 CORANTIOQUIA, Res LA. EIA1-9872 04/21/2014 CVS, among others. The provision is recognized at the present value of the expected costs to pay off the obligation using estimated cash flows. The main assumptions considered in the calculation of the provision are: estimated costs, CPI and TES fixed rate. As of June 30, 2024, the main subsidiaries contributing to this concept are: EPM \$ 7,884, CENS \$ 7,22 and ESSA \$ 4,271.
- Environmental effects of the Hidroituango power plant: with the entry into operation of the two power generating units of the Hidroituango power plant, obligations arise for the use of the natural vegetation cover that was found in the areas where different infrastructures were implemented for the project (reservoir, camps, roads, workshops, storage areas, etc.). among others), in this sense, according to its environmental license, the project must make forest compensations in a ratio of 1 to 1 in the intervened areas of tropical humid forest and from 1 to 5 in the areas of tropical dry forest. In general, these compensation obligations are associated with the WFP programs for the biotic environment related to the management and conservation of vegetation cover, the subprogram for the restoration of forest cover, the subprogram for the management and protection of fish and fisheries resources in the lower and middle basins of the Cauca River, as well as the with the execution of these activities, attention is given to the obligations associated with requests for the exploitation of species with regional restriction by the competent authorities (Coranquia and Corpourabá). The balance of the provision as of June 30, 2024 amounted to \$152,964.
- Environmental compensation and forced investment of 1%: Law 99 of 1993 established the mandatory nature of environmental licensing for the development of any activity that may cause serious deterioration to renewable natural resources or the environment or introduce considerable or notorious modifications to the landscape and depending on the type of activity, the size and location of the project. and assigned the competencies in relation to environmental licensing to the National Environmental Licensing Authority, the Regional Autonomous Corporations, or the metropolitan areas.

Article 321 of Law 1955 of 2019, indicates that all holders of an environmental license who have pending investments as of May 25, 2019 may benefit from the percentage increase in the value of the liquidation base of the forced investment of no less than 1%, according to the year of commencement of activities authorized in the environmental license and defined the requirements and procedures to update the pending investments and new terms of execution subject to ANLA approval.

As of June 30, 2024, for the Group has obligations of this type amounting to \$47,601 related to the use of water taken directly from natural sources, in the projects carried out at: the Hidroituango, Porce III and Porce II power plants. In accordance with the law, the executed values of 1% are: Hidroituango power plant for \$ 44,941 and Porce III for \$ 2,660.

Additionally, as of June 30, 2024, EPM includes provision for \$32,469 for environmental contingency, established by the specific action plan for the recovery of the parties affected by the events of the plugging of the Cauca River diversion tunnel that the Hidroituango plant had on April 28, 2018; by the closure of floodgates in 2019 that decreased the flow of the river downstream of the project; and by the events that may be caused by the technical milestones, pending to be achieved typical of the contingency,

as well as of the execution of the project itself. During 2024 the provision was adjusted by \$ 2,893 for financial and provision expense and for \$165 for recovery provision, and payments amounting to \$ 8,915.

The specific action plan for recovery should consider three framework programmes:

- a. Recovery of affected swamps
- b. Recovery of affected fish fauna
- c. Restoration of aquatic habitats located in the affected area

These three programs correspond to the environmental component as a response to the identification of the effects caused, as well as discretionary actions. Also included are social programs, economic activities, infrastructure, risk management, among others.

The different actions are planned to be carried out between the municipalities of Valdivia and Nechí, however, if affectations are identified in the municipalities that are part of La Mojana, they will also be the object of the intervention.

In the EPM Group, with the entry into operation of the two power generating units of the Hidroitango power plant, the provisions of the following were recognized:

Monitoring: obligation originated by the monitoring and follow-up plan that is part of the activities contemplated in the project's environmental license, generally these monitorings correspond to the follow-up that the project must carry out to the different physical, biotic, and socioeconomic variables that are addressed with the environmental management measures contemplated in the project's Environmental Management Plan (PMA). and their basic purpose is to evaluate over time the evolution of these variables in order to identify their behavior and response to the appearance of the impacts caused by the development of the project and the application of the management measures contemplated in the MAP. The balance of the provision as of June 30, 2024, amounted to \$154,232.

Mandatory social commitments: obligations related to the execution of activities related to the agreements with the Nutabe indigenous community of Orobajo, improvement of living conditions, restitution of social or community infrastructure, and compensation for loss of housing or economic activities of families and communities that were impacted by the construction and/or operation of the Ituango project. These obligations are contemplated in WFP programs and projects (social component), which include, among others, the program for the comprehensive restitution of living conditions, the project for the restitution of community infrastructure, the attention to commitments associated with the agreements with the Nutabe indigenous community, and the other programs for the management of the socio-economic environment contemplated in the project's environmental license. The balance of the provision as of June 30, 2024, amounted to \$ 201,462.

Land management: Corresponds to obligations derived from environmental licensing. Among the main activities considered to comply with this obligation and which must be carried out are building fences and boundary markers on land owned by the Project, located in the municipalities of Sabanalarga, Liborina, Valdivia, Ituango, Briceño, Buriticá, Santa fe de Antioquia and Peque. The balance of the provision at June 30, 2024 amounted to COP 30,209.

14.1.2 Litigation

This provision covers estimated probable losses related to labor, administrative, civil and tax (administrative and governmental) litigation arising from the operation of the Group's companies. The main assumptions considered in the calculation of the provision are: Average CPI to actual data in previous years and projected data in future years, discount rate calculated with reference to market yields of bonds issued by the National Government, estimated value to be paid, start date and estimated date of payment, for those lawsuits classified as probable. To date, there is no evidence of future events that could affect the calculation of the provision.

In the Group companies operating in Colombia, in order to reduce the uncertainty conditions that may arise with respect to the estimated date of payment and the estimated value payable of a lawsuit

classified as probable, there are business rules based on statistical studies with which the average duration of the processes per action was obtained and also the application of the jurisprudence to the maximum ceilings that it defines for the value of non-pecuniary or immaterial claims when these exceed their amount, as described below:

Average duration of proceedings per action

Administrative and tax

Type of legal action or procedure	Average length (in years)
Abbreviated	4
petition for compliance	4
Group Action	6
Representative actions	4
conciliation (pre-trial)	2
Partie civile proceedings	4
Contractual (Breach of contract)	13
Survey and demarcation	5
Executive	5
Singular executive	3
Expropriation	4
Comprehensive reparation incident (criminal)	2
Imposition of easement	4
Nullification of administrative acts	5
Nullification and reestablishment of rights	10
Nullification and reestablishment of labour rights	11
Ordinary	7
Ordinary of Membership	5
Accusatorial Criminal (Law 906 of 2004)	4
Division's lawsuits	4
Protection of consumer rights	6
Police Grievances	3
Right to Reclaim	7
Direct compensation	12
Oral	5

Labor proceedings

Type of legal action or procedure	Average length (in years)
Labor solidarity	3.5
Pension	3.5
Extra Hours	3.5
Job Reinstatement	4
Salary Scale Equalization	3.5
Unfair Dismissal Compensation	3.5
Reassessment of Social Benefits	3.5
Compensation work accident	4
Refund of Health-Pension Contributions	4

Application of jurisprudence

Typology: The amounts of the claims for compensation for non-pecuniary damages shall be recorded according to the following typology:

- Moral prejudice.
- Damage to health (physiological or biological damage), resulting from bodily or psychophysical injury.
- Damage to relationship life.
- Damage to constitutional and conventional assets.

The amounts of other non-pecuniary claims not recognized by jurisprudence will not be recorded, unless it can be inferred from the claim that, despite being denominated otherwise, they correspond to one of the admitted typologies. Claims for non-pecuniary compensation for damage to property shall not be recorded either.

Quantification: The amount of non-pecuniary claims shall be recorded uniformly as follows, regardless of their typology:

Direct victim Compensation	100 Monthly Minimum Legal Wage Enforced (MMLWE)
Indirect victim compensation	50 Monthly Minimum Legal Wage Enforced (MMLWE)

- **For subsidiaries in Chile:** with respect to the probable date of payment of the lawsuits, the type of process, previous cases, and the progress of the procedural stages of each case are taken into consideration, which can be very specific and varied depending on the subject matter. In this regard, labor proceedings, being oral and having only two hearings, have a maximum duration of six months, except in specific cases where there are problems in the notification of the claim, or the hearings are suspended. In civil lawsuits, given that they are long processes of long knowledge and written processing, they can last at least two years, so the estimated time in the lawsuits currently being processed by the subsidiary Aguas de Antofagasta S.A.

Quantification: to determine the amount of the judgments, in principle, the amount of the plaintiff's claim is considered, since jurisprudence cannot be applied in this sense, and the amount will vary depending on the Court and the cause of action. Additionally, in civil lawsuits, the amount of the compensation will depend on the court that dictates it, since in Chile there is no precedent system. What a civil judge cannot do, and even less the appellate and supreme court, is to award higher amounts to the claims.

- **For subsidiaries in Panama:** regarding the estimated payment date, each case is evaluated individually with external legal counsel, taking into consideration the average duration of similar processes.

Quantification: The estimated amount to be paid in a lawsuit is determined based on the amount of the plaintiff's claim and an analysis of the specific condition that motivates the lawsuit in order to determine the recognition of a possible damage. For this purpose, we rely on the assessment of external legal advisors of each company and in certain cases with the support of insurance advisors in case an actuarial valuation is required.

- **For subsidiaries in El Salvador:** the estimated date of payment for administrative or judicial processes is estimated based on the average duration of the processing of similar processes, obtained from statistical data over the 20 years of operation of the subsidiaries.

Quantification: El The estimated amount payable in litigation is determined based on the amount of the initial claim filed against the company.

The following are the recognized litigations:

Company	Third party	Claim	Valor
EPM	Hidroeléctrica Ituango S.A.	Declare that between HIDROITUANGO and EPM, there exists a Contract for the financing, construction, assembly, development, commissioning, and operation of the Pescadero Ituango Hydroelectric Project, known as BOOMT, entered into on 2011/03/30, where EPM ITUANGO assigned its contractual position in favor of EPM. In Hidroituango's opinion, EPM failed to meet milestone 7 "Closure of the diversion gates and start of the reservoir filling (...)" initially planned for 2018/07/01, milestone 8 "Commencement of commercial operation of unit 4" initially planned for 2018/11/28, and milestone 9 "Commencement of Commercial Operation of Unit 1" initially planned for 2019/08/27. As a consequence of the above, Hidroituango requested that EPM be ordered to pay the "Penalty Clauses for Failure to Meet Milestones" up to the value of the "maximum financial liability" for US\$450 million, and the recognition of the remuneration agreed upon in the contract for the plant not having commenced operation on the scheduled dates.	793,082
	Maikol Arenales Chaves	To declare the defendants administratively liable, as the cause of the unlawful damage for having destroyed the fishing resource of the Ciénagas de Montecristo complex, which is due to the construction of the IHP. Note: By order of 16 November 2021, 1223 persons were accepted as members of the group	345,129
	Oscar Elias Arboleda Lopera	It includes 173 plaintiffs who worked for EADE; and, they state that in the dissolution and liquidation of said company there was an employer substitution with EPM, which obliges it to all labor debts.	50,680
	Other Labors	239 processes with an average of \$110 and an amount of less than \$1,125.	24,121
	Luis Fernando Anchico Indaburo	To declare EPM administratively responsible, as the cause of the unlawful damage for having destroyed the fishing resource of the Montecristo swamp complex, which is due to the construction of the PHI (Ituango Hydroelectric Project) and requests the recognition and payment of a minimum wage for each family nucleus from February 2019 until the judgment is issued, This is referred to by the defendants as consolidated loss of profits.	23,508
	Roger Alberto Gil Barragán	To recognize, by way of compensation, for each of the members of the "ASOBAPEBEL" group, that there are one hundred and ninety-three (193) for the unlawful damage caused, the moral and material damage, and the violation of fundamental rights such as a	23,233

Company	Third party	Claim	Valor
EPM		dignified life, a minimum of life, decent housing, work, food security, and the destruction of their source of subsistence, the displacement of their territory and the unlawful psychological and physical transformation of their lives, having as an imputation the exceptional risk due to the emergency that caused the damage to the Cauca River.	
	Santiago Andrés Ortiz Mora	To declare EPM responsible for the damage caused, the moral and material damage and the violation of fundamental rights, caused to the members of the "SAN ROQUE" group, by the destruction of their source of subsistence, the displacement of their territory and the psychological and physical transformation of their lives due to the affectation caused by the "Hidroituango" project in April 2018. The amount for each of the 161 members of the group is 100 SMMLV, for a total of \$14,132,628,300. A claim for loss of profits in the amount of \$1,146,431,034 is claimed.	18,488
	Javier Maure Rojas	To declare EPM administratively responsible, as the cause of the unlawful damage for having destroyed the fishing resource of the Montecristo swamp complex, which is due to the construction of the PHI (Ituango Hydroelectric Project); that a minimum wage be recognized and paid for each family unit from February 2019 until the judgment is handed down and the recognition of a future loss of earnings that goes from the time of the judgment to the probable period of life of each of the plaintiffs.	14,769
	Rodrigo Antonio Muñoz Arenas	To declare the State's responsibility for the deficiencies or omissions incurred by the defendants, by not measuring the danger, threat and damage that would be caused by the indiscriminate felling of trees in the area of influence of the dam, to which the communities attribute the changes in the behavior of the river and the landslides in the area. To order the plaintiffs and the members of the affected group to pay the minimum subsistence not received for the duration of the emergency, \$4,307,103,200.00.	14,618
	Gustavo Jiménez Pérez	To declare EPM E.S.P. liable for the unlawful damage caused, the moral and material damage and the violation of fundamental rights caused to the 75 members of the "ASOMIBA" group; for the destruction of their source of subsistence, the displacement of their territory and reparation of the damage; It is requested to pay to the members of the "ASOPEISLA" group, the damages of an immaterial and material nature caused since the beginning of the emergency originated in the "Hidroituango" project, of compensation for each of the members of the "ASOMIBA" group, is set at One Hundred (100 SMLV).	9,314
	Esilda Rosa Romero Aguas	They request that EPM be declared administratively liable as a result of the damage caused to the plaintiffs and that the sum of 80 SMLMV be recognized for each of the plaintiffs in the form of moral damages: 39 in total.	8,126
	Other Administrative	29 litigations with an average of \$482 and an amount of less than \$1,827.	7,962
	Diogenes de Jesús Cossio	For environmental damage, the sum of 50 SMLMV for each of the 41 plaintiffs. It is classified as damage to constitutional and conventional property, in the absence of a category such as the one indicated by the plaintiff. For damage to the family or damage to the life of the relationship 50 SLMV for each of the plaintiffs. For moral damages, the sum of 50 SMLMV for each of the plaintiffs. For consolidated and future loss of profits, the sum of ARS 289,767,141,000, for Mr. FABIO ENRIQUE GOMEZ ATEHORTUA.	7,151
	John Walter Jaramillo	That the plaintiffs be reinstated in the same position or trade or another of the same or higher category that they had been	5,499

Company	Third party	Claim	Valor
EPM		performing, that as a consequence, by way of compensation, all the salaries and legal social benefits not received must be paid, in addition to all the contributions caused in favor of the Comprehensive Social Security System.	
	Municipality of Copacabana	Declare that EPM has partially breached the 8405949 contract and that it is responsible for the economic damages suffered by the Municipality of Copacabana, as the public lighting fee for the industrial and commercial sectors was not collected during the periods of 2007, 2008, 2009, 2010 and part of 2011; Which have been liquidated in the sum of \$1,034,385,066 and that must be paid when the order that resolves the present lawsuit becomes enforceable.	3,297
	Humberto Hernando Gómez Franco	To declare EPM administratively and financially liable for the injuries suffered by Mr. HUMBERTO HENANDO GÓMEZ FRANCO, when he was electrocuted by high-voltage cables owned by the defendant entity, on 10/23/2013, at the La Playa farm owned by Mr. Antonio Lopera, located in the La Virgen sector, of the Vereda Hoyorrico, jurisdiction of the Municipality of Santa Rosa de Osos.	2,374
	Francisco Javier Muñoz Usman	The plaintiffs claim to have worked at Empresa Antioqueña de Energía S.A. E.S.P., which was liquidated. That the conciliation agreement signed be declared null and void due to defect in the consent and consequently order the reinstatement of the employment contract, the reinstatement, the payment of all the salaries and benefits not received, in the same way that the social security contributions be cancelled from the moment of dismissal and until the plaintiff is effectively reinstated.	2,245
	Moraine Olave De Larios	Relatives of a former Integral worker who died in Ituango, sue for full compensation for damages, for moral damages caused. Solidarity.	2,071
	Unión Temporal Energía Solar S.A. and Estructuras Arbi Ltda.	That it be declared that the offer submitted by the plaintiffs to tender No. ES-2043-GI called by EPM was legally suitable to be taken into account at the time of awarding the respective contract of tender No. ES-2043-GI.	1,830
	Omar Augusto Lugo Hoyos	That the conciliation agreement signed be declared null and void due to defect in the consent and consequently order the reinstatement of the employment contract, the reinstatement, the payment of all the salaries and benefits not received, in the same way that the social security contributions be cancelled from the moment of dismissal and until the plaintiff is effectively reinstated.	1,408
	Albertina Brand Castro	UNITY OF COMPANY between CARIBEMAR DE LA COSTA AND EPM - Damages due to employer's fault	1,209
	CORANTIOQUIA - Regional Autonomous Corporation of Central Antioquia	That as a result of the declaration of nullity of Resolution No. 130 TH1106 - 8318, of June 7, 2011, CORANTIOQUIA repays the fee for the use of water collected from the Riogrande and that was collected with invoice No. TH1195 of April 11, 2011, corresponding to the period 2010, as established by Decree 155 of 2004, and pay EPM back what it overpaid.	1,135
	Luis Bernando Mora Meneses	EAS Re-Entry	1,126
Aburrá Valley Metropolitan Area	To declare the nullity of the Metropolitan Resolutions: No. S.A. 001085 of 2012/07/05 "For the collection of remuneration rate - Connected Sector"; and, the No S.A. 000189 of 2014/02/17 "That resolves an Appeal for Reconsideration" both issued by the Environmental Deputy Director of the Metropolitan Area of the Aburrá Valley; and, to declare that EPM E.S.P. are not obliged to pay the AREA a sum whose refund must be made in an indexed manner from the time of making the payment and until the date	735	

Company	Third party	Claim	Valor
		on which effective compliance with the judgment with which the controversy is put to an end is verified.	
	Various Prosecutors	6 processes with an average of \$64 and an amount of less than \$735	384
Total EPM			1,363,494
CHEC	Cartones y Papeles del Risaralda S.A. and Others	Reparation and payment of moral and material damages	4,955
	Hernando de Jesús Ocampo Jiménez and Others	Reality Contract / Pension Contribution	4,260
	Jose Aníbal Acevedo, Julián Andrés Galvez Henao, Germán Alberto Morales Flórez, Juan Pablo Orozco and Others	Reinstatement to office, repayment of social benefits and moratorium penalties.	3,179
	Leidy Marcela Jimenez Jaramillo	Loss of profits / Material-moral damage	2,611
	Deibi Bibiana Siagama Arce	Moral and pecuniary damages are claimed for the electrical accident that caused death.	2,480
	Salomón Galvis Giraldo and Others	Conventional Retirement	2,252
	Héctor Giraldo Mesa and other	Employer's fault for accidents at work/solidarity	2,216
	Nestor Hernández Morales and others	Pension substitution	571
	Luis Alberto Merchan Gómez	Compensation for Consequential Damages	465
	Maria Eugenia Motato Gañan	That they be paid compensation for damages for the death by electrocution of their family member/that they be compensated for the fatal damages received	396
	Pedro Nel Giraldo Patiño and others	Permanent travel expenses - social security contributions.	337
	Carlos Alberto Montoya Gonzalez and Others	Pension resettlement	278
	Frank Estivar Escudero Aristizábal and Others	Payment of severance pay and social benefits	143
	Colpensiones	Nullity of administrative act	37
	José Alberto Bedoya Uribe and Others	Recognition 100% allowance 14	25
	Rodolfo Gonzalez Pineda and Others	Partial Energy Exemption	24
Total CHEC			24,229
ADASA	Inversiones MIVVI SPA/Aguas Antofagasta S.A and others	C-3471-2023 Inversiones MIVVI SPA/Aguas Antofagasta S.A and others	8,597
	SISS / ADASA and others	IPS N° 248 Exp.5494-2024; C-293-2024; C-4624-2023; C-6-2024	4,862

Company	Third party	Claim	Valor
	Superintendence of Health Services	SISS Sanctioning File - 2023	3,055
	LASERMED Professional Society	C-3934-2020 Claim for compensation for damages due to flooding in dermatological clinics.	1,338
	Superintendence of Health Services	SISS Sanction File - 2021	869
	Superintendence of Health Services	SISS Sanction File - 2024	764
	Galarce/ Aguas de Antofagasta	Compensation for damage caused to real estate	727
	Superintendence of Health Services	SISS Sanctioning File - 2022	695
	Pol./Aguas Antofagasta S.A and others	1607-2024 Pol./Aguas Antofagasta S.A and others.	555
	Lobera with Aguas de Antofagasta and others	O-127-2024 and others.	270
	Tapia / Servicios integrales PAQARY SPA and others	O-1307-2023; O-697-2023; O-5996-2022; O-1738-2023; O-1679-2023; O-1440-2023; O-1814-2023; O-1633-2023	248
	Audit report	Audit report 11382 - Accident inspection.	116
	Directorate-General for Water	FO-0203-299 Inspection for unauthorized work in riverbed	29
	State Defense Council/ADASA	C-3796-2017 Application of fine for water extraction over the authorized flow of Toconce catchment	3
Total Aguas de Antofagasta S.A. (ADASA)			22,128
CENS	Elsa Reyes de Buitrago and others	Indexation of the first pension allowance, in their capacity as pensioners and/or pension substitute to all the claimants and cancellation of interest to the legal maximum contemplated in Law 100 of 1993 in its article 141.	4,582
	Carlos Omar Rincón Carrillo and other	Recognition and payment of the transport allowance deducted by the contractor, expenses incurred for the maintenance of work tools, social benefits, holidays and moratorium compensation for the payment of the severance payment at the end of the employment contract, in addition to the costs of the process.	2,615
	Other labor proceedings with an amount of less than \$150 million	Other labor proceedings (48) with an amount of less than \$150 million	2,140
	William Alexis Ramirez	Cease the collection of public lighting to the municipality of Cúcuta, reimbursement of the balances for public lighting to the municipality, payment of contractual and non-contractual damages. Claim: \$928,023,004.78 Incentive: 15% of the value recovered by the Municipality.	1,511
	Sara Franco Guerrero and other	Material damage / moral damages / damage to life in relation to	1,452
	Jesús Efraín Ibarra Ochoa	To declare the pension compatibility between the retirement pension recognised by CENS and the old-age pension recognised by the ISS pensions, now Colpensiones.	1,436
	Ermelina Pérez de Rivera and other	That it is declared that CENS has the obligation to continue paying the full amount of health contributions and to continue paying 12% of the pension allowance; Likewise, to reimburse the contributions not paid since the date of the shareability of the pension, indexing them, plus default interest.	1,066

Company	Third party	Claim	Valor
	Luis Alberto Peña Villamizar	Claim for compliance with the judgment issued within the ordinary labor process 200-097.	785
	Luis Héctor Rivero Rey	To declare the Company CENS S.A. E.S.P liable for the damages caused to the plaintiffs due to the failure in the service that generated a fire in the commercial premises and that as consequence moral damages are recognized, Consequential damages for the loss of premiums, Good Will, loss of profits.	726
	Carmen Rosa Galvis Urbina	To declare CENS and Ingeniería y Servicios Unión Temporal liable for the damages caused to the applicant as a result of the death of Freddy Díaz. Moral damages. Consolidated and future material losses.	624
	José Herlin Velandia Rojas and others	Recognize the conventional benefits of articles 20, 21, 26, 36 in the same way as workers who joined the company as workers before February 1, 2004, the moratorium compensation of article 99 of Law 50 of 1990, costs, indexation and extra and ultra petita.	478
	Cesar Augusto Labastidas Arias	Executive process following the ordinary labor process aims to execute the judicial title - ruling	469
	Richard Arcenio Rodríguez Camargo and other	That it be declared that the time of service as a SENA apprentice in CENS of the plaintiffs will be taken into account for all purposes with the date on which they began as contract workers for an indefinite term, in accordance with the provisions of the collective bargaining agreement, and that it be declared that the company has failed to fully comply with the postulates provided for in said agreement, and that the plaintiffs be recognized and paid all corresponding labor claims.	452
	José Javier Velandia	That CENS and Acomyconta be declared administratively and non-contractually liable for the damages caused by the disqualification of Mr. José Velandia, for loss of earnings, moral damages, in the amount of 1,500,000 from the date of filing of the lawsuit.	408
	Blanca Doris Pacheco Bayona and Others	Declare the defendants administratively and civilly jointly and severally liable and order the payment of subjective moral damages, compensation for pecuniary damages as well as future loss of earnings.	400
	Jorge David Narvaez Cueto and others	The lawsuit claims recognition and payment of the Severance Assistance, Interest on Severance, Vacations, Service Premiums and the Moratorium Compensation referred to in Article 65 of the Substantive Labor Code, along with the costs of the process.	263
Total CENS			19,407
DELSUR	Ministry of Finance	Income taxes due to audits of previous years	4,661
	Mayor's Office of San Salvador and others	Municipal Tax Claims for Pole Installation	4,527
	Ronal Yoel Miranda Aguilar and others	Work contingency	463
	SIGET	Claim for Technical Indicator Compensation Refunds	374
	Miscellaneous Clients	Claim for Error in Fare Classification	340
	Alcaldía Municipal San Esteban Catarina	Claim for fee for use of poles and installation of structures	26
	Plásticos Divers S.A. de C.V. and others	Claiming Damaged Appliances	18
	SIGET	SIGET Agreement 821-E-2013/ 1149-E-2013, refund of charges.	2

Company	Third party	Claim	Valor
Total DELSUR			10,411
AFINIA	Ana María de Jesús Sofan Sánchez and others	Compensation for damages / ATEP	1,821
	SINTRAELECOL Nacional	Nullity of agreements/Payment of permanent union leave for executives	1,466
	Sabel Humberto Puerta Padilla and others	Disability Payment	1,421
	Oscar Puello Andraus and others	Reassessment of benefits	1,234
	Darío Tordecilla Burgos and others	Death/Personal Injury Indemnity	546
	Berenice Castillo Meza and others	Indemnification of easement / restitution of property	536
	Martha Pareja Medina	Wage equalization	389
	Francisco José Ayola Méndez and Others	Retroactive severance pay/contributions	318
	Luis Ramon Delgado Gonzalez and Others	Reinstatement Action	215
	Atenogenes Guerrero Muñoz	Contract Reality	173
	Carmen Inés Yanes Ortiz	Nullity of affiliation and transfer of pension fund	174
	David Torres Bello	Nullity of the 2003 Agreement	99
Total AFINIA			8,392
ESSA	Johana Andrea Granados Olarte and others	Request for payment for moral and material damages, injuries, loss of earnings/consequential damages.	2,104
	Alba Liliana Ochoa Hernández and other	Declare ESSA administratively responsible for the deaths of individuals and order the payment of moral and material damages.	2,049
	Laura Constanza Acevedo Perez and others	Condemn Electrificadora de Santander S.A. E.S.P. to the payment of compensation for the plaintiff's work accident.	1,468
	Laura Constanza Acevedo Pérez and other	Declare termination of the employment contract in violation of due process	1,235
	María Eugenia Cobos Ramírez	Claim for occupational disease, obligation to pay the claimants the full and ordinary compensation for damages contemplated in Article 216 of the CST.	318
	Alicia Roa de Parra and other	Recognition of pension substitution/disability pension	305
	Payment of processes made in 2023 and 2024	Payment made in September 2023 for the 19019920 and 16014817 processes, which as of the cut-off date - August 2023 - are in force.	(1,258)
Total ESSA			6,221
EMVARIAS	Eliana de las M. Rojo Echavarría and other	Survivor's Pension / Funeral Assistance	864
	William Alexander Saldarriaga Benjumea	Recognition of non-pecuniary damage	848

Company	Third party	Claim	Valor
	Pedro Nel Rendón Morales and others	Application/ readjustment of conventional pension/ repayment of pension/ compensation in lieu of pension	801
	Arley Alonso Vélez Toro and others	Labor liability/ nullity and reinstatement of labor law/ employer's fault	616
	Héctor Fabio Correa and other	Direct Repair	528
	Alexis de Jesús Botero Jiménez	Labor solidarity with JAC Pradera/ Corprodec	218
	Verónica Milena Cardona Acosta and others	Contract Reality	197
Total EMVARIAS			4,072
Aguas Nacionales	Alberto Guerrero Castro and others	Repayment of wages, benefits and social security and moratorium compensation.	844
	Fray Noe Betancurt Taborda and others	Reinstatement & Workers' Compensation	363
	Natalia López Montoya	Declare the existence of the employment relationship, payment of wages, social benefits, compensation, moratorium sanction of article 65 CST.	182
	Margarita María Arcila López	Recognition of material damage due to the wastewater that entered your home due to the interventions carried out by EPM	42
Total Aguas Nacionales			1,431
ELEKTRA NORESTE S.A.	Alex Montenegro and other (Urbanización La Toscana)	Civil Procedure - Residents of Tuscany	1,225
Total ELEKTRA NORESTE S.A.			1,225
Total Recognized Litigation			1,461,010

Amounts stated in millions of Colombian pesos-

14.1.3 Contingent consideration - Business combinations

Corresponds to the contingent consideration related to the acquisition of the subsidiaries Espíritu Santo Energy S. de R.L. and Empresas Varias de Medellín S.A. E.S.P. - EMVARIAS, both acquired in 2013. The balance as of June 30, 2024, amounted to \$122,961 and \$15,282, respectively, for a total provision in the Group of \$138,243 (2023: \$141,143).

The main assumptions considered in the calculation of the contingent consideration related to the acquisition of Espíritu Santo are estimated date of occurrence of the milestones associated with the contingent payment, the associated probability of occurrence and additionally, the discount of the payment flows was considered by applying a discount rate (Libor rate) according to the risk of the liability. To date, there is no evidence of future events that could affect the calculation of the provision.

The main assumptions used on the future events of the contingent consideration related to the EMVARIAS acquisition are: litigation in progress against EMVARIAS at the date of the transaction, definition of the year of materialization of each of the litigations, definition of the value linked to each of the litigations, estimate of the future contingent disbursements linked to the litigations estimated for each year and discount rate (TES fixed rate) to discount the flows of future contingent disbursements. To date, there is no evidence of future events that could affect the calculation of the provision.

14.1.4 Other provisions

The subsidiaries that, in the Group, contribute to the item of other provisions are:

EPM in Colombia includes the detail of the following provisions: a) for events focused on the quality of life of employees and their family group, such as: employer's policy, multiplier points, Somos program,

technical reserve and provision for high cost and catastrophic diseases; b) provisions related to environmental sanctioning procedures and sanctions imposed by the competent authorities; c) provisions related to the Ituango Hydroelectric Power Plant; d) union contribution.

The main assumptions considered in the calculation for each type of provision are as follows:

Employer's policy: Granted to EPM servers as an extralegal benefit. An aggregate deductible was incurred from July 1, 2023 through June 30, 2024 for \$4,750. The main assumptions considered in the calculation for each type of provision are: TES discount rate, fixed rate, estimated amount payable and estimated payment date. To date, there has been no evidence of future events that could affect the calculation of the provision. The balance of the provision as of June 30, 2024, amounted \$ 765 which includes payments of \$ 1,001.

Technical reserve: associated to the Medical and Dental Service Unit of EPM and which is stipulated in Article 7 of Decree 2702 of 2014, which has the purpose of maintaining an adequate reserve to guarantee the payment of the provision of health services of the Social Security Health System. This reserve includes both the health services already known by the entity, as well as those occurred, but not yet known, which are part of the mandatory health plan and complementary plans, as well as disabilities due to general illness. The basis for calculating the reserve is that corresponding to all service authorizations issued and which at the cut-off date on which the reserve is to be calculated have not been collected, except those corresponding to authorizations issued more than twelve months ago or those that at least four months after having been issued, there is evidence that they have not been used. The balance of the provision as of June 30 2024, amounted to \$ 21,389.

High-cost and catastrophic diseases: the basis for calculating this provision is the analysis of the entire population of members and beneficiaries of the EPM Adapted Health Entity (EAS) who suffer from any of the authorized pathologies. The balance of the provision as of June 30, 2024, 2024 amounted to \$ 6,930.

Multiplier points: The points obtained during the year must be recognized at the request of the interested party or by decision of the Human Resources Development Department at the end of each accounting period and must be paid through the payroll. The value of each point is equal to 1% of the monthly minimum wages, and there should not be a point accumulation process from one year to the next. The balance of the provision at June 30, 2024 amounted to COP 53.

Capitalizable easements: This corresponds to recognizing a capitalizable litigation, as it is associated with an asset. Dismantling it should increase the value of the ongoing construction. As of June 30, 2024, EPM has a balance of COP 14,389 for the easement imposition process for Power Transmission Line, Second Circuit San Lorenzo - Calizas 110 KV project, located in the eastern part of the department of Antioquia, in the jurisdiction of the municipalities of Cocorná, San Luis, San Francisco and Sonsón.

For the other provisions described, the main assumptions considered in the measurement are: life expectancy is estimated, estimated payment date, estimated payment value, discount rate calculated with reference to the market yields of the bonds issued by the National Government.

Environmental sanctioning procedures:

- As of June 30, 2024, the Group had a balance of \$82 for environmental sanctions imposed by Superintendencia de Industria y Comercio on EPM for the result of the technical audits to the gas vehicles stations, due to non-conformities found for supply in the chips, in accordance with resolution 40278 issued by the Ministry of Mines and Energy
- As of June 30, 2024, the Group has a balance of \$14,389 in EPM, due to the imposition of easements for the San Lorenzo-Calizas energy project.

Hidroituango Central Contingency:

- In EPM, provision for the contingency of the Hidroituango power plant that caused the flooding of the waters of the Cauca River as result of the blockage of the project on April 28, 2018. This provision covers the care of those affected in Puerto Valdivia for compensation for consequential damages,

loss of earnings, moral damages, and reparation to the community infrastructure. During 2024 Adjusted provision by \$1,650 for financial expenditure, \$595 as provision recovery and payments amounting to \$176. As of June 30, 2024, the balance of the provision amounted to \$38,464.

AGUAS REGIONALES - Urabá - Colombia: includes provision for environmental sanction issued by Corpourabá for non-compliance with the Sanitation and Discharge Management Plan (PSMV) approved by the municipality of Apartadó. The balance of the provision as of June 30, 2024, amounted to \$6,036.

CENS - Norte de Santander - Colombia: includes provision corresponding to expected losses on construction contracts. The balance of the provision as of June 30, 2024, amounted to \$7.

ADASA in Chile: includes the provision related to the return of the existing working capital at the end of the term of the concession of the Sanitary Concession Transfer Agreement, signed between the Company and Econssa Chile S.A. The balance of the provision as of June 30, 2024, amounted to \$55,204.

ENSA in Panamá: includes the provision related to compensation to customers for non-compliance with service quality standards, which are regulated by the National Authority of Public Services of Panama (ASEP). The balance of the provision as of June 30, 2024, amounted to \$49,595.

TICSA in México: includes provisions related to: contractual obligations, electricity expenses and other expenses related to plant construction projects. The balance of the provision as of June 30, 2024, amounted to \$2,022.

DELSUR in El Salvador: includes provision related to customer claims for improper charges, voltage variations, damage to electrical appliances, among others. The balance of the provision as of June 30, 2024, amounted to \$3,005.

14.1.5 Estimated payments

The estimate of the dates on which the Group considers that it will have to make payments related to the provisions included in the consolidated statement of financial position as of the cut-off date is as follows:

Estimated payments	Decommissioning or environmental	Litigation	Business combination	Associated implicit	Other provisions	Total
To One year	257,392	185,409	-	-	28,790	471,591
To Two-year	210,762	446,084	122	-	16,782	673,750
To Three years	69,352	64,903	-	-	4,253	138,508
To four or more years	159,499	881,412	138,122	61,054	-	1,240,087
Total	697,005	1,577,808	138,244	61,054	49,825	2,523,936

Amounts stated in millions of Colombian pesos

14.2. Insurance technical reserves

The technical reserves associated with insurance contract obligations for property damage, tort liability, infidelity and financial risks, directors and officers, errors and omissions, and cyber risk programs are detailed below:

Insurance technical reserves	June 30, 2024	December 31, 2023
Loss reserves payable	113,936	104,982
Reserve for unreported incurred losses	198,390	182,799
Unearned premium reserve	129,188	113,518
Total	441,514	401,299

Amounts stated in millions of Colombian pesos

The movement in insurance technical reserves is as follows:

June 30, 2024	Initial balance	Adjustments in technical reserves	Final balance
Loss reserves payable	104,982	8,954	113,936
Reserve for unreported incurred losses	182,799	15,591	198,390
Unearned premium reserve	113,518	15,670	129,188
Total	401,299	40,215	441,514

Amounts stated in millions of Colombian pesos

December 31, 2023	Initial balance	Adjustments in technical reserves	Final balance
Loss reserves payable	136,500	(31,518)	104,982
Reserve for unreported incurred losses	201,910	(19,111)	182,799
Unearned premium reserve	84,381	29,137	113,518
Total	422,791	(21,492)	401,299

Amounts stated in millions of Colombian pesos

14.3 Liabilities, contingent assets

The composition of contingent liabilities and assets that are not recognized in the financial statements are as follows:

Type of contingency	Contingent liabilities	Contingent assets
Litigation	2,723,808	202,753
Guarantees	303,740	-
Total	3,027,548	202,753

Amounts stated in millions of Colombian pesos

The Group has litigation or proceedings that are currently pending before jurisdictional, administrative and arbitration.

The main litigations pending resolution and judicial and extrajudicial disputes to which the Group is a party as of the cut-off date, as well as disputes, are indicated below:

14.3.1 Contingent liabilities.

Company	Third party	Claim	Value
EPM	Other Administrative	641 Litigations under \$2,892 with an average of \$834.	511,040
	ISAGEN S.A. E.S.P.	EPM is ordered to compensate ISAGEN for the damages it suffered as a result of the fire and the consequent unavailability of the Guatapé Power Plant.	375,015
	ELECTRICARIBE - Electrificadora del Caribe S.A. E.S.P.	To declare that EPM breached the Acquisition Agreement by refraining from making the adjustment of the Compensatory Payment for Collection foreseen, in favor of ELECTRIFICADORA DEL CARIBE S.A. in liquidation. As a consequence, ELECTRIFICADORA DEL CARIBE - IN LIQUIDATION - is entitled to receive the difference between the Compensatory Payment for Collection at the Closing Date and the Compensatory Payment for Final Collection, which amounts to (COP\$43,548,032,051). Declare that EPM, due to its non-compliance, is obliged to pay default interest, between 2020/11/09 or the date determined by the Court and the date of effective payment of the capital sentences.	159,728
	Villa Esperanza Neighborhood	Non-pecuniary damage in the proportion of 100 SMLMV for each of the members of the group, that is, for one thousand two hundred and ninety-six (1296) people, which in total is equivalent to One hundred thirteen thousand seven hundred sixty-three million one hundred thirty-nine thousand two hundred pesos (\$113,763,139,200). Material damage as consequential damage for the destruction of each of the homes, calculated in an individual value per dwelling of five million pesos (\$5,000,000) which in total indicates 377, for a total of one thousand eight hundred and eighty-five million pesos (\$1,885,000,000).	137,154
	CCC Ituango Consortium	To declare that the Claimants constructed the GAD in accordance with the detailed plans and drawings; the Technical Specifications of construction; and, the instructions and requirements of EPM and the Auditor's Office; that the contingency that occurred in the Project from 2018/04/28 is not attributable to a breach of contract by the Claimants; nor for the operation of the works delivered. Requests that EPM be ordered to pay the Consortium \$70,000,000,000 as an incentive for the execution of the accelerated works program; and, to reimburse the Claimants for any sums they may be obliged to pay as a result of decisions taken in the compensation actions brought by third parties allegedly affected by the Contingency. A total of 22 claims.	87,234
	Municipality of Bello	That the nullity of Resolutions 2022- RESCRED-77 of November 24, 2022 and 2022 - RESCRED-1 of August 31, 2022 and 2022- RESCRED-100 of December 30, 2022, issued in the coercive collection process promoted by EPM for the collection of the judgment issued by the Council of State, in the process filed 05001233100020110134301 /That the by way of restoration of the right be declared that the order of payment that consists of the return of the sums paid by the Municipality of Bello to EPM on the occasion of the payment agreement conditional on the outcome of the Extraordinary Appeal for review filed against the judgment filed 05001233100020110134301.	72,664
	Aures Bajo S.A.S. E.S.P	First main claim. Declare that EMPRESAS PUBLICAS DE MEDELLIN E.S.P. seriously and repeatedly breached the energy supply contract No. CT - 2015 - 000363, signed with AURES BAJO S.A.S. E.S.P., by failing to pay the full price of the energy supply for the months of September, October, November and December 2022 and January in a timely manner, February and June 2023. That AURES	61,863

Company	Third party	Claim	Value
EPM		BAJO S.A.S. E.S.P. has the right to have the unilateral termination of the supply contract declared with effect from September 30, 2022. That the defendants be ordered jointly and severally to pay all the damages caused constituting consequential damages and loss of profits, in a minimum value of twenty thousand eight hundred and ninety million eight hundred thirty-three thousand three hundred and thirty-three pesos M.L. (\$20,890,833,333	
	Aura De Jesús Salazar Mazo	Collective right of approximately 113 people who each claim \$1,133,400 for Consolidated Loss of Profit and \$78,753,854 for Future Loss of Profit, for destroying, interrupting and cutting the ancestral mule paths that lead from the Alto Chiri village of the municipality of Briceño to the Valle de Toledo township.	41,767
	Guzmán Bayona E Hijos S EN C	To declare the Mining and Energy Planning Unit (UPME) and Empresas Públicas de Medellín ESP to be held jointly and severally liable for the de facto conduct they incurred in awarding and installing electrical wiring towers in a mining concession area without prior coordination and without any administrative act or judicial resolution for the affectation of the acquired rights.	29,289
	Obras Civiles E Inmobiliarias S.A - Oceisa	That it be declared that EPM's failure to comply with the main obligation to deliver studies and designs prevented the execution of the contract by OCEISA and that it is not contractually liable for those portions of the work that could not be executed by third parties due to events beyond the control of the parties that prevented the normal execution of the contract.	19,805
	Other Labors	220 processes under \$1,298 with an average of \$98.	17,552
	Dayron Alberto Mejia Zapata	Material Damages: Loss of Profits: calculated at \$569,000,923, a sum that must be updated in accordance with the evidence; Moral damages: estimated at 100 s.m.m.l.v.; Damage to health: estimated at 100 s.m.m.l.v.; And, Damages to Constitutional Property: which estimate in the amount of 100 s.m.m.l.v., all of the above for each of the plaintiffs, or failing that, the maximum granted by jurisprudence for similar cases, for a total to date of 4,500 s.m.m.l.v.	15,481
	New Hope Temporary Union	To declare that EPM failed to comply with and unbalanced the contract CT-2013-000641 whose object was the execution of the construction and electromechanical assembly works of the 230KV transmission lines Guavio - Nueva Esperanza and associated reconfigurations paraíso - Nueva Esperanza - circo y paraíso- Nueva esperanza - San Mateo.	13,269
	Abraham de Jesús Barrientos	To declare HIDROELECTRICA ITUANGO and EPM liable for the damages caused; and, in solidarity with IDEA, the MAYOR'S OFFICE OF MEDELLÍN and the DEPARTMENT OF ANTIOQUIA. Loss of earnings: for the loss of income in the displacement due to the emergency caused, damage due to the impossibility of exercising the ancestral economic activity of barequeo, from which the plaintiffs are supported, calculated at 2 SML, for 27 months equivalent to \$50,920,072 per person; for emotional affectations, for each, 100 SMLV, with estimate of \$87,780,300 for a total of \$10,094,734,500.	10,096
	Martha Cecilia Arango Usme	That it be declared that EPM occupied the property or lot of land located in the urban area of Medellín called ASOMADERA owned by the plaintiff without having exhausted any legal process or mechanism against my client; That is, by means of a de facto way, to install electric power towers and electrical conduction lines in this abusive way, leading to irreversible damage and affectations that must be repaired.	9,895
Iván De Jesús Zapata Zapata	To declare the defendant entities administratively liable for all material and moral damages and damage to the life of the	9,837	

Company	Third party	Claim	Value
		relationship, caused as a result of the execution of an administrative operation that ended with the eviction of the plaintiffs and their families from Finca La Inmaculada, carried out on 2019/10/18. Order the defendants to pay the value of the land, buildings and furnishings as well as the agroforestry valuation of the property; the damages and affliction derived from the suffering caused by the eviction, the violation of human dignity, and seeing how their homes and crops were destroyed. He claims 100 SML for each of the plaintiffs.	
	Darío de Jesús Pérez Piedrahíta	That the defendant be held liable for the violation of the fundamental and collective rights to life, health, family privacy, the enjoyment of a healthy environment, the existence of ecological balance and the rational management and use of natural resources, which led to the causing of the unlawful damage caused to the plaintiffs by the imposition of easements in compliance with an energy generation plan which has caused significant damage to the actors, both material and moral.	9,516
	INMEL Ingeniería S.A.S.	To order EPM to compensate the BGA Line Consortium for the damages suffered, in proportion to its participation in the contractor consortium (80%), after the submission of the bid, conclusion, execution and completion of the CT 2016 001695 contract, where unforeseen situations arose not attributable to the contractor that varied the conditions of execution and made compliance more onerous for the contractor; and that the contracting party failed to comply in that it refused to restore the financial or economic equilibrium of the contract.	8,857
	Radian Colombia S.A.S.	To declare that between EPM and Radian Colombia SAS there was work record CT-2015-002500-A1 whose purpose was: "Construction, replacement and maintenance of networks, connections and accessory works of the infrastructure of EPM's aqueduct networks". That EPM failed to comply with clause 1.4 Scope and location of the works, and its obligation to pay the additional administrative and locative resources required for the attention of northern zone that was assigned to it after the aforementioned work act.	8,470
	VELPA SOLUCIONES INTEGRALES S.A.	Declare null and void EPM's decision to reject the proposal submitted by the company VELPA SOLUCIONES INTEGRALES S.A., in the context of the procurement process PC-2009-0974 opened by EPM, on the grounds that it is allegedly disqualified from contracting with EPM and order it to pay the amount of the damages suffered as a result of the rejection of the claim in procurement process No. 2009 - 0974 and the sums that it will no longer receive as a result of the impossibility of contracting with the State for a period of 5 years, as a result of the decision adopted by EPM.	7,829
	VELPA SOLUCIONES INTEGRALES S.A.	EPM is ordered to pay the amount of damages suffered by VELPA Soluciones as a result of the rejection of its proposal in procurement process No. 2009-0927 and the award to the firms ELECTROLUMEN Ltda and MELEC S.A.; as well as the amount of the sums that VELPA SOLUCIONES INTEGRALES S.A. will no longer receive, given the impossibility of contracting with the State for a period of 5 years, as a result of the decision adopted by EPM.	6,916
	VELPA SOLUCIONES INTEGRALES S.A.	That EPM be ordered to pay the amount of the damages suffered from Loss of Profits and Consequential Damages, as the contract CT 2009 0220 was declared suspended, and the eventual decision to terminate the contract based on grounds such as a non-existent cause and for the sums that VELPA SOLUCIONES INTEGRALES S.A. will no longer receive; given the impossibility of contracting with the State for a period of 5 years, and this, based on the contracts	6,509

Company	Third party	Claim	Value
		entered into exclusively with the State during the year 2009 and its projection for the next period of 5 years.	
	AXEDE S.A.	Loss of profits due to having affected their right to free competition, given the actions and omissions carried out by EMPRESAS PÚBLICAS DE MEDELLÍN EPM and the company MVM INGENIERIA DE SOFTWARE.	5,992
	International Business Group S.A.S.	The PLAINTIFF requests a declaration of liability of the parties for the damages suffered by the events narrated and an order to pay the material damages, in the sense of: consequential damages, consolidated loss of profits and future loss of profits.	5,861
	Zandor Capital S.A. Colombia	It requests the nullity of administrative acts No. 0156SE-20170130033319 of June 14, 2017, 015ER-20170130045192 of April 8, 2017 and SSPD-20178300036125 of June 20, 2017 and as a restoration of the right an initial claim of five thousand (5,000) million pesos.	5,778
	ELECTRICARIBE - Electrificadora del Caribe S.A. E.S.P.	To declare that the term of the indemnity obligation in charge of ELECTRIFICADORA DEL CARIBE S.A. E.S.P. in liquidation, as Seller provided for in the Share Acquisition Agreement, has already expired and that no Loss has materialized for EMPRESAS PÚBLICAS DE MEDELLÍN E.S.P., CARIBEMAR DE LA COSTA S.A.S. E.S.P., nor for any Indemnifiable Party of the Buyer that gives rise to the release of the Guarantee Resources in favor of EMPRESAS PÚBLICAS DE MEDELLÍN E.S.P. The period during which the Guarantee Resources were to remain deposited in the corresponding Sub-Account of the Trust has already expired.	5,402
	I.A. S.A. (Associate Engineers)	To declare the breach of contract CW 10084 of 2017 and to order compensation for damages in the form of consequential damages for the concepts of payroll between May 9 and 15, 2018, transportation, tools and equipment; compensation for loss of profits due to the availability of equipment and tools between 10 May 2018 and 31 May 2021; and, compensation for damages in the form of loss of profits for financial returns not received between May 10, 2018 and May 31, 2021.	5,328
	Inversiones Gallego Tobón SAS	Material damage resulting from: construction of two synthetic courts, dismantling of the courts, assembly of the gymnasium; Lease fee for 48 months; Labor Expenses, Advertising and Marketing Expenses; Payment of public services, stationery, supplies, cleaning supplies; purchase of gym equipment; Future loss of earnings: \$1,416,371,947; Moral damages, for the 5 natural persons convening: 500 SMLMV/Physiological damage, for 5 natural persons: 500 SMLMV/Loss of opportunity, for the 5 natural persons: 500 SMLMV.	4,669
	Yovan Antonio Quintero Gómez	Declares EPM ADMINISTRATIVELY AND CIVILLY LIABLE. and/or THE COMPANIES; directly for the material and moral damages in their different manifestations and to compensate my principals as DRAGUEROS MINERS in their MAIN ACTIVITY in which they worked from 1.995 to date, adding up to 27 consecutive years. INDEMNIFY EVERYTHING THAT BY RIGHT BELONGS TO THEM AND IS COVERED BY LAW, and the provisions of the Manuals of Unit Values for the Payment of Compensation for Economic and Productive Activities; I must deliver to them and transfer to my principals the housing compensation, according to the MVU in the place where they decide.	4,584
	Licuas S.A.	That EPM be ordered to recognize and pay the contractor the monies withheld, The nullity of the official letter 201901301521030257 of 2019 contractual act by which the unilateral termination of the contract was declared CW20106 for non-compliance. To order EPM to restore the project and to	4,492

Company	Third party	Claim	Value
		recognize and pay the cost overruns caused to LICUAS, due to the interruption of the project for reasons not attributable to the contractor.	
	Coonatra Copa SAS Bus Depot	PROFIT. Estimating from the entry into operation of the logistics center (January 1, 2019), until September 30, 2019, in an estimated \$280,740,048 per month. CONSEQUENTIAL DAMAGE, for payment of salaries and social benefits of the staff who have provided permanent custody services of the property and its maintenance, from December 2018, until September 30, 2020, since, as the holder of the real right of ownership, in any case, he is responsible for the conservation and custody of the property.	4,425
	Albeiro de Jesús Valencia Pérez	The plaintiff requests the payment of social benefits and the moratorium penalty, from July 9, 2010, until the total amount owed by all the plaintiffs is paid, in order to obtain payment of the judgment issued by the Eighth (08) Labor Court of Decongestion of the Medellín Circuit in the labor lawsuit with file 05001-31-05-005-2011-0135-00, in which EPM was not a party to the process.	4,424
	SMARTGROWTH S.A.S	To declare that EPM is responsible for the unlawful damage and material damages caused to the plaintiffs by actions and omissions in the constitution of the unformalized electrical easement over the rural property "La Cascajera", located in Madrid, Cundinamarca; and, the damage caused to the mining activity carried out. Condemn EPM to remove the electrical power wiring that crosses the property; and, to compensate for the damage of \$1,477,586,746, which corresponds to the compensation for the occupied area and which is susceptible to the constitution of an unformalized easement since 2016.	4,378
	OPTIMA S.A.	That CORANTIOQUIA AND EPM are jointly and severally and administratively liable for all damages, patrimonial and extra patrimonial, caused to OPTIMA S.A. CONSTRUCCIÓN Y VIVIENDA Y PROMOTROA ESCODIA S.A., as a result of the breach of the duty of care, prevention, protection, maintenance, recovery and other actions, which guaranteed the balance and sustainable development of the environment in the Las Brujas basin, Loma de las Brujas and Cuenca del Ayura in the Municipality of Envigado.	4,294
	Hilos Hebratex S.A.S	Claims the benefit for: The five months of 2012, \$474,987,000; for the twelve months of 2013, \$1,271,857,300; for the six months of 2014, \$1,170,634,000. For the paralysis during the 25 days it took to repair the engines and fix and deliver the machines, \$82,125,000; for the repair of the machines, \$2,400,000; for payroll during the 25 days of the company's paralysis, \$4,172,646; for the production materials that were damaged, \$2,312,000; and, for rent payment during the twenty-five days of paralysis of the company, \$2,348,000.	4,250
	Aures Bajo S.A.S. E.S.P	To declare that in entering into the energy supply contract and its amendments, entered into between Aures Bajo S.A.S. E.S.P. and Empresas Públicas de Medellín E.S.P., the plaintiff company made an error that substantially vitiated and/or affected its consent, because if it had known that the circumstances of the time of entry into operation of the Hidroituango hydroelectric plant would not affect the price agreed upon in the supply contract and its variation over time, it would not have entered into it, the error being incidental and transcendental, in order to enter into the contract.	4,010
	Humberto de Jesús Jiménez Zapata	That the process be carried out as a class action in accordance with Law 472 of 2008, against Hidroeléctrica Ituango S.A. ESP and EPM ITUANGO S.A. ESP, so that the living conditions of the plaintiffs, which were stable, are respected, and the values that are relative to each of the families and persons registered are	3,770

Company	Third party	Claim	Value
		given, declaring that EPM Hidroituango project did not duly pay the values and compensation to each of the families and individuals who were registered, in accordance with the manual of unit values.	
	INCIVILES S.A.	Declare null and void EPM's Resolutions 0041 of January 21, 2005 and 00283 of April 21, 2005, which declared the risk of breach of the contract No 020113590 entered into between EPM and INCIVILES.	3,741
	Miguel de Jesús Gómez Ramírez	To declare EPM responsible for including the plaintiffs as persons affected by the Ituango Hydroelectric Project, as miners and to cancel the compensation to which they are entitled for loss of economic activity, granting them Type 3 compensation for the population and to compensate the plaintiffs as miners for 28 years, and therefore, to pay them for their improvements, crops, possession, construction and maintenance of roads, legal premiums, relocation, consequential damages, loss of profits and moral damages.	3,728
	Gustavo Vélez Correa	That it be declared that EPM is administratively responsible for the economic damages caused to the plaintiff by the fact that the plaintiff is the holder of a mining concession contract over the area that EPM required for the imposition of easements and expropriation, related to the Valle de San Nicolás project, in the jurisdiction of the municipality of El Retiro.	3,706
	Carlos Augusto Jiménez Vargas	Declare that the defendants are jointly and severally liable for all damages suffered by the plaintiffs due to the sewerage works of CENTRO PARRILLA.	3,639
	Horacio de Jesús Gómez Ramírez	To declare EPM administratively, civilly and financially liable for not including HORACIO DE JESÚS GÓMEZ RAMÍREZ, IMELDA RODRÍGUEZ HENAO, MIGUEL DE JESÚS GÓMEZ RAMÍREZ, MARÍA CAROLINA SÁNCHEZ DE GÓMEZ as affected by the Hidroituango project, as Chorreros miners since 1994; to compensate them for the loss of economic activity for 28 years; pay them improvements for possession, cultivation, construction and maintenance of a road, legal premiums, relocation, consequential damages, loss of profits, and moral damages caused; and, to pay them \$2,675,664,000.	3,410
	GRUPO PAPELERO S.A.S.	Declare Empresas Públicas de Medellín responsible for the damages caused to Grupo Papelero S.A.S., resulting from the flooding caused by the leak caused by the rupture and explosion of the main pipe located diagonally across from the Grupo Papelero S.A.S. business establishment. This pipe is part of the public network of the water and sewer service provided by Empresas Públicas de Medellín in the Chagualo sector. This property was in the custody and administration of EPM, which is subject to objective liability for any damages it may cause.	3,357
	Ingeniería Total Servicios Públicos S.A. E.S.P.	That it be declared that EPM breached Contract CT-2010-0499, the purpose of which was the "Construction and replacement of aqueduct and sewer networks in the Moravia neighborhood of the municipality of Medellín and paving of the roads affected by these works... ". That, as a result of such breach, the economic equilibrium of the Contract was broken and is responsible for the restoration of that equilibrium.	3,305
	Darío Sepúlveda Hernández	The convener requests that the damages generated with the construction of the PH PORCE III be covered, due to the abandonment that he had to make of his ranch and his activity as a barequero at the height of the LAS BRISAS and REMOLINO landscapes, due to the non-compliance with the agreements reached with EPM.	3,233
	Horacio de Jesús Gómez Ramírez	To declare EPM responsible for including Mr. Horacio and Mr. Miguel de Jesús Gómez Ramírez; María Carolina Sánchez de Gómez	3,095

Company	Third party	Claim	Value
		and Imelda Rodríguez Henao, as affected by the Hidroituango Project; as MINEROS CHORREROS since 1994 and, therefore, to pay the compensation to which they are entitled, for the payment of compensation for loss of economic activity and to INDEMNIFY the children for 27 years; and to pay for their improvements, cultivation, possession, construction, and maintenance of the road; legal premiums, refusal, consequential damages, loss of profits and moral damages since 2018/05/26.	
	María Isabel Lora López	That EPM be declared administratively liable for all the pecuniary and non-pecuniary damages suffered by the plaintiffs as a result of the death of the minor named MONICA ANDREA LORA LOPEZ and the injuries suffered and suffered by MARIA ISABEL LORA LOPEZ; for the events that occurred on 02/02/2000 in the Causes de Oriente neighborhood of the municipality of Medellín.	3,078
	Cuenca Networks Consortium	To declare that EPM was unfairly or illicitly enriched by the execution of contract CT-2014-000377-A1, which was not perfected, for which reason it must compensate for the alleged impoverishment suffered by the CORSORCIO REDES CUENCAS.	2,989
	German Alcides Blanco Álvarez	He requests the recognition of 100 SMLMV due to the diagnosed and final work disability of 17.79%, causing a decrease in his work and physical activity, causing a detriment to the assets that will go to Mr. German Blanco Álvarez for the accident of 04/29/2011, where damages and losses were caused to the plaintiffs.	2,981
	Rafael Segundo Herrera Ruiz.	It is declared that EPM and others are jointly and severally and administratively liable for all the patrimonial and extra patrimonial damages caused to the plaintiffs, due to the overflow of the Cauca River that originated in the Ituango Hydroelectric Project.	2,951
	Eurocerámica S.A.	It is intended that EPM recognize and pay the sum of THREE THOUSAND ONE HUNDRED THREE MILLION FIVE HUNDRED SEVENTY-EIGHT THOUSAND NINE HUNDRED- AND THREE-PESOS M/L (\$3,103,578,903), allegedly incorrectly invoiced by EPM.	2,933
	Alcaldía de San José de Cúcuta	That the property damage caused by EPM due to the higher charge for energy consumption for public lighting in the city be restored to the Municipality of Cúcuta, as a consequence of CENS's incorrect billing of this service.	2,862
	Dennis Esther Sehuanes Angulo	It is declared that the MUNICIPALITY OF MEDELLÍN, the Government of Antioquia, EMPRESAS PUBLICAS DE MEDELLÍN, the Municipality of Ituango and the municipality of Taraza, are administratively responsible for the unlawful damages caused to the plaintiffs, on the occasion of the immediate evacuation of their properties, also ceasing their commercial activities due to the overflow of the Cauca River, which has brought a great alteration to the constitutional and conventional rights of the plaintiffs.	2,848
	Oscar Jaime Restrepo Molina	For the frustrated profits, due to the decrease in the contracts that he may have had with EPM and his inability to contract with it, as a result of the presentation of the complaint that was made with the company the suspension of the contracts that were in execution.	2,846
	Edwin David Yepes García	EPM and others are declared jointly and severally and administratively liable for all patrimonial and non-patrimonial damages caused to the plaintiffs on the occasion of the overflow of the Cauca River that originated in the Ituango Hydroelectric Project.	2,804
	Ruby Susana Arrieta Baldovino	That the entities be declared jointly and severally and administratively liable for all the patrimonial and extra patrimonial damages caused to the plaintiffs, due to the overflow of the Cauca River that originated in the Ituango Hydroelectric Project.	2,804

Company	Third party	Claim	Value
	Yuneidy Mazo Gaviria	Declare EPM and others responsible for the damages caused by the overflow of the Cauca River that originated in the Hidroituango Project. Moral damages 100 SMLMV for each claimant. \$12,844,891 for the impact on constitutional assets, on the rights enshrined in international conventions and treaties on human rights; and, to the other rights that the Judge finds proven. IN THE ALTERNATIVE, the judge is requested that, if he does not decree the compensation indicated, alternatives such as a study kit and tools for recreation and sports be granted for a minimum of \$5,000,000.	2,804
	Wilfran Enrique Gonzalez Castro	That the entities be declared jointly and severally and administratively liable for all the patrimonial and extrapatrimonial damages caused to the plaintiffs, on the occasion of the overflow of the Cauca River that originated in the Ituango Hydroelectric Project.	2,790
	José Eduardo Suárez	Declare the summoned entities responsible for the patrimonial and extra patrimonial causes caused to the actors, by the overflow of the Cauca River that originated in the Hidroituango Project. The defendants are ordered to pay SML 100 to each plaintiff for moral damages. Make the payment of 1 SML for each month that the red alert remained for the Municipality of Cáceres, between 2018/05/12 and 2019/07/26. If it is presented that the red alert has been extended, they request recognition of the minimum wages that the plaintiffs stop earning, from the date of the new facts, until the end of the alerts.	2,782
	Yarley Elena Velásquez	It is declared that the MUNICIPALITY OF MEDELLÍN, the Government of Antioquia, EMPRESAS PUBLICAS DE MEDELLIN, the Municipality of Ituango and the municipality of Taraza, are administratively responsible for the unlawful damages caused to the plaintiffs, on the occasion of the immediate evacuation of their properties, leaving also its commercial activities. For each of the plaintiffs for moral damages, the total sum of 100 SMLMV. Consolidated lost profits for the time of the red alert from May 12, 2018 and that remained until July 26, 2019. If it is demonstrated or presented that the red alert was renewed and/or extended, they request that the minimum wages be recognized that the plaintiffs stop accruing, from the date of the new events, until the alerts end.	2,739
	Adonai Vanegas Jimenez	To declare the CONSORCIO HIDROELECTRICA HIDROITUANGO S.A. E.S.P, EPM, the MAYOR'S OFFICE OF MEDELLÍN and others, jointly and severally and administratively liable for all patrimonial and extrapatrimonial damages caused to the plaintiffs, as a result of the emergency generated by the overflow of the Cauca River and until July 26, 2019, an event that originated in the Ituango Hydroelectric Project. Therefore, the defendant entities must pay \$87,780,300 to each of the 19 plaintiffs.	2,717
	Katerine Miranda Miranda	To declare the CONSORCIO HIDROELECTRICA HIDROITUANGO S.A. E.S.P, EPM, the MAYOR'S OFFICE OF MEDELLÍN and others, jointly and severally and administratively liable for all patrimonial and extrapatrimonial damages caused to the plaintiffs, as a result of the emergency generated by the overflow of the Cauca River and until July 26, 2019, an event that originated in the Ituango Hydroelectric Project. Moral damages: 100 SMLMV; loss of earnings \$12,844,891; and, Damage to constitutional and conventional property: 100 SMLMV for each of the plaintiffs.	2,717
	Sirle Johana Villareal Henríquez	To declare the defendants liable for the pecuniary and extra patrimonial damages caused to the plaintiffs, as follows: for moral damages, \$87,780,300 per plaintiff. CONSOLIDATED LOSS OF PROFITS: 12,844,891,299 each. FUTURE LOSS OF EARNINGS: If the	2,714

Company	Third party	Claim	Value
		red alert is extended, recognize the minimum wages that the plaintiffs stop earning until the alerts end. DAMAGE TO CONSTITUTIONAL AND CONVENTIONAL PROPERTY: 100 SMLV each. ALTERNATIVELY, a study kit and tools for recreation and sport for a minimum of \$5,000,000 for each of the plaintiffs.	
	Diego Alberto Olaya Sánchez	That the defendant entities be declared administratively responsible for the facts complained of. As a result of the above declaration, the Court ordered to pay moral damages of 87,780,300 for each of the 19 defendants. Consolidated loss of earnings, for the months that these people were away from their homes. 100 minimum wages for each plaintiff for constitutional and conventional goods.	2,712
	Alberto Arroyo Montiel	To declare Hidroitungo, EPM, and others administratively liable for the damages caused to the defendants, for what they did not receive when they had to travel due to the emergency caused, due to the exceptional risk due to the impossibility of carrying out the economic activity from which the plaintiffs' livelihood was derived, calculated for 27 months, it is settled with 2 SMLV for 12 months. Due to the emotional effects of the victims, 100 SMLV is requested for each one for 2020. The estimate is \$87,780,300 per person, for a total of \$2,896,749,900. There are 33 plaintiffs.	2,698
	Mercantile Company TECNOLOGÍA INSTRUMENTACIÓN Y GAS, T.I. GAS S.A.S.	To declare that EPM is administratively liable for the MATERIAL damages, since it has carried out abusive conduct of the dominant position and limitation of freedom of competition, against the commercial company TECNOLOGIA INSTRUMENTACIÓN Y GAS, T.I. GAS S.A.S., for the commercialization in the Aburra Valley and a large part of the Department of Antioquia of G-1.6 diaphragm gas meters for residential use, generating with such conduct, an unlawful damage to the Company in question.	2,698
	Francisco Manuel Villa Cuello	It is declared that the defendant entities are administratively responsible for the events, damages and losses caused to the plaintiffs./Moral damages to each of those affected./As consolidated lost profits to each of the plaintiffs for the months that they were outside of your home./Damage to constitutional and conventional assets	2,681
	Wilfer De Jesús Sosa Álvarez	The claim entities are declared jointly and administratively responsible for all of the property and non-property damages and losses caused to the actors, on the occasion of the overflow of the Cauca River that originated in the Ituango Hydroelectric Project.	2,679
	RUBEN DARIO ESCOBAR VILLA	It is declared that within the employment relationship, the plaintiff performed work schedules in the standby modality, without these times having been paid.	1,646
	Sebastián Garzón López	Request reimbursement from EPM for state of health and employer's fault for work accident	1,358
	ALVARO DE JESUS CASTAÑO OTALVARO	Plaintiff requests: EMPRESAS PÚBLICAS DE MEDELLÍN ESP be ordered to readjust or re-liquidate the plaintiff's compensation for unfair dismissal by conventional order, taking into account for this purpose the true details of the employment relationship and the true average salary earned by the plaintiff.	1,236
	Ciudadela Comercial Unicentro Medellín PH	To decree the nullity of the administrative act issued by EPM with file 20190130037817 of 2019-02-27. To order the restoration of the plaintiff's right by ceasing to collect the electricity tax provided for in Law 142 of 1994, Law 143 of 1994 and Law 223 of 1995; and, to make the refund of what was paid for this concept from January 1, 2017 and until the date of judicial notification that ends the process.	370
	Various Prosecutors	3 processes less than \$370 with an average of \$74.	148

Company	Third party	Claim	Value
Total EPM			1,789,242
Aguas Nacionales	HHA Consortium	Recognition of costs related to damages, due to longer permanence on site due to the presence of unforeseeable physical conditions, claim higher socio-environmental and financial costs.	431,523
	Dayron Alberto Mejía Zapata	Recognition of material and moral damages, compensation.	13,878
	Other	Processes for less than \$315	1,118
	Compañía Colombiana de Consultores S.A.S.	Consequential damage and loss of profits, indexed.	683
Total Aguas Nacionales			447,202
EMVARIAS	SINTRAEMVARIAS	Protection of collective rights	203,463
	Junta de Acción Comunal Vereda Vainillal and others	Direct reparation / moral damage	22,617
	William Alberto Giraldo Ocampo, Eusebio De Jesus Gonzalez Barrera, Sebastian Jimenez Garcia, Orlando de Jesus Torres and Others	Reality Contract	18,346
	JAC La Cejita and others	Declarative	18,180
	Jesús Gregorio Valencia Valencia	Change of modality from public worker to official worker	1,288
	Liz Norma Bedoya Molina and others	Wage equalization	892
	Aleyda Patricia Chaverra Sierra	Failure of service - repair of damage caused	788
	Linda Johana Martinez H. et al.	Recognition and payment of the damages caused by the death of Mr. Marlon David Martinez Herazo when he was run over by an EMVARIAS sweeper	531
	Nohelia Argaez, Luis Alfonso Núñez Ospina and others	Pension substitution / Pension settlement readjustment	317
	Inversiones Juanfa S.A.S. and others	Nullity and restoration of the right/Call for guarantee	282
	Luis Fernando Gutiérrez Correa	Compensation for work-related injuries filed by Mr. Fernando Gutiérrez Correa, based 05001310500220170025300	270
	Luz Dary Echavarría Rojas, Martha Cecilia Echavarría Rojas and others	Labor responsibility in solidarity with COOMULTREVV	143
	Edwin Yovany Cano	Recognition of the employment contract with EMVARIAS	120
	Nubia Estella Torres Amariles	Responsibility for solidarity with the U of A Foundation.	53
	Claudia María Henao Cifuentes	Employer's fault	49
Total EMVARIAS			267,339
ESSA	Gerrsson Enmanuel Duarte Pabon	Declare the ESSA liable for the damages caused to Gerson Duarte and his family group (4 people), for the damages derived from the improper location of energy networks that caused the electrocution of the plaintiff on July 30, 2011, when he was carrying out work on the property located on Calle 10 con carrera 14 no. 10-37 barrio San	84,432

Company	Third party	Claim	Value
		Antonio de Piedecuesta. That ESSA be condemned for the material and moral damages derived from the act described, which in the opinion of the plaintiff are equivalent to the sum of \$2,128,885,110.	
	San Gil iluminado SAS Tercero ad-excludendum and others	It is requested that the existence of a Strategic Alliance contract between ESSA and the Unión Temporal San Gil Iluminado.	19,623
	HMV Ingenieros Ltda	Declare that ESSA breached the contract by refraining from authorizing HMV to submit the action plan in accordance with the monthly progress of the works and order it to pay HMV the value that is proven	7,819
	Silvia Juliana Mantilla Jaimés and others	Processes for amounts less than 500,000,000 in 2024.	7,796
	Promotora Agrotropical Colombiana SAS	To declare the non-compliance with the commercial offer No.ON-013-2008, ordering ESSA to pay damages.	1,593
	Maria Eugenia Reyes Contreras	That an employment contract existed between Mr. Daniel Soto Palomino (R.I.P.D.) and the company Electrificadora de Santander S.A E.S.P. - ESSA S.A. E.S.P., from September 15, 1997 to May 28, 2020. That the accident at work suffered by Mr. Daniel Soto Palomino (r.i.p.d.) occurred due to the fault of the employer, Electrificadora de Santander S.A. E.S.P. - ESSA S.A. E.S.P.	1,283
	Jose De La Cruz Carreño Acevedo	To declare the permanent occupation of the private property by Electrificadora de Santander S.A. E.S.P., on 10 urban lots owned by Mr. José de la Cruz Carreño Acevedo since mid-September 2016.	1,072
	Elkin Libardo Lizcano Tarazona	Declarative: Request for reinstatement. Condemnatory: Payment of wages and benefits from the termination of the contract until the date of reinstatement.	627
	Briceida Oviedo De Rodriguez	To declare the company ESSA contractually liable for breach of the obligations arising from the contractual relationship for the preparation of material works and supply of electricity with Mrs. Briceida Oviedo de Rodriguez.	627
	Empresa de Energía de Boyacá S.A. E.S.P. EBSA	The companies (marketing agents) shall be ordered to comply with the results of the re-assessment carried out by XM of the charge for use of the STN, corresponding to the months of June and July 2021, paying the concepts that are their responsibility on the occasion of the adjustments. Those called in as collateral shall be ordered to pay the costs.	565
	José Julián Mantilla González	Declare that Electrificadora de Santander E.S.P. - ESSA E.S.P. is obliged to recognize full compensation to the plaintiffs by virtue of the declaration of the existence and imposition, in accordance with law, of the legal easement for the conduction of energy.	518
Total ESSA			125,955
CHEC	Carlos Andrés Velásquez Marín and others	Moral and patrimonial damages are claimed as a result of an electrical accident that caused loss of work capacity	27,611
	Héctor Castro and others	Conventional Retirement	15,690
	Flor Maria Sanchez Palace	Material damages are claimed on the occasion of the death of Mr. Rogelio Palacio Sanchez in events that occurred in the area of La Escombrera in the municipality of La Merced in the department of Caldas/moral damages are claimed	3,711
	Positiva Compañía de Seguros S.A.	Claim for the return of the mathematical reserve of capital constituted to cover the future pension allowances of the beneficiaries of the law/ Payment of assistance and economic	1,613

Company	Third party	Claim	Value
		benefits derived from the moral event that occurred at the La Esmeralda Plant in September 2011.	
	Francisco Javier Taborda	declare chec liable for unlawful damage and order compensation; That Mr. Julio Cesar Cardona be held responsible for failing to take security measures on the premises	992
	Carlos Eduardo Jerónimo Arango and others	Pension allowance repayment/ Recognition of 100% allowance 14	491
	José Jair Granada and others	Permanent travel expenses-social security contributions	489
Total CHEC			50,597
CENS	María Riquilda Poveda Murillo and others	Moral damages, material damages, loss of profits	16,157
	Nubia Boada Dueñas	Continuity in the payment of 12% on the pension allowance, reimbursement of the contributions deducted from the moment of the shareability of the pension, duly indexed and payment of default interest of article 141 of Law 100 of 1990, plus costs of the process.	1,954
	Paht Construcciones S.A.S.	To order the liquidation of Contract CT-2015-000070, where CENS S.A E.S.P., must readjust the contractual equity in favor of Paht Construcciones S.A.S., with the application of the theory of unforeseeability, as well as the sums as a complement to the payment of act No. 6 for works executed, recognized and not paid.	1,946
	Other administrative proceedings, with an amount of less than \$250 million	Other administrative processes (7) with an amount of less than \$250 million.	987
	Carlos Augusto Rangel Alvarez	Recognition of conventional benefits	497
	Other labor proceedings with an amount of less than \$250 million	Other labor proceedings (10), with an amount of less than \$250 million.	426
	Nury Leticia Rodríguez Benitez	To declare the non-existence of the residential sewer easement in charge of the alleged servient properties, in favor of the alleged dominant property, called Palujan #1.	400
	Cable Ltda. Guajira	Declare CENS SA EPS and/or UNE EPM Telecomunicaciones S.A., liable for the breach of contract by not applying the rates and the formula for use, access and payment of the shared infrastructure provided for in resolution CRC No. 5283 of 2017 and incorporate them into the infrastructure lease contracts signed with the plaintiff companies Cable Guajira Ltda, Cable Éxito S.A.S. and Cable Digital de Colombia S.A.S.	396
	SYM Ingeniería Ltda.	To declare CENS liable non-contractually and administratively for declaring the plaintiffs' inability to contract with the State. That economic damages for loss of opportunity be recognized.	311
	Others civils proceedings with an amount less than \$250 million	Other civil proceedings (2) with an amount less than \$250 million.	119
Prosecutor's Office 64	Extinguish the ownership of several properties of Mr. Jaiser Bolívar Correa and his family, in which CENS has established perpetual easements, for having entered into a contract with the company Constructora San Nicolas S.A.S., whose legal representative is the brother of the aforementioned.	81	

Company	Third party	Claim	Value
	Condominium Centro Comercial La Estrella P.H.	Declaration of non-collection of the energy tax from the plaintiff and therefore, nullity of resolutions No. 20191030011621 and 20191030015458, ordering the cessation of collection of the tax and the refund of the sums paid.	31
Total CENS			23,305
EDEQ	Maria Amparo Fernandez Gil	Direct reparation for the death of plaintiffs' family members	4,321
	Danielly Arcila de Gil	Declare the defendants administratively, non-contractually, jointly and severally liable for the injuries suffered by the plaintiffs in different events	3,514
	Angela Eliana Jaramillo Ballén and others	EDEQ is sued for the alleged damages suffered by the plaintiffs with the death of their relatives	1,384
	Fabián Alexander Bedoya Machado y Otros	Those injured by the fall of the bridge of the park of life that occurred in 2018 during the EDEQ Christmas lighting lawsuit are suing.	595
	Campo Elía Buritica Herrera	The plaintiff seeks a declaration of the employer's fault in the accident at work he suffered, that he and his family be paid material (loss of future and consolidated earnings) and immaterial damages (moral damages and damage to health).	583
	Nelson Forero Perez	Declare termination of the employment contract without just cause and without authorization from the labor office, ordering the defendant to pay compensation.	81
	Juan de Dios Botero	Request for restitution of the part of the "Vista Hermosa" farm that was occupied with electricity networks.	17
Total EDEQ			10,495
Aguas Regionales	María Inés Osorio Montoya	To order the municipality of Apartadó and Aguas Regionales EPM, to pay material damages (current and future), moral damages and damage to health, on the occasion of the death of the young man Cesar Augusto Jiménez Osorio, determined by the injuries suffered in the events that occurred on June 1, 2016 in the city of Apartadó.	2,732
	Rosmery Velásquez Herrera	Order Aguas Regionales EPM S.A E.S.P to return the property to the owners	962
	Sara Cristina Ferreiro Morales	They are asking for the readjustment of wages, unpaid overtime and the recognition of all salary emoluments caused throughout working life.	423
	Antonio Blanco Hernández	Between the plaintiff and the company Rodrigo Lenis SAS, there was a contract for work or labor on the date of the events, the plaintiff presents a loss of work capacity of 16.91% originating from a work accident.	299
	Various Labor	Various Labor	285
Total Aguas Regionales			4,701
Aguas de Antofagasta (ADASA)	ROWE and Others v Aguas de Antofagasta S.A.	C-2311/ 2316 - 2022 Claim for damages	1,203
	Soto with ADASA	C-4372-2019 Claim for compensation for damages due to non-contractual liability.	891
	Bravo/ ADASA and others	C-2782-3941-2304 2023/C- 4468 2020/ C-1516 2019	468
	Límari v Ezentis Chile S.A. and Others	O-5919 2020/ 515-945-1244 2023	347
	Mamani/KYF Seguridad and others	C-4951-2023	110
	Negrón with ADASA	C-4951-2023	79

Company	Third party	Claim	Value
	Audit report	2202E010172 Inspection of Psychological and Occupational Risks, Tal Tal Agency	26
Total Aguas de Antofagasta (ADASA)			3,124
ELEKTRA NORESTE S.A.	Alex Montenegro and others (Urbanización La Toscana)	Civil Procedure - Residents of Tuscany	1,224
Total ELEKTRA NORESTE S.A.			1,224
EPM Investments	DIAN - Directorate of National Taxes and Customs	To declare the nullity of the administrative acts: Resolution No.112412020000026 of 2020 and Resolution No.900006 of 2021, issued by the DIAN; as well as Sanction Resolution number 2021011060000347 of September 23, 2021 File: 202082350100015897 also issued by the DIAN, notified to EPM Inversiones S.A. on September 29, 2021.	344
Total EPM Investments			344
Aguas de Malambo	Nelson Mercado Luna	Payment of invoice No. 0095 by virtue of alleged works carried out to address emergency in Cra 22 with Calle 22 in the Municipality of Malambo.	223
	Emer Enrique Conrado Anguilla	Declare liability for material damages, damages, damages, damages to health, other goods and/or rights conventionally and constitutionally protected and, in general, of any other type that is demonstrated, caused as a result of the failure to provide the service.	26
	Fabian Bacca Jimenez	Recognition of the employment relationship acquired in 2015 and 2016, and consequently, the payment of vacations, bonuses, severance pay, bonus for signing the agreement and compensation for dismissal without just cause.	21
	Indeterminate Persons	Fraudulent Connection Process 2022	10
Total Waters of Malambo			280
Total contingent liabilities			2,723,808

Amounts stated in millions of Colombian pesos-

14.3.2 Contingent liabilities Guarantees.

Company	Third	Complaint	Amount
ELEKTRA NORESTE S.A.	Generating Companies	Performance bond to provide credit security and compliance with the obligations under the power purchase agreements.	147,924
	Empresa de Transmisión Eléctrica, S.A.	Letter of credit as guarantee for the payment of energy purchase costs in the occasional market.	92,163
	National Public Utilities Authority	Performance bond to guarantee compliance with the obligations under the Concession Contract.	62,220
	Regulatory Operator of El Salvador	Letter of credit as guarantee for the payment of energy purchase costs in the occasional market.	1,433
Total ELEKTRA NORESTE S.A.			303,740
Total Contingent liabilities Warranties			303,740

Amounts stated in millions of Colombian pesos

With respect to the uncertainty in the estimated date of payment and the estimated value to be paid, for contingent liabilities the same business rules indicated in note 14.1.2. Litigian.

In the Group, EPM also has as contingent liabilities, Environmental Sanction Proceedings, with the following information:

Third	Claim	Value
Metropolitan Area of the Valley of Aburra	Discharge of wastewater from the San Fernando WWTP in violation of the minimum 80% removal level for parameters DBO5_Biochemical Oxygen Demand_, SST-Total Suspended Solids_, fats and oils established in Article 72, new user, Decree 1594 of 1984. Metropolitan Resolution No. S.A. 000415 of April 28, 2014. A plea for conclusion was presented.	It is not possible to know the sanction to be imposed.
National Environmental Licensing Authority "ANLA"	Construction of a mini-center without authorization and use the ecological flow to generate energy without being authorized in environmental license (Porce III hydroelectric plant) Auto 4335 of December 17, 2013.	It is not possible to know the sanction to be imposed
Metropolitan Area of the Valley of Aburra	Discharge of domestic wastewater to the ravine La Paulita as a result of the rupture of the collector. St. Peter's building	It is not possible to know the sanction to be imposed.
National Environmental Licensing Authority "ANLA"	1. Termosierra 1. To carry out the air quality samples reported in ICA 13, 14 and 15, without the periodicity established by the Industrial Air Quality Monitoring System, authorized in the environmental instrument corresponding to this project. 2. For conducting environmental noise monitoring reported in ICA 13, 14 and 15, with an Environmental Laboratory not accredited by IDEAM Auto 350 of February 5, 2018. SAN0142-00-2017.	No charges have been made, and it is not possible to know the sanction to be imposed.
National Environmental Licensing Authority "ANLA"	Use of explosives in construction of Nueva Esperanza tower. The environmental license granted by this resolution does not cover any kind of work or activity other than those described in the Environmental Impact Study, the Environmental Management Plan, and in this administrative act. _ Auto 02574 of June 27, 2017 ANLA_	It is not possible to know the sanction to be imposed; disclaimers were filed
Metropolitan Area of the Valley of Aburra	Dumping of domestic wastewater from the rupture of the sewage pipe that leads to these waters, on a potrero and later on the gorge Dona Maria, a property called Torremolino. Allegations of conclusion were submitted on 2 September 2022.	It is not possible to know the sanction to be imposed; no charges have been made.
Metropolitan Area of the Valley of Aburra	In an authorized channel occupation over the La Malpaso gorge, a bed covering was observed and the walls of it in particular cyclopeo, work was not approved by the environmental authority. Metropolitan Resolution N° S.A. 1002 of June 4, 2020 aburra "by means of which an administrative procedure of an environmental sanction is initiated".	It is not possible to know the sanction to be imposed; no charges have been made.
National Environmental Licensing Authority "ANLA"	Do not submit the Definitive Biodiversity Loss Compensation Plan, in accordance with the established guidelines and Environmental License, in accordance with the provisions of the Handbook for the Allocation of Biodiversity Loss Compensation issued by the Ministry of Environment and Sustainable Development. New Hope. ORDER INICIO No. 08029 (24 August 2020), file: SAN0175-00-2020	It is not possible to know the sanction to be imposed; it has only begun.
National Environmental Licensing Authority "ANLA"	1. To have carried out the dumping of the waste water generated in the Nueva Esperanza substation, by means of infiltration fields, without the corresponding modification of the Environmental License. 2. Not to have presented the results obtained during the measurements made at the concentrations of particulate matter, SOx and NOx, which were carried out during the construction stage of the New Hope substation. 3. Have not carried out the animal monitoring for the groups of mammals, amphibians and reptiles, for the year 2018." New Hope. Auto 01479 June 17, 2021 -SAN030-00-2021	Disclaimers were filed on July 19, 2023 POSSIBLE
Ministry of Environment and	Do not allow documentation of the Banker's property, on its acquisition and participation of the Environmental Authority in its selection,	It is not possible to know the sanction to

Third	Claim	Value
Sustainable Development_MAD_	processing of forest reserve area, Project Nueva Esperanza at 500 kv. A cessation of procedure 28/11/2022 was requested	be imposed; it has only begun.
Metropolitan Area of the Valley of Aburra	To verify the facts or omissions constituting a violation of the environmental standards in force with regard to the flora resource. Irregular pruning intervention of one (1) tree individuals of the species Chiminango. Metropolitan Resolution N° S.A. 001 of January 2, 2023 “through which an environmental sanction procedure is initiated”	Disclaimers were filed on September 5, 2023. Possible discards.
Metropolitan Area of the Valley of Aburra	Sludge discharge to the outlet channel of the lagoon toward the river aburra-Medellin, then the dilution with water of the Manantiales Potabilization Plant, with a flow of approximately 26 liters/second (diluted sludge) on September 9, 2021. Metropolitan Resolution No. S.A. 2357 of September 21, 2022. “Through which an environmental sanction procedure is initiated”	There were discards. POSSIBLE.
Metropolitan Area of the Valley of Aburra	To verify the facts or omissions constituting a breach of the existing environmental rules concerning the natural water resource, basically by the non Presentation-timely sharing of information. Metropolitan Resolution N° S.A. 0027 of January 3, 2023 “through which an environmental sanction procedure is initiated”	Possible
Regional Autonomous Body of the Negro and Nare River Basinsi_CORNARE	Alleged intervention without authorization to the channel of the unnamed water source in the sector El Tranvia of the municipality of Rionegro and the capture of a flow of water in a hydraulic work, directed entirely by a canal, without permission from the competent environmental authority. Resolution RE-00012-2023 “through which a preventive measure is imposed”	Possible
National Environmental Licensing Authority “ANLA”	1. Do not submit certificates, records, and information in Environmental Compliance Reports 2. For not restoring the whole of eroded areas and without vegetation. 3. Inadequately dispose of excess building materials. 4. To make a forest harvest greater than the one approved in the Environmental License, on the coverage of “Gallery Forest or Ryparium” 5. Construction and installation of 2 new towers. “MAGDALENA MEDIO A 230 KV”. By means of Auto 4577 of 17 June 2022, it provides that the requested procedure should not be terminated and makes a statement of five objections. On July 15, discards were filed against the Auto 4577 of June 17, 2022. CAR No. 03458 _ (June 27, 2018)-SAN-140-00-2017. Auto 4577 of June 17, 2022. CAR No. 03458 _ (June 27, 2018)-SAN-140-00-2017. Auto 4577 of June 17, 2022.	Possible
CORANTIOQUIA _ South aburra	Occupation of the channel in the La Honda Gorge without authorization	Possible
CORANTIOQUIA _ South aburra	Alteration of the water and landscape resource. Presence of blue coloring in the gorge The dirty one that conflows to the right bank of the Medellin River at the level of the channels of the ravines The Dirty and the Mine in the bridge of the Metro Station of Envigado.	Disclaimers were filed on December 27, 2023. Possible
CORANTIOQUIA _ South aburra	Alleged damage to wastewater to La Hondita Gorge	Possible
CORANTIOQUIA _ South aburra	Damage to local networks and associated collectors of the sewage system at the Refugio del Esmeralda Park. Administrative Act 130AS-1208-9159 of August 2, 2012.	Possible
CORANTIOQUIA _ South aburra	Dumping of domestic wastewater in the margin of the Peladeros gorge in the Los Gomez vereda of the Manzanillo district of the municipality of Itagui. Administrative Act 130AS-1601-12557 of January 26, 2016.	Possible

Third	Claim	Value
CORPOGUAJIRA	For failing to comply with Article 2,2,6,1,3,1(f) of Decree 1076 of 2015 as regards the obligations of the generator of hazardous waste or waste at the Jepirachi wind farm (register with the competent environmental authority for one time and keep the registration information updated annually). Auto 976 of October 2, 2017; Resolution 1373 of September 29, 2020.	It is not possible to know the sanction to be imposed; no charges have been made.
National Environmental Licensing Authority "ANLA"	<p>Having carried out inadequate practices with respect to surface water sources in the project's area of influence; having carried out the collection of the water resources from the Quebradas "El Roble", "Burunda" "Bolivia" and "Guacimal", at flows higher than the concessionaires and/or authorized for the development of the project; not having implemented in each of the concessioned water bodies, the infrastructure that would allow monitoring of the remaining flows, for the purpose of being presented in the environmental compliance reports; Not having carried out and delivered water quality monitoring and hydrobiological communities in the "Cauca River", under the conditions set out in the environmental license.</p> <p>For not having carried out the reformation and recovery of the channel of the "San Andrés River" and of its flood zone to its natural conditions, within the time granted; having carried out the exploitation of stone materials coming from "San Andrés River", without the updated environmental permits; For not having delivered the results of the sediment monitoring of "Rio Cauca", in order to establish the baseline of comparison at the time of the start of the project's operation phase.</p> <p>Having exceeded the maximum permissible levels of PST (particulate matter) and atmospheric pollutants in the asphalt plant located in the "El Valle" Industrial Zone; for not having built the necessary facilities and infrastructures in the asphalt plant chimney for monitoring emissions from fixed sources; For failing to comply with the management measures of the "Management and Disposal Plan of Materials and Botadero Areas" disposition of plant material mixed with inert material within the deposits and lack of signaling of the material disposal zones that remain active.</p> <p>All this in the area of influence of the project "construction, filling and operation of the Pescadero - Ituango Hydroelectric Project... (SAN0033-00-2019_Auto 2920 of 2015).</p>	<p>It is not possible to know the sanction to be imposed.</p> <p>Decadengo tare registered with 2018041852-1-000 of 10 April 2018 Presentation</p>
National Environmental Licensing Authority "ANLA"	<p>Auto 00009 of January 8, 2021 La ANLA initiates the environmental sanction procedure for the contingency associated with the auxiliary deviation system, to verify the following facts:</p> <ol style="list-style-type: none"> 1. Not to have reported within the term provided for in the law (24 hours) the contingent event that occurred on April 28, 2018. 2. To have continued the construction of the SAD and its infrastructure, without having sufficient technical information related to the environmental characterization of the area operated for the geology and geotechnical components. 3. For allegedly generating negative impacts on renewable natural resources. 4. Not having guaranteed for the first days of the month of May of the year 2018 and before the evacuation of the water dam of the Cauca River by the project's machine house, the ecological flow of that source downstream of the dam site, to ensure the integrity of ecosystem services and environmental protection goods that are part of the water source. <p>By the contingency associated with the Auxiliary Deviation System.*No</p>	<p>Without any charges, the lawyer considers it possible.</p> <p>The opinion of the expert expert expert expert (Poyry) for the lifting of the preventive measure was submitted on 30 December 2021.</p> <p>By means of Auto No. 4076 of June 07, 2023, notified on June 16, THE ANLA ordered a series of administrative proceedings in the course of the environmental sanction procedure.</p>

Third	Claim	Value
	charges are available; however, a request was made for a cessation of the sanctioning procedure by Communiqué No. 2018064395-1-000 of 24 May 2018 (SAN0097-00-2018_Auto 02021 of 2018)	To date, no charges have been made.
National Environmental Licensing Authority "ANLA"	<p>HYDROELECTRIC ITUANGO S.A. E.S.P. - HIDROITUANGO S.A. E.S.P.</p> <p>*Initiation of sanction procedure for not guaranteeing downstream water of the dam of the project "Construction and operation of the Pescadero - Ituango hydroelectric project" The ecological flow to ensure the integrity of the ecosystem services and the environmental protection goods that are part of the water source "Rio Cauca".</p> <p>By Car 4915 of 29 June 2022, charges were made. Written disclaimers were filed on August 5, 2022.</p> <p>Auto No. 8016 of September 29, 2023 - ANLA opens a probationary period and orders the practice of tests requested by the Society and those considered by it.</p> <p>*No charge formulation available. (SAN0001-2019_Auto 0060 of 2019/01/21)</p>	Without any charges, the lawyer considers it possible.
National Environmental Licensing Authority "ANLA"	<p>HYDROELECTRIC ITUANGO S.A. E.S.P. - HIDROITUANGO S.A. E.S.P.</p> <p>1. Dumping on intermittent dry channel X=1157241 and Y=1281506 coordinates</p> <p>2. Discharge to the rain water channel from the mixer wash system located in the industrial zone of main works</p> <p>THE ANLA opened a sanctioning file but it has not been formally initiated.</p> <p>By Resolution No. 1222 of December 03, 2013, THE ANLA imposed preventive measures to suspend dumping. By Resolution No. 1363 of October 31, 2017, the ANLA lifted the preventive measure mentioned above. Auto 1282 On June 22, 2019, an environmental sanction file was opened</p> <p>Auto 03429 of April 24, 2020, ANLA initiates Environmental Sanctioning Procedure</p> <p>Auto No. 1821 of 21 June 2023, ANLA formulates statement of objections.</p> <p>With Vital Communiqué No. 3500081101479823041 of April 14, 2023, written disclaimers are presented.</p> <p>Office No. 20231420526581 of October 20, 2023 by which THE ANNA cites witness proceedings. On October 26, the witness test is practiced. License file LAM2233 for the same to work in file SAN0031-2019.</p>	Without any charges, the lawyer considers it possible.
National Aquaculture and Fisheries Authority_ "AUNAP"	<p>HYDROELECTRIC ITUANGO S.A. E.S.P. - HIDROITUANGO S.A. E.S.P.</p> <p>*Start preliminary investigation for affects to fishing activity during the closing of the machinery house gates.</p> <p>*No charge formulation available. (No file AUNAP_Auto 002 of February 14, 2019).</p>	Without any charges, the lawyer considers it possible.
National Environmental Licensing Authority "ANLA"	<p>HYDROELECTRIC ITUANGO S.A. E.S.P. - HIDROITUANGO S.A. E.S.P.</p> <p>Repeated non-compliance with imposed obligations. La ANLA charged with Auto No. 8082 of october 03, 2023.</p> <p>By writing with Vital Communiqué No. 3500081101479823141 on october 30, 2023, a written statement of disclaimers was filed.</p>	Situation not resolved. To date, they have not made any charges.

Third	Claim	Value
	<p>The sanction procedure is being processed by Auto 11359 of December 19, 2019.</p> <p>SAN0284-00-2018 _December 19, 2019_.</p>	
<p>National Environmental Licensing Authority "ANLA"</p>	<p>HYDROELECTRIC ITUANGO S.A. E.S.P. - HIDROITUANGO S.A. E.S.P. Non-compliance Contingency Obligations:</p> <ul style="list-style-type: none"> - Not having permanently carried out the proper management of non-domestic wastewater and filtration in the left margin of the Gallery 380 MI.- Not having presented the hydrogeological model of the right margin of the project. - Not to have presented the cartographic information related to water quality and hydrobiological monitoring to be carried out at different points downstream of the project dam site. - Not having presented the results of the monitoring of offensive odors, water quality and physiochemical sludge quality during the pumping activity of the machine house. Auto No. 2423 of June 30, 2020, by which environmental sanction procedure is initiated. <p>With vital registered N° 3500081101479823014, a replacement appeal is filed against Auto N° 00101 of 2023, which denied the practice of tests.</p> <p>Auto N° 3541 of May 19, 2023, by which the ANLA confirms the Auton° 00101 of January 11, 2023, which denies the practice of tests.</p> <p>Trade no. 20236600141911 of June 09, 2023, by which the ANLA gives a response to an authorization submitted by the company Hidroeléctrica Ituango S.A. E.S.P. for the electronic notification of Auto No. 3541 of 19 May 2023, in which the entity denies a replacement appeal filed against Auto No. 00101 of January 11, 2023 (which denies evidence), with that decision being signed.SAN0030-00-2020_ June 30, 2020_ To date no charges have been filed.</p>	<p>Situation not resolved.</p> <p>Charges were filed by Auto 9812 of 18 November 2021 and charges were filed on 13 December 2021..</p>
<p>National Environmental Licensing Authority "ANLA"</p>	<p>HYDROELECTRIC ITUANGO S.A. E.S.P. - HIDROITUANGO S.A. E.S.P. Repeated non-compliance with the obligations imposed under the contingency. Initiation of the environmental sanction procedure by means of Auto No. 06576 of July 13, 2020. The ANLA made statements of objections by means of Auto No. 7190 of 06 September 2023.</p> <p>On September 29, 2023, written disclaimers were filed with Vital Vital No. 3500081101479823123</p> <p>SAN1285-00-2019 _ July 13, 2020_</p>	<p>Situation not resolved. To date, they have not made any charges.</p>
<p>National Environmental Licensing Authority "ANLA"</p>	<p>HYDROELECTRIC ITUANGO S.A. E.S.P. - HIDROITUANGO S.A. E.S.P. _ Pass air quality and odor monitoring without meeting protocols established by the Minambiente. _Perform sample analysis for air quality and odor sampling by laboratories not accredited to IDEAM.</p> <p>Initiation of the environmental sanction procedure by means of Auto No. 07774 of August 14, 2010. Charges were filed by Auto 9931 of 22 November 2021 and charges were filed on 13 December 2021.</p> <p>By means of Vital N° 3500081101479823015, a replacement remedy is presented against Auto N° 00104 of 2023 by which THE ANLA denies the practice of tests.</p> <p>Auto N° 3418 of May 15, 2023, by which THE ANLA resolves the appeal of replacement filed against the second article of Auto N° 00104 of January 11, 2023, confirming it in its entirety.</p> <p>SAN1258-00-2019 _ August 14, 2020_ To date no charges have been filed.</p>	<p>Situation not resolved. To date, they have not made any charges.</p>

Third	Claim	Value
National Environmental Licensing Authority "ANLA"	<p>HYDROELECTRIC ITUANGO S.A. E.S.P. - HIDROITUANGO S.A. E.S.P. _ Verifications and uptake of water at unauthorized points Exceeding of catchment flow with respect to the authorized lack of monitoring in specific periods Overcoming of discharge flow with respect to the authorized.</p> <p>Initiation of the environmental sanction procedure by means of Auto No. 4173 of June 2, 2022.</p> <p>By Resolution No. 00617 of June 29, 2023, the ANLA imposes a preventive measure consisting of the suspension of the discharges of domestic wastewater that are discharged into the water sources "Rio San Andrés" and "Quebrada Tacui", Coming from the domestic wastewater treatment systems of Camp Tacui Cuni, "TACUI CASINO PORTERIA".</p> <p>SAN0067-00-2022 _ June 2, 2022_ To date no charges have been filed.</p>	Without any charges, the lawyer considers it possible.
National Environmental Licensing Authority "ANLA"	<p>HYDROELECTRIC ITUANGO S.A. E.S.P. - HIDROITUANGO S.A. E.S.P. _</p> <p>1. Failure to implement measures to control erosion and degradation of conditions on the slopes and on the upper and lower slopes in the area known as "La Honda", Between the abscissa of km 17+800 - km 18+221 - Bridge 32 in the La Honda Gorge of the way Puerto Valdivia - Presa.</p> <p>2. To have carried out the occupation of the channel of the body of waters "Quebrada Tacui", without having previously obtained the modification of the Environmental License granted for the development of the project (Res. no. 0155 of 2009).</p> <p>Auto N°5345 of July 17, 2023 by which THE ANLA provides to initiate environmental sanction procedure</p> <p>SAN0076-00-2023 _ 17 July 2023_ To date no charges have been filed.</p>	Without any charges, the lawyer considers it possible.
Metropolitan Area of the Valley of Aburra	Alleged environmental affectation to the flora resource due to the severe pruning of one (1) individual tree of the species Cheflera (Schefflera actinophylla). Metropolitan Resolution No. S.A. 1050 of June 8, 2020 "through which an environmental sanction procedure is initiated".	It is not possible to know the sanction to be imposed; no charges have been made.
Corantioquia - South aburra Territorial Office	Non-compliance with the permit for forest harvesting and harvesting of species in good condition and in closed conditions without permission. Administrative Act 160AS-1506-12031 of June 17, 2015.	It is not possible to know the sanction to be imposed; disclaimers were filed
Corantioquia - Tahamies Territorial Office	To make charges against PUBLIC COMPANIES IN MEDELLIN, identified with NIT 890.904.996-7, for the alleged commission of environmental offenses on the basis of guilt and for the effects caused to the flora resource, derived from the events consisting of the burning of a sector of approximately 10 hectares, being 2,5 hectares of natural forest and stubble. Resolution 160TH-ADM1903-1901 of June 29 and 2019- TH4-2013-8	It is not possible to know the sanction to be imposed.

Works for tax purposes

The Group also has as contingent liabilities, works for taxes, with the following information:

In exercise of the provisions of Article 238 of Law 1819 of 2016, Empresas Públicas de Medellín E.S.P. - EPM- as a taxpayer of income tax and complementary taxes was linked to the mechanism of works for taxes, among others, with the project "Improvement of tertiary roads in Cocorná" prior concept of technical feasibility of the Ministry of Transport, as a form of payment of a portion of the income tax for the 2017 taxable period in the amount of \$33,701 million, with a 10% stake by Empresa de Energía del Quindío S.A. E.S.P. -EDEQ-. Subsequently, the Ministry of Transport objected to the scope of the project,

resulting in the disappearance of the factual and legal basis of the administrative act linking to the mechanism, so that it lost its enforceability and consequently the project became unenforceable for EPM.

By virtue of the above and considering the decay of the administrative act, it is expected that the Directorate of National Taxes and Customs DIAN will issue the administrative act with which the extinction of the tax obligation would be obtained once the judicial discussion is concluded, in that order, the company is exploring alternatives and taking steps to achieve the closure of this issue. This situation could imply an accounting recognition of interest for arrears pending determination and assumption of the costs executed in the work, which to date amount to \$1,011 million, once the procedure to which this matter is subject under the terms of Decree 1625 of 2016 is concluded.

In line with the exploration of alternatives that has been carried out, with the purpose of mitigating the risk of interest being caused by future arrears in the income tax of the taxable year 2017 of EPM and EDEQ, in the event of a possible declaration of non-compliance by means of a final administrative act by the competent national authority or a ruling by a judicial authority, An advance deposit was made on September 16, 2022, in favor of the DIAN for \$77,985, which is reflected in the financial obligation of the companies as a surplus, which in legal and tax terms is equivalent to an overpayment or of what is not due and can be returned to taxpayers once this matter is definitively resolved in their favor. The deposit of these resources in no way obeys an express or tacit conduct of acceptance of any type of responsibility on the part of EPM and EDEQ and does not imply acceptance or manifestation of non-compliance with their obligations derived from the link to the mechanism of works for taxes. Nor do they waive any claims they may make in relation to this matter to show that there is no breach and therefore no interest or penalties should be paid.

Once it is determined that there was no non-compliance with the works for taxes mechanism by taxpayers, the DIAN must return any sum that results in favor of EPM and EDEQ.

In addition to the above, and as a mechanism to protect the interests of the companies, EPM filed a lawsuit before the Administrative Court of Antioquia in the exercise of the means of control of nullity and restoration of the right against: the Agency for the Renewal of the Territory (ART), the Ministry of Transport, the National Institute of Roads (INVIAS), the Directorate of National Customs Taxes (DIAN), and the National Planning Department (DNP). In order that, among others: the nullity of the administrative act issued by the Agency for the Renewal of the Territory on May 13, 2022, by virtue of which it refuses to recognize the exception of the loss of enforceability and/or request for a study of direct revocation of Resolution 175 of 2018 "by which a request for linking the payment of income tax and complementary taxes to an investment project in the areas most affected by the armed conflict - ZOMAC"; recognize the exception of "loss of enforceability" and, consequently, refrain from requiring EPM and EDEQ to comply with the obligations contained in Resolution 175 of 2018 issued by the ART, due to the lapse of the act within the framework of their competences within the works for taxes mechanism; it is declared that EPM and EDEQ made the timely and full payment of the resources destined for the cancellation of the income tax for the 2017 annuity. An appeal filed by EPM against the order rejecting the claim on the Lands that the act issued by the ART is not subject to judicial review is currently pending, pending the decision on the appeal by the Fourth Section of the Council of State.

It is important to note that since May 24, 2018, the resources for the payment of income tax by EPM and EDEQ taxpayers were deposited in the trust provided for the works-for-taxes mechanism whose income is recognized in favor of the competent national authority and therefore there is no reason to understand that there is a delay in the fulfillment of the tax obligation by the taxpayers. As of June 30, 2024, yields amount to \$11,508 million, of which \$448 million have already been transferred to the General Directorate of Public Credit and National Treasury}.

14.3.3 Contingent Asset

Company	Third party	Claim	Value
EPM	Municipality de Bello	Declare the nullity of Resolution 202300008282 of 08-31-2023 of the Municipality of Bello “in which the liquidation of the capital gain generated in the terms of Resolution 2717 of 2009 and Resolution 531 of 2010 is made payable and updated” through which the participation is determined and the capital gain is liquidated for the properties that are located in polygon No. 2 of the Fraction of the Urban Area of the Municipality of Bello, located in the Alluvial Plain of the Aburrá River, regulated by the Decree Municipal 403 of October 29, 2009, owned by Empresas Públicas de Medellín” And the enforceability and updating of the liquidation of said capital gain is left without effect.	83,080
	The Nation Ministry of Health and Social Protection	The Ministry of Health has the legal and constitutional obligation to recognize and cancel the value of the services provided to affiliates in relation to medicines and/or procedures, interventions or elements not included in the Mandatory Health Plan (POS).	24,590
	Constructora Monserrate de Colombia SAS	That the expropriation be decreed by judicial means in favor of Empersas Públicas de Medellín E.S.P. for the Project "Expansion of the Capacity of the Prijunia Distribution in the Western Sector of Medellín-Cadena Occidente Tanque Calazans" property called Lot 7, located in the Altos de Calazans sector, of the Municipality of Medellín owned by the Sociedad Constructora Monserrate de Colombia SAS.	7,220
	Miscellaneous Administrative	85 Litigations under \$1,264	5,500
	Poblado Campestre Ejecutivo S.A. Club	To declare the Poblado Club Campestre Ejecutivo S.A., Optima S.A. Vivienda y Construcción and the Municipality of Envigado responsible for the damage to the collector owned by EPM, which collects and transports wastewater from the sanitary basin of the La Honda creek in the Municipality of Envigado, and to compensate EPM for the value of all patrimonial damages that are proven by the damage to the collector that collects and transports the wastewater of the sanitary basin.	4,646
	Entity AGROPECUARIA YERBAZAL S.A	TO ESTABLISH in favor of EMPRESAS PÚBLICAS DE MEDELLÍN E.S.P. an easement for the conduction of energy on a plot of land called "La realidad", with all its improvements and/or annexes, located in the Nueva Colonia district of the municipality of Turbo -Antioquia, which has a surface area of approximately 46.8075 hectares, owned by the company AGROPECUARIA YERBAZAL S.A., for the project to connect the Urabá - Nueva Colonia -Apartadó substations at 110,000 Volts (110kV), that EPM be authorized to pass the electric power lines through the easement area of the affected property; Remove crops and other obstacles that impede the construction or maintenance of the lines. Prohibit the defendant from planting trees that could reach the lines or their facilities, and prevent the execution of works that hinder the free exercise of the right of easement.	1,764
	Municipality of Envigado	Declare EPM E.S.P., is not obligated to pay the Municipality of Envigado the sum stated in Resolutions No. 655 of 2004/03/17 “By means of which the contribution of valorization for the work “Construction of water and sewer networks in the urban expansion zone and sewerage in a sector of the El Escobero village” is distributed, nor to agreement 015 of 2000/06/30 containing the POT, in the section that classifies the land uses of the Ayurá Plant lot owned by Empresas Públicas de Medellín	1,265
	Corantioquia Corporación Autónoma Regional	That the nullity of Article Five of Resolution No. 130 TH - 1302 - 9864 issued by the Tahamíes Territorial Director of "Corantioquia" be declared null and void for the fee for the use of surface water for the period 2011, from the Rio Grande source, at a flow of 19.5	820

Company	Third party	Claim	Value
	del Centro de Antioquia	m3/sec. To reimburse Empresas Públicas de Medellín E.S.P., the higher amount paid for the fee for the use of Surface Water Dec. 155 - 4742, Hydrological Unit: Magdalena River - Cauca, between January 1, 2011 and December 31, 2011 made by invoice TH - 1927 of April 30, 2012. That Corantioquia be ordered to recognize and pay EPM the legal, current and default interest that has been legally caused; to the payment of the costs and agencies in law to which they may be entitled in accordance with the provisions of Article 188 of Law 1437 of 2011 and other concordant regulations.	
	SSPD - Superintendencia of Residential Public Services	That the official settlement of the Special Contribution for the Year 2022 by the aqueduct service and official settlement of the special contribution be declared partially null and void and that, as a result of the nullity, the right of EPM be restored, the refund of the sum of money corresponding to the highest value cancelled for the aforementioned concept and the interest caused on the sums claimed from the time of payment of the the contribution.	714
	Various Prosecutors	6 processes of value less than \$714.	684
Total EPM			130,283
Emvarias	MAQUINARIA DISMACOL LTDA EN LIQUIDACIÓN and others	The recognition and payment of sums of money are intended	48,259
	Superintendency of Residential Public Services	Declare null and void the official notices issued denying the requests for correction of the income tax returns, taxable years 2016, 2017 and 2018.	1,121
Total Emvarias			49,380
CENS	Superintendency of Residential Public Services	Declare the nullity and order the return of the net amount of money, which was paid by CENS S.A. E.S.P. for the sanction in the form of a fine imposed by the SSPD.	4,436
	Corporación Minuto de Dios y Otros	To impose in favor of CENS S.A. E.S.P. the public easement for the transmission of electric energy over the properties; building electrical infrastructure; allow transit through the area; removing crops and other obstacles; construct temporary roads and/or use existing ones; prohibit the planting of trees that may hinder the exercise of the easement and registration of the easement sentence.	2,197
	Consorcio CDE Ltda.	Obtain cancellation of the resources owed in favor of CENS	1,285
	Municipality of Medellín	Declare null and void so that any sum that it may pay for the Special Public Works Contribution may be reimbursed to the CENS.	582
	.	Declare the nullity and order the ANLA to reimburse CENS of any sum that it may pay as sales tax for the acquisition of BT multiplex braided cable for the Rural Electrification project.	294
	Other civil, labor, criminal, and administrative proceedings with an amount of less than \$20 million	Other processes with an amount of less than \$20 million.	240
	Ladrillera Colcucuta Gres SAS	That it declares itself non-contractually liable for the unlawful damage caused to CENS, as a result of the destabilization of the land where a medium-voltage concrete pole is supported, for which it is requested that the defendant be ordered to make payment for the stabilization of the land that supports the 34.5 kV structure.	216
Nelson Osvaldo Cubides Herrera	It is required to impose an easement strip of 8,681.11 square meters in favor of CENS, on a lot of land called "Lot A alligator island", located in the municipality of San José de Cúcuta and identified with	39	

Company	Third party	Claim	Value
		the real estate registration No, 260-101376 of the ORIP of Cúcuta. Property of Mr. Nelson Osvaldo Cubides Herrera.	
Total CENS			9,289
Aguas de Malambo	Municipality of Malambo	A payment order is issued against the Municipality of Malambo - Atlántico and in favor of Aguas de Malambo S.A. ESP. for interest on arrears on the previous principal from December 31, 2012 until the obligation is cancelled.	3,880
	Municipality of Malambo Subsidies	I request that a Payment Order be issued against the Municipality of Malambo - Atlántico, for the concept of capital and for the value of the default commercial interest from the date on which the default was incurred until the payment of the obligation is made in full at the maximum legal rate allowed.	1,297
Total Aguas de Malambo			5,177
Aguas Regionales	Municipality of Chigorodó and Others	Please issue an order for payment in favor of Aguas de Urabá S.A. E.S.P and against the Municipality of Chigorodó, legally represented by Dr. Daniel Segundo Álvarez, in his capacity as mayor, or by whoever takes his place at the time of service of the lawsuit.	2,353
	Miscellaneous Prosecutors and Administrative Officers	Miscellaneous Prosecutors and Administrative Officers	1,203
	Corpourabá - Corporación para el Desarrollo Sostenible del Urabá	That the Settlement of Rate No. 6509, of the remuneration rate corresponding to the municipality of Apartadó between the period January and December 2014, be declared null and void.	536
Total Aguas Regionales			4,092
AGUNAL	Buenos Aires Consortium and Others	The purpose of the lawsuit is to obtain a declaration of contractual civil liability of the Buenos Aires Consortium and the Sanitation 17 Consortium with respect to the Audit Contract, causing the damages that are the subject of the compensation claim specified in the lawsuit.	4,049
Total AGUNAL			4,049
ESSA	Ministry of Labour	Administrative acts issued by the Ministry of Labour are declared null and void. That the defendant be ordered to comply with the judgment in the terms established in Article 192 of the Code of Administrative Procedure and Administrative Litigation.	410
Total ESSA			410
CHEC	Jose Alonso Arias Reyes	Imposition of easement	44
	SSPD - Superintendence of Residential Public Services	Declare the nullity and reinstatement of the right	14
	Paula Andrea Botero Díaz	Damages for forgery of a document	9
	Bertha Elena Romero García and Others	Indemnity	6
Total CHEC			73
Total contingent assets - Litigation			202,753

Amounts stated in millions of Colombian pesos-

Estimated payments and receipts.

The estimate of the dates on which the Group believes it will be required to make payments related to the contingent liabilities or receive collections on the contingent assets included in this note to the consolidated statement of financial position at the balance sheet date is as follows:

Years	Contingent liabilities	Contingent assets
To one year	795,478	16,278
To two years	386,991	12,526
To three years	239,239	10,499
To four years and beyond	3,316,440	336,577
Total	4,738,148	375,880

Amounts stated in millions of Colombian pesos

Note 15. Income from ordinary activities

For presentation purposes, the Group disaggregates its income from the services it provides, according to the lines of business in which it participates and the way in which management analyzes them. The breakdown of income from ordinary activities is as follows:

Ordinary activities revenue	June 2024	June 2023	For the three months ended June 30, 2024	For the three months ended June 30, 2023
Rendering of services				
Energy distribution service ¹	13,130,142	12,065,493	6,701,618	6,163,955
Energy generation Service ²	4,402,327	3,525,337	1,965,084	1,719,128
Energy transmission service	242,722	264,614	122,043	129,451
Energy intersegment eliminations	(1,192,217)	(817,663)	(568,326)	(415,802)
Gas fuel service ³	763,358	716,136	400,124	362,100
Aqueduct service	1,009,743	1,015,223	504,451	512,645
Sanitation service ⁴	579,229	533,620	287,792	273,654
Cleaning service	199,734	160,729	102,175	81,982
Insurance and reinsurance services	28,033	29,037	14,363	14,838
Financing services	26,489	37,546	16,808	22,420
Computer services	505	465	349	356
Construction contracts ⁵	143,680	212,658	72,519	102,619
Fees	9,466	7,730	5,806	4,969
Commissions	12,946	11,898	6,678	6,284
Billing and collection services	26,926	23,391	13,982	12,468
Financing component ⁶	307,230	264,965	157,209	136,956
Other services	200,624	276,956	95,710	118,079
Returns	(237,713)	(391,663)	(139,976)	(184,905)
Total rendering of service	19,653,224	17,936,472	9,758,409	9,061,197
Sale of goods	35,951	32,775	14,695	13,835
Leases	57,912	76,661	28,974	38,038
Total	19,747,087	18,045,908	9,802,078	9,113,070

Amounts stated in millions of Colombian pesos

¹ i) The increase in the distribution and sales service in domestic subsidiaries is mainly due to the growth in the energy demand thanks to the increase in clients - users and the weather conditions that have implied a greater amount of energy sold. Additionally, the average sales tariff has increased compared

to the previous year due to the fact that its components have an impact on macroeconomic factors (PPI and CPI); ii) in the international subsidiaries, the increase was mainly presented in EEGSA Guatemala due to a greater amount of energy sold and an increase in the number of customers; in ENSA Panama due to a greater energy demand of the commercial and residential sector and an increase in the average sales price; in DELSUR El Salvador due to greater energy consumption in the industrial sector and an increase in the sales price as a result of the legislative decree that fixed the energy charges to be invoiced to the final users.

- ² The energy generation service increased with respect to the previous year, mainly in EPM due to the combined effect of higher service revenues from receiving the reliability charge of the Ituango Power Plant, lower reliability charge refunds, higher long-term energy sales, lower energy sales in the stock exchange, lower income from complementary services of AGC and lower sales to the non-regulated market (MNR, for the Spanish original).
- ³ The increase in the fuel gas distribution and marketing service is caused by largest quantities sold to the wholesale market.
- ⁴ The increase in sanitation services was mainly due to an increase in EPM's users, higher rates due to indexation, and an increase in the average discharge of customers associated with the El Niño phenomenon.
- ⁵ The decrease with respect to the first semester of 2023 is basically due to a lower execution of projects under construction in the TICSA subsidiary, and in the ADASA subsidiary because there were no new construction contracts for clients or third parties.
- ⁶ The variation was mainly explained in EPM by the late payment interest received upon payment of overdue invoices for selling energy for public lighting and also by the payment of overdue invoices for water and sewerage subsidies. In the subsidiary AFINIA from recognizing the financing component of the balance in accounts receivable for the tariff option.

In the Group, performance commitments are met and measured on a cyclical basis, as the Group is mainly engaged in the provision of public services (regulated and non-regulated market, long-term contracts and secondary market) and the provision of services related to public services to other agents in the sector (reliability charge, firm energy, AGC). These public services are delivered to the user on a permanent basis, but consumption is measured, and income is recognized on a periodic, typically monthly basis.

The Group recognized the following values in the period, for contracts in force at the cut-off date:

Construction Contracts

The method used to determine the degree of progress of construction contracts is the of the resource.

The Group recognized the following values in the period, for the contracts in force at the cut-off date described in the preceding paragraph:

June 2024	Contract asset balance at the beginning of the period	Contract asset balance at the end of the period	Liability balance at the beginning of the period	Liability balance at the end of the period	Income recognized during the period corresponding to the prior period liability	Outstanding value of performance obligations that are not met Prior year
Contract 1 - FAER Contract GGC-105	-	-	1	1	-	1
Contract 3 - Ecopetrol Agreement	-	-	1,734	1,734	-	1,734
Contract 4 - Government Contract	-	-	134	134	-	134
Contract 6 - FAER Administration Fee GGC 105 and 313 - Construction contracts	1,867	-	4	4	-	4
Contract 7 - FAER Contracts 2019 Third Party Resources	1,584	1,904	2,815	2,751	56	2,751
Contract 8 - FAZNI Contract 2020	96	-	23	23	-	23
Contract 9 - OHL Arrangement	50	50	-	-	-	-
Contract 10 -FAER 2019- Administration	-	-	-	-	-	-
Construction contracts - TICSA	-	-	136,716	59,532	48,458	59,532
Construction contracts - agreements	235	180	3,336	5,743	-	3,336
Contract- Line construction contracts	1,227	1,065	12,760	16,321	-	12,760
Construction contracts - ADASA	119,672	182,764	6,628	1,090	5,616	1,090
Total	124,731	185,963	164,151	87,333	54,130	81,365

Amounts stated in millions of Colombian pesos

June 2023	Contract asset balance at the beginning of the period	Contract asset balance at the end of the period	Liability balance at the beginning of the period	Liability balance at the end of the period	Income recognized during the period corresponding to the prior period liability	Outstanding value of performance obligations that are not met Prior year
Contract 1 - FAER Contract GGC-105	-	-	1	1	-	1
Contract 3 - Ecopetrol Agreement	-	-	1,848	1,848	-	1,848
Contract 4 - Government Contract	-	-	134	134	-	134
Contract 6 - FAER Administration Fee GGC 105 and 313 - Construction contracts	-	-	4	4	-	4
Contract 7 - FAER Contracts 2019 Third Party Resources	-	-	8,052	(89)	-	-89
Contract 8 - FAZNI Contract 2020	96	2,822	48	-	48	-
Contract 9 - OHL Arrangement	50	50	-	-	-	-
Contract 10 -FAER 2019- Administration	1,613	1,759	-	-	-	-
Construction contracts - TICSA	-	-	66,386	139,292	-	66,386
Construction contracts - agreements	476	269	281	281	-	281
Contract- Line construction contracts	2,869	2,849	8,211	11,617	-	8,211
Construction contracts - ADASA	163,341	191,171	36,665	18,795	15,233	18,795
Total	168,445	198,920	121,630	171,883	15,281	95,571

Amounts stated in millions of Colombian pesos

Other contracts with clients

June 2024	Contract asset balance at the beginning of the period	Contract asset balance at the end of the period	Liability balance at the beginning of the period	Liability balance at the end of the period	Income recognized during the period corresponding to the liability of the prior period.
Uniform terms contract for regulated services ¹	3,034,498	3,915,441	229,164	223,649	229,164
Unregulated market -MNR or large customers ²	20,133	13,327	102,517	(634,256)	102,517
XM representation contract ³	12,050	38,078	-	-	-
Other contracts with customers	-	-	5,800	5,057	91
Total	3,066,681	3,966,846	337,481	(405,550)	331,772

Amounts stated in millions of Colombian pesos

June 2023	Contract asset balance at the beginning of the period	Contract asset balance at the end of the period	Liability balance at the beginning of the period	Liability balance at the end of the period	Income recognized during the period corresponding to the liability of the prior period.
Uniform terms contract for regulated services ¹	3,057,619	3,318,535	135,544	133,121	474
Unregulated market -MNR or large customers ²	143,709	18,520	95,275	108,248	94,599
XM representation contract ³	59,068	85,716	-	-	-
Other contracts with customers	-	-	11,419	6,755	287
Total	3,260,396	3,422,771	242,238	248,124	95,360

Amounts stated in millions of Colombian pesos

- ¹ The purpose of this contract is to define the uniform conditions under which the companies of the EPM Group provide public home services in exchange for a price in money, which will be set according to the current tariffs and in accordance with the use given to the service by users, subscribers or property owners. Hereinafter, the User, who, by benefiting from the services provided by the companies, accepts and accepts all the provisions defined herein.

The asset variation in the uniform terms contracts for energy service was explained in the distribution segment, which includes the recognition of the tariff option in the amount of \$281,430 in EPM and in the national energy subsidiaries.

The liabilities in the contracts of uniform conditions mainly include the provision of the Regulated Works and Investment Plan (POIR) for the Water Provision and Solid Waste Management services, in accordance with the provisions of the Commission for the Regulation of Drinking Water and Basic Sanitation in resolution CRA 688 of 2014, for which, an advance receipt of income contributed by EPM and its subsidiaries: Aguas Regionales and Aguas de Malambo was recognized.

- ² Resolution 131 of December 23, 1998 of the Energy and Gas Regulatory Commission (CREG) establishes the conditions for the supply of energy and power for large consumers and indicates in Article 2 the power or energy limits for a user to contract the supply of energy in the competitive market; The aforementioned resolution allows the conclusion of contracts with large consumers to establish by mutual agreement the prices of energy and power supply; The purpose of the contract is to supply energy and electrical power to the consumer, as an unregulated user, to meet their own demand.
- ³ It corresponds to the representation contract with XM, which manages the Colombian Wholesale Energy Market, attending to the commercial transactions of market agents.

The Group expects to recognize the income for performance obligations that are not met during the next accounting period, as most of it corresponds to standard terms contracts for residential utilities, which have a duration of less than one year.

Note 16. Other income

The detail of other income is as follows:

Other income	June 2024	June 2023	For the three months ended June 30, 2024	For the three months ended June 30, 2023
Recoveries ¹	147,465	123,733	50,887	83,917
Government grants	59,964	59,980	30,017	29,979
Other ordinary income ^{2 3}	22,564	21,276	13,684	5,358
Leverage ³	11,183	10,076	6,042	6,022
Surplus ³	9,300	580	7,944	459
Indemnities ^{3 4}	2,510	9,434	1,856	2,131
Reversal loss due to impairment of right-of-use assets ⁵	3	-	3	-
Total	252,989	225,079	110,433	127,866

Amounts stated in millions of Colombian pesos

- ¹ The increase was mainly in EPM in the energy generation and sales service, related to recoveries of costs and expenses.

The value of actual recoveries in the Group amounted to 99,458 (2023: \$91,120) and non-effective recoveries to \$48,007 (2023: \$32,613), disclosed in the cash flow statement.

- ² Includes sale of contract document for \$520 (2023: \$677) and photocopies for \$1
- ³ Values disclosed in the statement of cash flows as actual income corresponding to money inflows.
- ⁴ The variation mainly corresponded to EPM because compensations were received from Ecopetrol the year before for noncompliance with gas supply contracts.
- ⁵ It is disclosed in the cash flows statement in the reversal item impairment loss on property, plant and equipment, right-of-use assets and intangible assets.

Note 17. Costs of services rendered.

The detail of the costs for the provision of services is as follows:

Costs for services rendered	June 2024	June 2023	For the three months ended June 30, 2024	For the three months ended June 30, 2023
Exchange and/or short-term purchases ¹	3,706,181	3,278,895	1,949,479	1,798,062
Block and/or long-term purchases ²	3,426,578	3,261,487	1,643,884	1,634,128
Use of lines, networks and pipelines ³	1,404,777	1,318,110	676,651	644,641
Personal services ⁴	807,636	741,054	411,290	386,913
Depreciation ⁵	702,854	660,507	341,492	336,289
Orders and contracts for other services	642,023	664,475	354,037	333,344
Maintenance and repair orders and contracts	381,938	337,192	222,897	189,108
Consumption of direct inputs ⁶	352,019	128,763	296,996	68,814
Cost of distribution and/or commercialization of natural gas	336,458	334,352	175,749	164,961
Licenses, contributions and royalties	148,867	143,801	56,821	63,024
Materials and other operating costs	131,787	117,884	74,578	60,264
Insurance ⁷	110,457	88,970	49,938	44,393
Commercial and financial management of the service ⁷	109,955	133,392	79,714	75,660
Amortization ^{9 12}	102,549	128,751	48,970	63,478
Generals ¹⁰	97,179	76,090	52,069	43,487
Taxes and fees	72,472	67,253	37,354	32,307
Fees	66,268	70,775	36,424	41,852
Other	53,850	59,321	25,851	32,577
Connection cost	46,476	49,304	23,177	23,898
Amortization of rights of use ¹²	44,615	39,826	22,331	20,379
Marketed goods	20,962	22,427	7,257	13,100
Public utilities	20,475	21,287	11,002	11,233
Leases ¹¹	19,846	16,533	12,198	9,024
Depletion ¹²	10,814	10,708	5,018	5,194
Costs associated with transactions in the wholesale market	8,997	10,105	4,003	4,521
Liquefied natural gas	8,545	8,586	3,576	3,423
Cost of water service rendering losses	1,441	2,010	955	1,274
Inventory write-down ¹²	573	89	397	35
Gas compression	191	237	148	147
Total costs per service provision	12,836,783	11,792,184	6,624,256	6,105,530

Amounts stated in millions of Colombian pesos

- 1 This increase was explained by higher purchases of energy on the stock exchange at higher prices in the the generation and distribution segments, through this mechanism the missing energy is purchased to cover the demand of the Regulated Market, explained mainly by the subsidiaries: EPM \$429,285, Afinia for \$ 56,290, offset by a decrease in DECA for \$171,850.
- 2 Variation explained by the increase in the energy distribution and marketing segment, mainly by subsidiaries: Afinia \$285,891, EPM \$45,496, offset by a decrease in \$13,936 in CHEC.
- 3 Increase mainly explained in AFINIA for \$ 72,291 and EPM for \$ 72,291, due to higher network usage costs.
- 4 The increase was explained by the salary increase, which the CPI impacts. The subsidiaries that contributed the most were: EPM with \$40,849, Afinia \$13,607, ESSA \$7,221, offset by a decrease in ADASA by \$5,039.
- 5 The increase in depreciation costs is due to the acquisition of assets and transfers to operations, especially those related to the Ituango Hydroelectric Plant at the end of 2023, where EPM contributes \$29,404 of the variation and the national energy subsidiaries \$7,493.
- 6 The increase is mainly present in EPM by \$214,205 associated with higher purchases of ACPM due to greater thermal generation.
- 7 Increase explained mainly in EPM \$46,158 associated with the entry into operation of two more units of the Hidroituango Power Plant and offset by the national energy subsidiaries by \$13,283.
- 8 The decrease corresponds mainly to Afinia by \$23,294 associated with a lower value caused corresponding to the estimates or provisions caused regarding the regulated market.
- 9 The decrease is mainly explained by the international subsidiary ADASA \$18,648 associated with lower amortizations of water rights.
- 10 Increase explained mainly in EPM \$8,927; ADASA \$8,306 and Afinia \$2,345
- 11 Increase explained mainly in subsidiary Afinia by \$2,638 associated with new lease contracts for buildings and ransportation equipment.
- 12 Non cash cost.

Note 18. Administrative expenses.

The detail of the administration costs is as follows:

Administrative expenses	June 2024	June 2023	For the three months ended June 30, 2024	For the three months ended June 30, 2023
Personnel Expenses				
Wages and salaries ¹	416,371	391,002	208,879	195,880
Social security expenses	92,132	87,443	48,718	44,263
Pension expenses	35,759	31,646	18,062	15,736
Other post-employment benefit plans other than pensions	3,987	3,843	1,827	1,936
Other long-term benefits	2,857	2,581	1,415	1,295
Termination benefits	2,239	1,977	1,069	953
Interest rate benefits to employees	6,312	5,766	3,660	3,357
Total personnel expenses	559,657	524,258	283,630	263,420
General expenses				
Taxes, contributions and fees ²	220,822	190,473	123,797	102,139
Commissions, fees and services	69,330	74,741	42,210	38,426
Intangible assets	45,107	44,120	24,462	25,756
Maintenance	41,314	44,918	23,460	22,817
Depreciation of property, plant and equipment	40,727	37,565	20,903	18,263
General insurance ³	39,863	27,298	26,604	13,675
Amortization of intangible assets	37,872	32,492	20,994	16,334
Provision for contingencies ⁴	27,681	36,696	10,271	10,293
Other general expenses	24,965	17,177	15,195	7,110
Surveillance and security	22,959	20,395	11,772	10,964
Amortization of rights of use	15,005	15,800	7,674	7,918
Licenses and safe-conducts	12,576	17,527	11,237	13,863
Other miscellaneous provisions ⁵	12,197	17,286	5,206	8,394
Public utilities	9,304	6,167	3,618	4,055
Promotion and dissemination	7,803	11,278	4,408	5,796
Cleaning, cafeteria, restaurant and laundry services	7,532	7,765	4,339	3,997
Christmas lighting	7,131	7,525	3,581	3,673
Communication and transportation	4,840	5,442	2,554	2,954
Information processing	4,764	2,967	3,124	1,300
Advertising and publicity	4,533	5,589	2,619	3,120
Leases	4,508	5,029	2,536	2,570
Materials and supplies	4,312	2,954	(117)	442
Apprenticeship contracts	4,240	3,724	2,246	1,943
Studies and projects	4,039	1,005	1,311	956
Administration contracts	3,640	1,082	790	491
Printed matter, publications, subscriptions and affiliations	3,485	3,833	1,815	2,063
EAS technical reserve	3,342	2,253	(956)	1,024
Legal expenses	2,792	2,547	1,739	886
Repairs	1,758	785	1,263	565
Travel and travel expenses	1,598	2,593	956	1,428
Provision for decommissioning, removal or rehabilitation	1,390	6,997	1,305	641
Guest toilet, coffee shop, restaurant and laundry	1,147	1,247	640	748
Event organization	947	994	488	715
Copies	872	1,158	533	699
Industrial safety	770	554	538	351
Cultural events	494	658	492	558
Fuels and lubricants	451	7,331	(750)	3,539
Industrial Security	355	526	233	240
Design and studies	257	432	89	94
Storage	200	245	120	167
Court costs	118	1,306	(873)	434
Social assets	70	4	31	1
Public relations	26	68	3	13
Videos	4	25	-	25
Provision insurance and reinsurance ⁷	1	895	-	115
Provision for guarantees	-	5,092	-	(1,530)
Total gastos generales	697,141	676,558	382,460	340,025
Total	1,256,798	1,200,816	666,090	603,445
<i>Amounts stated in millions of Colombian pesos</i>				

- ¹ The increase was explained by the salary increase which was impacted by the CPI, with the subsidiaries contributing the most: EPM \$19,012, CHEC \$5,270 and ADASA \$2,909.
- ² Increase mainly explained by EPM EPM \$15,843; Afinia \$11,595 and CENS \$2,329 for higher industry and commerce tax.
- ³ Increase mainly explained by EPM \$20,559 associated with the entry into operation of two more units of the Hidroituango Power Plant, offset by the decrease in ADASA \$ 3,251.
- ⁴ Decrease mainly in litigation in subsidiaries EPM \$15,890 and is counteracted by an increase in ADASA for \$2,421.
- ⁵ Decrease explained mainly in EPM for the adjust in the estimate valuation for high-cost diseases.

Note 19. Other expenses

The detail of the other expenses is as follows:

Other expenses	June 2024	June 2023	For the three months ended June 30, 2024	For the three months ended June 30, 2023
Loss on retirement of property, plant and equipment	17,678	26,162	7,367	10,480
Contributions in non-corporate entities	12,057	10,963	6,064	5,332
Effective interest financing services	9,459	8,941	6,213	5,068
Other ordinary expenses	3,924	5,763	2,147	3,440
Arbitral awards and extrajudicial conciliations	1,476	1,235	812	902
Sentences	938	806	750	322
Loss on retirement of inventories	536	267	221	107
Loss in the withdrawal of intangible assets	116	2	90	-
Loss on sale of property, plant and equipment	63	106	3	15
Donations	23	802	23	774
Loss on derecognition of rights of use	1	844	1	844
Loss due to changes in fair value of investment properties	-	61	-	-
Total	46,271	55,952	23,691	27,284

Amounts stated in millions of Colombian pesos

- ¹ Decrease mainly explained by CHEC for \$5,199 due to the retirement of power transformers decommissioned due to technical obsolescence and EPM for \$3,600 due to lower losses due to obsolescence of assets in the energy generation and commercialization segments.
- ² It corresponds to the contributions made to the EPM Foundation.
- ³ The decrease in other ordinary expenses generated mainly by EPM \$815, associated with the amortization of prepaid expenses and leaseback of the EPM building.
- ⁴ Corresponds to non-effective expenditures

Note 20. Finance Income and Expenses

20.1 Finance income

The detail of finance income is as follows:

Financial income	June 2024	June 2023	For the three months ended June 30, 2024	For the three months ended June 30, 2023
Interest Income:				
Bank deposits ¹	122,350	106,118	63,760	50,857
Interest on trade receivables and default interest ¹	21,651	25,192	13,101	13,957
Interest income from financial assets at amortized cost ¹	2,127	5,435	1,279	2,656
Utility valuation derivative financial instruments not hedging ^{2 5}	158,118	-	87,209	-
Gain from valuation of financial instruments at fair value ^{3 5}	110,484	201,787	91,980	12,323
Other financial income ¹	20,581	26,031	10,903	9,909
Gain on trust rights ^{4 5}	9,461	38,257	1,497	21,970
Restricted funds ¹	3,308	4,399	1,721	1,439
Leases ¹	638	584	341	298
Gain from valuation of financial instruments at amortized cost ⁵	1,421	702	1,168	544
Yield from monetary restatement ¹	244	163	50	160
Funds received in administration ¹	240	207	121	172
Total financial income	450,623	408,875	273,130	114,285

Amounts stated in millions of Colombian pesos

- ¹ It is disclosed under the interest income and income item of the statement of cash flows.
- ² The variation originated in EPM by the valuation of the financial instrument related to the weather derivative.
- ³ Decrease caused by the fair value measurement of investments classified in financial instruments, which was mainly due to the allocations of fixed-income securities and market behavior that has presented significant valuations, mainly in i) EPM for \$-77,019 ii) Aguas Nacionales for \$-7,731, iii) national energy subsidiaries for \$-4,281, iv) EMVARIAS for \$-1.217, and iv) EPM Inversiones for \$-580.
- ⁴ The decrease in the profit from trust rights mainly corresponds to EPM with \$-29,028 and is due to the behavior of the market, which has presented devaluations that have been reflected in the portfolio's temporary investments.
- ⁵ It is disclosed in the statement of cash flows under the heading of valuation of financial instruments and hedge accounting.

20.2 Finance expenses

The detail of finance expenses is as follows:

Finance expenses	June 2024	June 2023	For the three months ended June 30, 2024	For the three months ended June 30, 2023
Interest expense:				
Interest on lease obligations ¹	38,725	35,236	20,209	18,180
Other interest expense ¹	33,134	19,932	16,882	11,150
Total interest	71,859	55,168	37,091	29,330
Long-term external financing operations ^{1 2}	653,660	565,371	329,891	277,887
Long-term internal financing operations ^{1 3}	340,408	363,493	175,162	181,667
Financial instruments for hedging purposes ^{1 2}	433,098	316,691	211,042	169,278
Short-term internal financing operations ^{1 3}	75,703	97,019	35,475	46,064
Short-term external financing operations ^{1 2}	48,280	15,696	24,777	7,995
Total interest expense on other financial liabilities not measured at fair value through profit or loss ¹	1,909	3,453	1,125	2,553
Other finance expenses				
and other assets ⁴	385,391	133,738	349,845	90,441
the effective interest rate ¹	5,458	4,145	2,761	2,213
Total finance expenses	2,015,766	1,554,774	1,167,169	807,428

Amounts stated in millions of Colombian pesos

- ¹ It is disclosed under interest expense and fees in the statement of cash flows.
- ² The increase is mainly originated in EPM due to higher indebtedness and new financial hedges contracted.
- ³ The decrease is mainly due to EPM's payment of a treasury loan with Banco Popular and local bond payments. There was also a decrease in the subsidiaries: ADASA, ESSA, ENSA, EEGSA y TRELEC.
- ⁴ For presentation purposes in the statement of cash flows: \$315,160 (2023: \$77,271) are disclosed under the heading of profit or loss from valuation of financial instruments and hedge accounting and \$70,232 (2023: \$56,467) are disclosed under provisions for tax obligations, insurance and reinsurance and financial update.

Note 21. Net foreign exchange difference

The effect on foreign. currency transactions is as follows:

Exchange difference, net	June 2024	June 2023	For the three months ended June 30, 2024	For the three months ended June 30, 2023
Exchange difference income				
<u>Own position</u>				
For goods and services and others	5,605	43,740	2,375	24,711
For liquidity	74,752	10,783	55,102	5,547
Receivables	12,414	17,972	12,009	(19,115)
Provisions	22	13,382	22	12,445
Other adjustments due to exchange differences	1,457	(9,257)	1,438	(5,524)
<u>Financial</u>				
Gross Income	19,974	1,494,258	(25,691)	1,011,223
Debt hedging	655,588	-	611,463	-
Total foreign exchange difference income	769,812	1,570,878	656,718	1,029,287
Foreign exchange difference expense				
<u>Own position</u>				
For goods and services and others	15,979	15,270	8,618	346
For liquidity	12,180	70,476	3,205	28,413
Receivables	7,408	81,499	(52,662)	80,963
Provisions	1,777	-	(1,907)	-
Other adjustments due to exchange differences	92	92	(2,514)	(32)
<u>Financing operation</u>				
Gross expense	975,716	179,230	900,331	123,184
Debt coverage	(54,744)	974,799	(54,744)	686,684
Total foreign exchange difference expense	958,408	1,321,366	800,327	919,558
Exchange difference, net	(188,596)	249,512	(143,609)	109,729

- Amounts stated in millions of Colombian pesos -

The accumulated net expense due to the difference in exchange amounts to \$188,596, the main expense corresponds to the difference in exchange of the debt in dollars for \$920,972 and the income for restatement of the debt \$675,562, associated with the accumulated devaluation of the period of the Colombian peso, which to date amounts to 8.53% (2023: revaluation 12.87%)

The rates used for currency translation in the consolidated financial statements are:

Currency	Currency Code	Exchange to USD as of June 30		Exchange rate as of June 30		Average exchange rate	
		2024	2023	2024	2023	2024	2023
United States Dollar	USD	1.00	1.00	4,148.04	4,191.28	4,042.80	4,209.27
Guatemalan quetzal	GTQ	7.77	7.85	533.94	534.21	520.64	537.01
Mexican peso	MXP	18.25	17.14	227.32	244.59	222.67	243.01
Chilean peso	CLP	951.02	802.68	4.36	5.22	4.37	5.26
EURO	EUR	0.93	0.92	4,445.66	4,572.69	4,237.72	4,963.33

Note 22. Income tax

As of June, 30, 2024, the effective income tax rate was 23.43% (as of June, 2023, 30.12%).

Income Tax	June 2024	June 2023
Profit of the period before taxes from continuing activities	3,660,821	3,839,442
Current income tax	960,262	1,130,274
Deferred income tax	(102,548)	26,221
Total income tax	857,714	1,156,495
Effective rate	23.43%	30.12%

- Amounts stated in millions of Colombian pesos -

For interim periods, and in compliance with IAS 34, income tax expenses will be recognized based on the best estimate of the weighted average tax rate expected for the annual accounting period, in our case under the estimated effective tax rate methodology. The amounts calculated for the tax expense in this interim period may need to be adjusted in subsequent periods whenever the estimates of the annual rate have changed at the time the actual tax at the end of the period is determined.

As of June 30, 2024, the effective income tax rate was 23% (as of June 30, 2023, 30%). The variation in the effective rate resulted from a combined effect of items, such as:

- An increase in the special deduction for real productive fixed assets
- Minor permanent differences that increase net income, such as provisions associated with the Power Generation segment, non-deductible expenses, among others, considered in 2024.
- Higher tax recoveries in Afinia due to pre-tax losses and higher deferred tax assets on accounts receivable, higher deferred tax assets in Adasa due to higher asset depreciation and in the Ticsa Group due to lower results than budgeted.
- Variation in profit before taxes due to the elimination in the consolidation process of permanent items such as the equity method, also due to the adjustment of the deferred tax associated with unrealized profits from intragroup transactions, affecting the effective tax rate of the consolidated.

The effective tax rate is below the nominal income rate of the countries where Grupo EPM is present, mainly due to the use of tax benefits in Colombia such as: special deduction for investments in real productive fixed assets, exclusive benefit in the Head Office and permitted by the Legal Stability Contract signed with the Nation through the Ministry of Mines and Energy; income from untaxed dividends under the Colombian Holding Companies Regime, special deductions and tax discounts for investments in Science, Technology and Innovation; investments in control, conservation and improvement of the environment.

Note 23. Related party disclosures

EPM, parent company of the EPM Group, is an industrial and commercial company of the State, decentralized of the municipal order, whose sole owner is It is the Special District of Science, Technology and Innovation of Medellín. Its capital is not divided into shares.

Subsidiaries, associates and joint ventures, including subsidiaries of associates and joint ventures, key management personnel, as well as entities over which key management personnel may exercise control or joint control and post-employment benefit plans for the benefit of employees are considered related parties of the Group.

The balances and transactions between the companies of the EPM Group have been eliminated in the consolidation process and are not disclosed in this note. The total amount of the transactions carried out by the Group with its related parties during the corresponding period is presented below:

Transactions and balances with related parties	Income ¹	Costs/ Expenses ²	Amounts receivable ³	Amounts payable ⁴	Guarantees and collateral received ⁵
Associates:					
June 2024	35,740	23,595	9,154	793	-
December 2023	74,721	45,797	11,769	8,341	-
Key management personnel of the company or its controlling company:					
June 2024	2	13,216	1,163	2,868	1,021
December 2023	2	32,109	1,368	3,632	903
Other related parties:					
June 2024	97,417	60,473	54,488	839,027	-
December 2023	189,909	109,863	124,510	11,968	-

- Amounts stated in millions of Colombian pesos -

- ¹ Revenues generated from transactions with associated companies correspond to the sale of services related to information and communication technologies, information services and complementary activities related and/or related to them. Revenues generated with other related parties correspond mainly to the sale of energy, rendering of public services and financial services. The detail of the income obtained by the Group from its related parties is as follows:

	Revenues	June 2024	December 2023
Associates	Sale of goods and services	31,032	60,424
	Interest	2	5
	Other	4,706	14,292
Key management personnel of the company or its controlling company	Sale of goods and services	2	2
Other related parties	Sale of goods and services	88,386	128,971
	Interest	1,535	331
	Fees	639	16
	Other	6,857	60,591
Total income from related parties		133,159	264,632

- Amounts stated in millions of Colombian pesos -

- ² It corresponds to costs and expenses arising from transactions involving the purchase of energy, acquisition of goods and services, including services related to communications and complementary activities, with associates and other related parties. The detail of the costs and expenses incurred by the Group with its related parties is as follow:

	Costs and Expenses	June 2024	December 2023
Associates	Purchase of goods and services	22,335	43,310
	Fees	1,220	2,270
	Other	40	217
Key management personnel of the company or its controlling company	Purchase of goods and services	4,778	6,193
	Fees	5,837	19,814
	Other	2,601	6,102
Other related parties	Purchase of goods and services	18,389	29,608
	Interest		-
	Fees	1,870	9,626
	Other	40,215	70,629
Total costs and expenses incurred with related parties		97,284	187,769

- Amounts stated in millions of Colombian pesos -

³ The Group maintains accounts receivable with its related parties arising from the sale of energy, provision of public services, sale of services associated with information and communications technologies, information services, among others. The Group carries out the portfolio rating under criteria that allow prioritizing the management of its recovery through the dependencies in charge of the portfolio or collection entities. Collection applies based on the billing cycle with respect to household utilities.

⁴ The payment policy, for the most part, is 30 days from the date of filing the invoice.

⁵ The guarantees and guarantees received correspond to mortgage guarantees on housing loans granted to key management personnel.

Transactions between the Group and its related parties are carried out under conditions equivalent to those that exist in transactions between independent parties, in terms of their subject matter and conditions.

Transactions and Balances with Related Government Entities

The amounts paid during the six months ended June 30, 2024 were \$1,286,471 detailed as follows: surpluses of \$1,129,584 ordinary and \$156,887 extraordinary (2023: \$1,020,217: \$895,800 ordinary and \$124,417 extraordinary).

Remuneration to the Board of Directors and key staff of the Group:

The remuneration of the members of the Board of Directors and key personnel of the Group's management is as follows:

Concept	June 2024	December 2023
Wages and other short-term employee benefits	16,024	48,396
Pensions and other post-employment benefits	1,000	1,234
Other long-term employee benefits	590	1,583
Remuneration to key management personnel	17,614	51,213

- Amounts stated in millions of Colombian pesos -

The amounts disclosed are those recognized as a cost or expense during the reporting period for compensation of key management personnel.

Note 24. Capital management.

The Group's capital includes indebtedness through the capital market, commercial banking, development banking, development agency, and multilateral banking, at a national and international level.

The Group manages its capital with the objective of planning, managing, and evaluating the attainment of financial resources in the national and international financial markets, for strategic investments and investment projects, through different options that optimize the cost, that guarantee the maintenance of adequate financial indicators and adequate risk rating and minimizes financial risk. For the above, it has defined the following capital management policies and processes:

Financing management: financing management includes the performance of all long-term credit operations, to guarantee the timely availability of the resources required for the normal operation of the company and to materialize investment and growth decisions, trying to optimize financing costs.

The Group is not subject to external capital requirements.

The Group has not made any changes to its capital management objectives, policies, and processes during the period ended as of the cut-off date, nor has it been subject to external capital requirements.

In order to deal with changes in economic conditions, the Group implements proactive mechanisms for managing its financing, enabling different financing alternatives to the extent feasible, so that, when it is required to execute any long-term credit operation, it has access to the source that is available at each market moment in competitive conditions and with the necessary opportunity.

The values that the Group manages as capital are presented below:

Capital management	June 2024	December 2023
Bonds and loans		
Commercial bank loans	12,373,738	10,344,517
Multilateral bank loans	719,995	776,947
Development bank loans	2,349,610	2,262,090
Bonds and securities issued	15,055,676	14,493,386
Total debt	30,499,019	27,876,940
Total capital	30,499,019	27,876,940

- Amounts stated in millions of Colombian pesos -

Note 25. Measuring fair value on a recurring and non-recurring basis

The methodology set out in IFRS 13 Measuring Fair Value specifies a hierarchy in valuation techniques based on whether the variables used in determining fair value are observable or unobservable. The Group determines fair value on a recurring and non-recurring basis, as well as for disclosure purposes:

- Based on prices quoted in active markets for assets or liabilities identical to those that the Group can access on the measurement date (level 1).
- Based on valuation techniques commonly used by market participants that use variables other than quoted prices that are observable for assets or liabilities directly or indirectly (level 2).

- Based on internal valuation techniques for discounting cash flows or other valuation models, using variables estimated by the Group that are not observable for the asset or liability, in the absence of variables observed in the market (level 3).

During 2024 and 2023 the Group has not made any transfers between the levels of the fair value hierarchy, both for transfers in and out of the levels.

Valuation techniques and variables used by the Group to measure fair value for recognition and disclosure:

Cash and cash equivalents: include fixed income instruments and fiduciary engagements. The latter reflect the balance of the Collective Investment Funds (CIFs) held by the EPM Group. These funds are used as a savings and investment mechanism and are managed by trust companies. Through these funds, resources are invested in a portfolio of assets which are updated at fair value. The EPM Group uses the market approach as a valuation technique for this item, these items are classified at level 1 of the fair value hierarchy.

Fair value investments through profit or loss and equity: this corresponds to the investments made to optimize liquidity surpluses, i.e., all those resources that are not immediately allocated to the development of the activities that constitute the corporate purpose of the companies. Additionally, it includes the resources given to a financial institution as collateral for the sale of the Los Cururos Wind Farm and EPM Transmisión Chile. The EPM Group uses the market approach as a valuation technique, these items are classified in level 1 of the fair value hierarchy.

Equity investments: corresponds to the resources placed in equity securities of national or foreign entities, represented in shares or parts of social interest. The methodologies used are: the market price for those listed on the stock exchange (level 1) and the discount of cash flows for the others (level 3).

Fiduciary rights: corresponds to the rights arising from the conclusion of commercial trust agreements. The EPM Group uses the market approach as a valuation technique, these items are classified in level 1.

Derivative instruments: The Group uses derivative financial instruments, such as forward contracts, futures contracts, swaps and options, to hedge various financial risks, mainly interest rate, exchange rate and commodity price risk. Such derivative financial instruments are initially recognized at their fair values at the date on which the derivative contract is concluded, and subsequently remeasured at fair value. The Group uses discounted cash flow as a valuation technique for swaps, in an income approach. The variables used are: Swap curve interest rate for dollar-denominated rates, to discount flows in dollars; and External Interest Rate Swap Curve for peso-denominated rates, to discount flows in pesos. These items are classified at level 2 of the fair value hierarchy. With respect to Zero Cost Collar options, the Black and Scholes model is used as a reference, which analyzes the value of options based on the price of the asset underlying the option and follows a continuous stochastic process of Gauss-Wiener evolution with constant mean and instantaneous variance. These items are classified at level 2 of the fair value hierarchy. Additionally, for the put option of the climate derivative, the Monte Carlo method is used as a valuation technique, which simulates the non-financial variable (rainfall measured in two meteorological stations located in the basins of two of the most important rivers in EPM's area of influence: Río Abajo and Riogrande I) in a series of situations or possible scenarios for a given event, including the limits and present value of the flows defined in the contract. This item is classified at level 3 of the fair value hierarchy because it uses variables not obtained from observable data in the market.

Accounts receivable: made up of the accounts receivable originated in the business combination for the acquisition of the subsidiary Empresas Públicas de Rionegro, for its valuation the discount of payment flows is considered by applying the weekly deposit rates for CDT at 360 days published by Banco de la República; and by the account receivable associated with the firm supply contract of liquid fuel (ACPM) for the plants La Sierra and Termodorada thermoelectric plants, which are updated according to the value of the fuel unit stipulated in the contract. Both items are classified at level 3 of the fair value hierarchy.

Investment properties: these are properties (land or buildings, considered in whole or in part, or both) that are held (by the Group in its own name or by part of a financial lease) to obtain income, capital gains or both, rather than to:

- Its use in the production or supply of goods or services, or for administrative purposes; or
- Its sale in the ordinary course of business.

The Panel uses two valuation techniques for these items. Within the market approach, the comparative or market method is used, which consists of deducing the price by comparing transactions, supply and demand and appraisals of similar or comparable properties, after adjustments of time, conformation and location. Within the cost approach, the residual method is used, which is applied only to buildings and is based on the determination of the updated cost of construction, minus depreciation due to age and state of conservation. Both items are classified at level 3 of the fair value hierarchy.

Contingent considerations: arising from business combinations in the acquisitions of the subsidiaries Espíritu Santo Energy S. de R.L. and Empresas Varias de Medellín S.A E.S.P. - EMVARIAS, the discounting of payment flows is considered by applying the discount rates: Libor Rate and TES Rate, respectively. These items are classified at level 3 of the fair value hierarchy.

The following table shows, for each level of the fair value hierarchy, the Group's assets and liabilities measured at fair value on a recurring basis as of the cut-off date.:

Fair value on a recurring basis as of June 2024	Book value	Level 1	Level 2	Level 3	Total
Assets					
Cash and cash equivalents	715,231	715,231	-	-	715,231
Total negotiable or designated at fair value (See note 12)	715,231	715,231	-	-	715,231
Fixed income securities	689,438	689,438	-	-	689,438
Equity securities investments at fair value	418,658	418,658	-	-	418,658
Investments pledged or pledged in guarantee	16,919	16,919	-	-	16,919
Total other investments at fair value (See note 11)	1,125,015	1,125,015	-	-	1,125,015
Variable income securities other equity investments	1,828,725	1,820,644	-	8,081	1,828,725
Total other equity investments (See note 11)	1,828,725	1,820,644	-	8,081	1,828,725
Trust in administration	326,161	326,139	22	-	326,161
Total trust rights (See note 11)	326,161	326,139	22	-	326,161
Future contracts	152	-	152	-	152
Derivative swaps	31,244	-	31,244	-	31,244
Total derivatives	31,396	-	31,396	-	31,396
Other accounts receivable	45,323	-	-	45,323	45,323
Total debtors (See note 10)	45,323	-	-	45,323	45,323
Investment properties Urban and rural land	156,540	16,417	-	140,123	156,540
Investment property Buildings and houses	39,360	-	-	39,360	39,360
Total investment properties	195,900	16,417	-	179,483	195,900
Liabilities					
Provision - business combination	138,243	-	-	138,243	138,243
Total contingent consideration (See note 14)	138,243	-	-	138,243	138,243
Derivative swaps liabilities	494,840	-	494,840	-	494,840
Total derivative liabilities	494,840	-	494,840	-	494,840
Total fair value on a recurring basis	3,634,668	4,003,446	(463,422)	94,644	3,634,668

Amounts stated in millions of Colombian pesos

Fair value on a recurring basis as of December 2023	Valor en libros total	Nivel 1	Nivel 2	Nivel 3	Total
Assets					
Cash and cash equivalents	639,034	639,034	-	-	639,034
Total negotiable or designated at fair value (See note 12)	639,034	639,034	-	-	639,034
Fixed income securities	426,252	426,252	-	-	426,252
Equity securities investments at fair value	426,300	426,300	-	-	426,300
Investments pledged or pledged in guarantee	808	808	-	-	808
Total other investments at fair value (See note 11)	853,360	853,360	-	-	853,360
Variable income securities other equity investments	1,562,842	1,555,210	-	7,632	1,562,842
Total other equity investments (See note 11)	1,562,842	1,555,210	-	7,632	1,562,842
Trust in administration	330,338	330,338	-	-	330,338
Total trust rights (See note 11)	330,338	330,338	-	-	330,338
Put Options	31,453	-	-	31,453	31,453
Future contracts	88	-	88	-	88
Derivative swaps	1,111	-	1,111	-	1,111
Collar Options	-	-	-	-	-
Total derivatives	32,652	-	1,199	31,453	32,652
Other accounts receivable	49,338	-	-	49,338	49,338
Total debtors (See note 10)	49,338	-	-	49,338	49,338
Investment properties Urban and rural land	155,250	-	-	155,250	155,250
Investment property Buildings and houses	39,360	-	-	39,360	39,360
Total investment properties	194,610	-	-	194,610	194,610
Liabilities					
Provision - business combination	141,143	-	-	141,143	141,143
Total contingent consideration (See note 14)	141,143	-	-	141,143	141,143
Swaps derivative liabilities	906,573	-	906,573	-	906,573
Total derivative liabilities	906,573	-	906,573	-	906,573
Total fair value on a recurring basis	2,614,458	3,377,942	(905,374)	141,890	2,614,458

- Amounts stated in millions of Colombian pesos -

During 2024, no transfers were made between levels.

The following tables present a reconciliation of the Group's assets and liabilities measured at fair value on a recurring basis using non-observable variables (classified at level 3 of the fair value hierarchy) as of June 30, 2024 and December 31, 2023:

Changes in level 3 of the fair value hierarchy June 2024	Initial balance	Changes recognized in income	Changes recognized in other comprehensive income	Final balance
Assets				
Variable income securities other equity investments	7,632	-	449	8,081
Total other equity investments (See note 11)	7,632	-	449	8,081
Options	31,453	(31,453)	-	-
Total derivatives	31,453	(31,453)	-	-
Other accounts receivable	49,338	(4,015)	-	45,323
Total receivables	49,338	(4,015)	-	45,323
Investment properties Urban and rural land	155,250	-	(15,127)	140,123
Investment properties Buildings and houses	39,360	-	-	39,360
Total investment properties	194,610	-	(15,127)	179,483
Liabilities				
Provision - business combination	141,143	(2,900)	-	138,243
Total contingent consideration (See Note 14)	141,143	(2,900)	-	138,243

- Amounts stated in millions of Colombian pesos -

Changes in level 3 of the fair value hierarchy December 2023	Initial balance	Changes recognized in income	Changes recognized in other comprehensive income	Final balance
Assets				
Variable income securities other equity investments	7,805	-	(173)	7,632
Total other equity investments (See note 12)	7,805	-	(173)	7,632
Options	67,870	(36,417)	-	31,453
Total derivatives	67,870	(36,417)	-	31,453
Other accounts receivable	47,105	2,233	-	49,338
Total receivables	47,105	2,233	-	49,338
Investment properties Urban and rural land	153,781	-	1,469	155,250
Investment properties Buildings and houses	36,793	-	2,567	39,360
Total investment properties	190,574	-	4,036	194,610
Liabilities				
Provision - business combination	164,112	(22,969)	-	141,143
Total contingent consideration (See Note 15)	164,112	(22,969)	-	141,143

- Amounts stated in millions of Colombian pesos -

The carrying amount and estimated fair value of the group's assets and liabilities that are not recognized at fair value in the consolidated statement of financial position, but require disclosure at fair value, as of June 30, 2024 and December 31, 2023 is as follows:

June 2024	Book value	Level 2	Total
Assets			
Utility Services	8,912,009	8,916,297	8,916,297
Employees	240,275	232,270	232,270
Construction contracts	3,200	4,774	4,774
Other accounts receivable	1,813,546	1,594,685	1,594,685
Total Assets	10,969,030	10,748,026	10,748,026
Liabilities			
Development bank loans	2,349,610	2,180,062	2,180,062
Multilateral bank loans	719,995	479,236	479,236
Commercial bank loans	12,373,738	11,625,392	11,625,392
Bonds and securities issued	15,055,676	13,582,566	13,582,566
Total liabilities	30,499,019	27,867,256	27,867,256
Total	(19,529,989)	(17,119,230)	(17,119,230)

- Amounts stated in millions of Colombian pesos -

December 2023	Book value	Level 2	Total
Assets			
Utility Services	9,562,023	9,513,743	9,513,743
Employees	242,613	223,989	223,989
Construction contracts	5,049	5,049	5,049
Other accounts receivable	1,714,811	1,524,430	1,524,430
Total Assets	11,524,496	11,267,211	11,267,211
Liabilities			
Development bank loans	2,262,090	2,164,558	2,164,558
Multilateral bank loans	776,947	643,828	643,828
Commercial bank loans	10,344,517	9,104,110	9,104,110
Bonds and securities issued	14,493,386	13,118,385	13,118,385
Total liabilities	27,876,940	25,030,881	25,030,881
Total	(16,352,444)	(13,763,670)	(13,763,670)

- Amounts stated in millions of Colombian pesos -

As of June 30, 2024, and December 31, 2023, there were no concepts at levels 1 and 3.

Note 26. Operating Segments

26.1 Segment Information

For management purposes, the Group is organized into segments on the basis of its products and services, and has the following eight operating segments on which information is presented:

- Energy Generation and Commercialization Segment, whose activity consists of the production of energy and commercialization of large blocks of electrical energy, based on the acquisition or development of a portfolio of energy proposals for the market.

- Energy Distribution and Commercialization Segment, whose activity consists of transporting electrical energy through a set of lines and substations, with their associated equipment, operating at voltages below 220 KV, the commercialization of energy to the end user of the regulated market and the development of related and complementary activities. It includes the Regional Transmission System (STR), the Local Distribution System (SDL), the street lighting service and the provision of associated services.
- Energy Transmission Segment, whose activity consists of the transmission of energy in the National Transmission System -STN-, composed of the set of lines, with their corresponding connection equipment, which operate at voltages equal to or greater than 220 KV. The National Transmitter (TN) is the legal entity that operates and transports electrical energy in the STN or has established a company whose purpose is the development of such activity.
- Gas Distribution and Marketing Segment, whose activity consists of the conduction of gas from the city gate to the end user, through medium and low pressure pipes. It includes the sale of gas through different systems, including grid distribution, natural gas for vehicles, compressed natural gas and service stations.
- Water Supply and Marketing Segment, whose activity consists of conceptualizing, structuring, developing and operating systems to provide water. It includes carrying out the commercial management of the portfolio of services related to the supply of water for different uses, in addition to the use of the production chain, specifically in the production of energy, and the supply of raw water.
- Wastewater Management and Marketing Segment, comprises the activities of conceptualizing, structuring, developing and operating wastewater and solid waste management systems, in addition to the use of the production chain, specifically in the production of energy and gas.
- Solid Waste Management and Marketing Segment, includes carrying out the commercial management related to these services and the use of biosolids and other by-products of wastewater treatment and solid waste management.
- Other Segment, which corresponds to the other activities that are not included within the segments listed above. It includes: Adapted Health Entity (EAS) and Medical and Dental Services Unit, billing and collection services for third parties, income received from investment properties (leases), social financing, EATIC Laboratory tests, provision of specialized transportation service and services associated with information and communication technologies, information services and complementary activities related or related to them.

The Group has not aggregated operating segments to make up these eight reportable segments; However, it carries out the activity of energy marketing, which consists of the purchase of electricity on the wholesale market and its sale to other market players or to regulated or non-regulated end users. Therefore, the Group includes the financial information of the company in the corresponding segments that contain this activity.

Management monitors the operating results of the operating segments separately for the purpose of making decisions on resource allocation and evaluating their performance. Segment performance is measured on the basis of pre-tax and discontinued operating gain or loss and is measured uniformly with operating gain or loss in the consolidated financial statements.

The transfer prices between the operating segments are agreed as between independent parties in a similar way to those agreed with third parties.

Junio 2024	Generación	Transmisión	Distribución	Gas	Provisión agua	Gestión aguas residuales	Gestión residuos sólidos	Otros segmentos	Total segmentos	Eliminaciones intersegmentos	Consolidado
Ingresos de clientes externos	3,619,949	178,268	13,268,445	795,380	1,055,800	760,951	202,186	120,559	20,001,538	-	20,001,538
Ingresos inter-segmentos	693,158	71,093	495,728	15,733	21,958	19,977	414	71,258	1,389,319	(1,389,319)	-
Total Ingresos netos	4,313,107	249,361	13,764,173	811,113	1,077,758	780,928	202,600	191,817	21,390,857	(1,389,319)	20,001,538
Costos y gastos sin depreciaciones, amortizaciones, provisiones y deterioro de PP&E e intangibles	(1,995,096)	(45,344)	(10,464,760)	(667,377)	(545,766)	(382,022)	(144,028)	(193,337)	(14,437,730)	1,343,770	(13,093,960)
Depreciaciones, amortizaciones, provisiones y deterioro de PP&E e intangibles	(231,716)	(35,115)	(460,994)	(12,972)	(136,647)	(82,143)	(40,756)	(22,803)	(1,023,146)	23,525	(999,621)
Deterioro de cuentas por cobrar	40,794	471	(541,658)	(1,687)	11,993	(24,259)	22	(19,701)	(534,025)	214	(533,811)
Otros gastos	(7,986)	(320)	(29,511)	(801)	(5,401)	(1,407)	(151)	(1,003)	(46,580)	309	(46,271)
Ingresos por intereses y rendimientos	52,995	3,761	130,957	18,039	37,414	73,873	3,544	76,402	396,985	(239,092)	157,893
Ingresos financieros (diferentes a intereses y rendimientos)	242,530	1,423	28,188	2,565	7,589	4,950	123	5,362	292,730	-	292,730
Total ingresos financieros	295,525	5,184	159,145	20,604	45,003	78,823	3,667	81,764	689,715	(239,092)	450,623
Gastos por intereses	(547,200)	(41,672)	(489,467)	(43,390)	(252,592)	(142,207)	(6,394)	(345,103)	(1,868,025)	243,108	(1,624,917)
Gastos financieros (diferentes a intereses)	(190,210)	(142)	(96,786)	(4,484)	(57,488)	(23,362)	(6,859)	(12,342)	(391,673)	824	(390,849)
Total gastos financieros	(737,410)	(41,814)	(586,253)	(47,874)	(310,080)	(165,569)	(13,253)	(357,445)	(2,259,698)	243,932	(2,015,766)
Diferencia en cambio neta	(79,390)	2,638	(72,804)	(3,039)	9,887	(8,541)	-	(37,285)	(188,534)	(62)	(188,596)
Método de la participación en el resultado de asociadas y negocios conjuntos	-	-	-	-	-	-	-	(30,228)	(30,228)	-	(30,228)
Efecto por participación en inversiones patrimoniales	-	-	774	-	-	-	-	116,928	117,702	(789)	116,913
Resultado del periodo antes de impuestos	1,597,828	135,061	1,768,112	97,967	146,747	195,810	8,101	(271,293)	3,678,333	(17,512)	3,660,821
Impuesto sobre la renta	(289,211)	(33,840)	(536,832)	(34,587)	8,234	(72,066)	1,611	98,605	(858,086)	372	(857,714)
Movimiento neto de cuentas regulatorias relacionadas con el resultado del periodo	-	-	82,249	-	-	-	-	-	82,249	-	82,249
Resultado neto del periodo	1,308,617	101,221	1,313,529	63,380	154,981	123,744	9,712	(172,688)	2,902,496	(17,140)	2,885,356
Total activos sin inversiones en asociadas y negocios conjuntos y saldos débito de cuentas regulatorias diferidas	26,942,129	2,571,985	30,484,189	1,684,822	10,009,399	8,430,239	582,419	5,822,871	86,528,053	(7,420,822)	79,107,231
Inversiones en asociadas y negocios conjuntos contabilizados según el método de la participación	-	-	-	-	-	-	-	1,041,970	1,041,970	-	1,041,970
Activos diferidos relacionados con saldos de cuentas regulatorias	-	-	279,193	-	-	-	-	-	279,193	-	279,193
Total activos y saldos débito de cuentas regulatorias diferidas	26,942,129	2,571,985	30,763,382	1,684,822	10,009,399	8,430,239	582,419	6,864,841	87,849,216	(7,420,822)	80,428,394
Total pasivo	15,458,784	1,163,320	17,569,770	1,065,179	6,615,931	4,712,497	434,269	7,423,953	54,443,703	(6,273,442)	48,170,261
Pasivos diferidos relacionados con saldos de cuentas regulatorias	-	-	83,756	-	-	-	-	-	83,756	-	83,756
Total pasivos y saldos crédito de cuentas regulatorias diferidas	15,458,784	1,163,320	17,653,526	1,065,179	6,615,931	4,712,497	434,269	7,423,953	54,527,459	(6,273,442)	48,254,017
Adiciones de activos no corrientes	816,762	37,431	1,070,112	8,457	337,767	89,140	42,706	38,511	2,440,886	-	2,440,886

- Cifras en millones de pesos colombianos -

June 30, 2023	Generation	Transmission	Distribution	Gas	Water supply	Wastewater management	Solid waste management	Other segments	Total segments	Intersegment eliminations	Consolidated
Revenues from external customers	2,873,113	182,420	12,321,724	740,525	1,139,858	725,180	163,233	127,931	18,273,984	-	18,273,984
Inter-segment revenues	390,258	84,822	412,594	23,894	23,491	29,042	442	70,411	1,034,954	(1,034,954)	-
Total net revenue	3,263,371	267,242	12,734,318	764,419	1,163,349	754,222	163,675	198,342	19,308,938	(1,034,954)	18,273,984
Costs and expenses without depreciation, amortization, provisions and impairment of P	(1,333,292)	(48,497)	(9,668,939)	(631,687)	(572,028)	(397,906)	(128,507)	(183,827)	(12,964,683)	966,641	(11,998,042)
Depreciation, amortization, provisions and impairment of P	(248,035)	(36,789)	(446,592)	(11,621)	(155,432)	(65,196)	(34,717)	(18,556)	(1,016,938)	21,980	(994,958)
Impairment of trade receivable	(20,544)	788	(448,309)	99	(21,242)	(6,271)	(166)	(19,784)	(515,429)	(19)	(515,448)
Other expenses	(10,890)	(965)	(36,082)	(672)	(6,190)	(1,931)	(62)	(233)	(57,025)	1,073	(55,952)
Interest and yield income	51,931	4,885	106,388	6,164	32,366	54,707	5,922	39,222	301,585	(126,667)	174,918
Finance income (other than interest and yields)	22,327	2,246	51,016	12,040	11,573	14,528	1,295	118,932	233,957	-	233,957
Total finance income	74,258	7,131	157,404	18,204	43,939	69,235	7,217	158,154	535,542	(126,667)	408,875
Interest expense	(423,555)	(47,136)	(355,914)	(42,089)	(235,109)	(115,684)	(6,873)	(320,976)	(1,547,336)	130,444	(1,416,892)
Finance expenses (other than interest)	(76,316)	(143)	(33,056)	(944)	(12,256)	(5,566)	(7,348)	(3,081)	(138,710)	828	(137,882)
Total finance expense	(499,871)	(47,279)	(388,970)	(43,033)	(247,365)	(121,250)	(14,221)	(324,057)	(1,686,046)	131,272	(1,554,774)
Net foreign exchange difference	128,860	741	97,546	3,057	76,692	11,609	(1)	(68,972)	249,532	(20)	249,512
Equity method in the profit or loss of associates and joint v	-	-	-	-	-	-	-	(151,892)	(151,892)	-	(151,892)
Effect of share in equity investments	-	-	1,330	-	-	-	-	178,138	179,468	(1,331)	178,137
Profit or loss before income tax for the period	1,353,857	142,372	2,001,706	98,766	281,723	242,512	(6,782)	(232,687)	3,881,467	(42,025)	3,839,442
Income tax	(311,318)	(32,566)	(640,251)	(34,783)	(34,533)	(78,818)	1,691	(46,863)	(1,177,441)	20,946	(1,156,495)
Net movement in regulatory accounts related to profit or loss	-	-	31,953	-	-	-	-	-	31,953	-	31,953
Net profit or loss for the period	1,042,539	109,806	1,393,408	63,983	247,190	163,694	(5,091)	(279,550)	2,735,979	(21,079)	2,714,900
Total assets without investments in associates and joint v	24,950,976	2,515,701	26,622,369	1,510,084	9,348,593	7,802,478	463,715	4,883,577	78,097,493	(5,543,130)	72,554,363
Investments in associates and joint ventures accounted for B	-	-	-	-	-	-	-	1,018,128	1,018,128	-	1,018,128
Deferred assets related to regulatory account balances	-	-	87,799	-	-	-	-	-	87,799	-	87,799
Total assets and debit balances of deferred regulatory ac	24,950,976	2,515,701	26,710,168	1,510,084	9,348,593	7,802,478	463,715	5,901,705	79,203,420	(5,543,130)	73,660,290
Total liability	14,115,813	1,231,540	14,808,704	956,713	5,635,338	4,101,620	414,533	5,872,152	47,136,413	(4,458,163)	42,678,250
Deferred liabilities related to regulatory account balances	-	-	26,340	-	-	-	-	-	26,340	-	26,340
Total liabilities and credit balances from deferred regulator	14,115,813	1,231,540	14,835,044	956,713	5,635,338	4,101,620	414,533	5,872,152	47,162,753	(4,458,163)	42,704,590
Additions to non-current assets	700,045	42,145	984,728	4,805	340,289	127,426	18,024	33,010	2,250,472	-	2,250,472

- Amounts stated in millions of Colombian pesos -

26.2 Information by Geographic Area

Revenue from external customers

Country	June 2024	June 2023
Colombia (country of domicile of EPM)	14,877,835	12,758,874
Guatemala	1,936,017	2,154,475
Panamá	1,698,264	1,612,389
El Salvador	741,842	797,705
Chile	428,056	632,136
México	249,939	251,430
Ecuador	44,270	41,097
Bermuda	28,033	29,037
International intersegment eliminations	(2,718)	(3,159)
Total countries other than Colombia	5,123,703	5,515,110
Total consolidated revenues	20,001,538	18,273,984

Amounts stated in millions of Colombian pesos

Revenue information is based on the location of the customer.

There is no customer in the Group that generates more than 10% of its revenues.

Non-current assets

Country	June 2024	December 2023
Colombia (country of domicile of EPM)	44,436,866	43,060,154
Chile	3,613,862	3,462,714
Panamá	3,012,120	2,758,088
Guatemala	3,327,465	3,016,617
El Salvador	510,197	457,137
México	10,127	5,302
Total countries other than Colombia	10,473,771	9,699,858
Total non-current assets	54,910,637	52,760,012

Amounts stated in millions of Colombian pesos

For these purposes, non-current assets (no eliminations) property, plant and equipment, intangible assets, and investment property including assets from the acquisition of subsidiaries and goodwill.

Note 27. Events occurring after the reporting period.

Draft agreement for the disposal of shareholdings:

On July 22, the Mayor of Medellín filed Draft Agreement No. 12, which seeks for the District Council, in using its powers, especially those granted by Article 17 of Law 226 of 1995, authorized Empresas Públicas

de Medellín E.S.P. to fully or partially dispose of the shares it owns or comes to own in UNE EPM Telecomunicaciones S.A. and in Inversiones Telco S.A.S.

Admission of an appeal for annulment of the Hidroitungo arbitration award:

On July 23, the Council of State admitted the appeal for annulment filed by EPM against the award provided in the framework of the Court of Arbitration filed by Hidroeléctrica Ituango. The request to suspend the effects of the award was granted.

Internal public credit operation:

On August 6, EPM signed an internal long-term loan agreement with Banco Davivienda and Fondo de Capital Privado Davivienda Corredores for COP 500,000. This type of borrowing, defined in current regulations as an internal public credit operation, allow EPM to partially supplement the internal generation of funds resulting from its operations to carry out its 2024 business plan. The loan, in Colombian pesos, will have a payment term of seven (7) years and an interest rate based on the IBR indicator.

Between the reporting date of the condensed consolidated financial statements and the date on which they were authorized for publication, no other relevant events took place that would imply restating the figures.