

Accounting

Tax rate of the countries where ISA has a presence (May 2020)

Colombia	32% for 2020, 31% for 2021 and 30% for 2022 and following
Brasil	34%
Chile	In the semi-integrated system 27% (2018 onwards)
Bolivia	25%
Perú	REP:27% ISA Perú: 22% CTM: 30% PDI: 29,5%

Construction revenues for 1Q20 (May 2020)

Construction revenues	2020.Q1	2019.Q1	Var. \$	Var. %	2020.Q1 USD
Colombia	-	-	-		-
Chile	99.266	57.677	41.589	72,1%	28
Brasil	111.408	136.621	(25.213)	-18,5%	31
Perú	105.001	28.181	76.820	272,6%	30
Otro	-	-	-		-
TOTAL	315.675	222.479	93.196	41,9%	89

Construction revenues	2020.Q1	2019.Q1	Var. \$	Var. %	2020.Q1 USD
Energía	216.409	164.802	51.607	31,3%	61
Vías	99.266	57.677	41.589	72,1%	28
Telco	-	-	-		-
TOTAL	315.675	222.479	93.196	41,9%	89

Annual revenues by business and by country 2015 to 2019 (May 2020)

2Q20	Millones de pesos	Colombia	Brasil	Perú	Chile	Otro	Total	
	ENERGÍA	486.900	68.082	636.754	414.026	35.828	1.641.590	79,3%
	VÍAS		337.774				337.774	16,3%
	TELECOMUNICACIONES	39.593	5.978	16.463	19.960	8.215	90.209	4,4%
	Total	526.493	411.834	653.217	433.986	44.043	2.069.573	100,0%
	%	25,4%	19,9%	31,6%	21,0%	2,1%	100,0%	

2019	Millones de pesos	Colombia	Brasil	Perú	Chile	Otro	Total	
	ENERGÍA	1.874.548	237.040	2.746.358	1.367.380	80.698	6.306.024	77,5%
	VÍAS		1.474.833				1.474.833	18,1%
	TELECOMUNICACIONES	157.718	31.668	67.911	72.641	28.213	358.151	4,4%
	Total	2.032.266	1.743.541	2.814.269	1.440.021	108.911	8.139.008	100%
	%	25,0%	21,4%	34,6%	17,7%	1,3%	100%	

2018	Millones de pesos	Colombia	Brasil	Perú	Chile	Otro	Total	
	ENERGÍA	1.556.171	2.568.990	1.236.283	102.973	95.070	5.559.487	76,8%
	VÍAS				1.208.234		1.208.234	16,7%
	TELECOMUNICACIONES	145.075	72.383	60.095	19.947	24.721	322.221	4,5%
	GSTR	144.926					144.926	2,0%
	Total	1.846.172	2.641.373	1.296.378	1.331.154	119.791	7.234.868	100,0%
	%	25,5%	36,5%	17,9%	18,4%	1,7%	100,0%	

2017	Millones de pesos	Colombia	Brasil	Perú	Chile	Otro	Total	
	ENERGÍA	1.395.880	2.494.756	1.338.880	13.427	90.447	5.333.389	77%
	VÍAS	0	0	0	1.140.713	0	1.140.713	16%
	TELECOMUNICACIONES	153.348	88.335	57.706	23.355	23.070	345.814	5%
	GSTR	134.349	0	0	0	0	134.349	2%
	Total	1.683.577	2.583.091	1.396.586	1.177.494	113.517	6.954.265	100%
	%	24%	37%	20%	17%	2%	100%	

2016	Millones de pesos	Colombia	Brasil	Perú	Chile	Bolivia	Bermudas	Argentina	Total	
	ENERGÍA	1.648.021	6.824.663	1.837.500	0	72.193	41.823	0	10.424.200	86%
	VÍAS	0	0	0	1.243.215	0	0	0	1.243.215	10%
	TELECOMUNICACIONES	162.752	84.467	49.620	20.944	0	0	19.384	337.167	3%
	GSTR	132.969	0	0	0	0	0	0	132.969	1%
	Total	1.943.742	6.909.130	1.887.120	1.264.158	72.193	41.823	19.384	12.137.551	
		16%	57%	16%	10%	1%	0%	0%		

2016	Millones de pesos	Colombia	Brasil	Perú	Chile	Bolivia	Bermudas	Argentina	Total	
	ENERGÍA	1.648.021	1.297.647	1.837.500	0	72.193	41.823	0	4.897.184	74%
	VÍAS	0	0	0	1.243.215	0	0	0	1.243.215	19%
	TELECOMUNICACIONES	162.752	84.467	49.620	20.944	0	0	19.384	337.167	5%
	GSTR	132.969	0	0	0	0	0	0	132.969	2%
	Total Sin RBSE	1.943.742	1.382.114	1.887.120	1.264.158	72.193	41.823	19.384	6.610.535	
		29%	21%	29%	19%	1%	1%	0%		

	Millones de pesos	Colombia	Brasil	Perú	Chile	Bolivia	Bermuda	Argentina	Total
2015	ENERGÍA	1.414.988	1.057.114	1.225.663	0	61.688	16.073	0	3.775.527
	VÍAS	0	0	0	1.095.266	0	0	0	1.095.266
	TELECOMUNICACIONES	148.501	73.515	36.878	11.114	0	0	13.778	283.785
	GSTR	116.071	0	0	0	0	0	0	116.071
	Total	1.679.560	1.130.629	1.262.541	1.106.380	61.688	16.073	13.778	5.270.649

EBITDA margin by company since its contribution to the consolidated (May 2020)

Compañía / País Company / Country	2019	1Q20
Intercolombia	78,17%	81,36%
Internexa	32,50%	37,88%
Transelca	68,87%	68,56%
XM	33,02%	33,79%
Sistemas Inteligentes de Red	49,04%	29,64%
Colombia	65,48%	66,20%
Ruta del Maipo	81,67%	83,16%
Ruta del Maule	24,77%	30,44%

Ruta del Bosque	46,73%	20,99%
Ruta de los Ríos	59,01%	45,57%
Ruta de la Araucanía	64,60%	57,85%
Interchile	86,80%	88,45%
Internexa Chile	41,36%	30,23%
Ruta del LOA	100,00%	99,95%
Chile	69,52%	70,06%
CTEEP	71,56%	79,44%
Evrecy	76,46%	88,96%
Interligação Elétrica de Minas Gerais	83,61%	92,73%
Interligação Elétrica Pinheiros	96,53%	96,53%
Interligação Elétrica Serra do Japi	97,16%	98,96%
Internexa Brasil Operadora de Telecomunicações	29,14%	33,37%
Interligação Elétrica Itaúnas	97,36%	98,94%
Interligação Elétrica Tibagi S.A	95,94%	98,49%
Interligação Elétrica Aguapeí S.A.	95,20%	98,45%
Interligação Elétrica Itaquerê S.A.	98,93%	99,33%
Interligação Elétrica Itapura S.A.	97,64%	99,07%
Interligação Elétrica Norte e Nordeste Controlada	82,13%	93,01%
Interligação Elétrica Sul S.A.	78,93%	85,84%
Interligação Elétrica Biguaçu S.A.	-156,81%	90,45%
Brasil	71,98%	80,13%
Consorcio Transmantaro	94,35%	95,47%
ISA Perú	93,46%	91,44%
Red de Energía del Perú	72,90%	74,85%
Internexa Perú	53,51%	50,94%
Perú	83,06%	84,02%
Internexa Argentina	42,76%	44,88%
Argentina	42,76%	44,88%
ISA Bolivia	82,05%	83,10%
Bolivia	82,05%	83,10%
Otros países	75,55%	51,37%
Total	71,67%	74,16%