





with an installed power capacity of 661 MW and two combined cycle plants with an installed power capacity of 1,128 MW. A A A Generation plants using renewable energy sources with a total installed capacity of 473.8 MW of commercially available installed capacity from renewable energy sources, distributed as follows: (i) wind farm La Castellana 100.8 MW; (ii) wind farm La Castellana II 15.2 MW; (iii) wind farm La Genoveva 88.2 MW; (iv) wind farm La Genoveva II 41.8 MW; (v) wind farm Achiras 48 MW; (iv) wind farm Los Olivos 22.8 MW, (vii) wind farm Manque 57 MW and (viii) solar farm GuaÃ±izuil II A 100 MW. A A A English translation of the consolidated financial statements originally filed in Spanish with the Argentine Securities Commission (Ã¢oeCNVÃ¢). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this translation A CENTRAL PUERTO S.A. A The Group is also engaged in the natural gas distribution public sector service in the Cuyo and Centro regions in Argentina, through its equity investees belonging to ECOGAS Group. On July 19, 2018, the National Gas Regulation Entity (Enargas) filed the Company with the Registry of Traders and Trade Agreements of Enargas. A Also, through Proener S.A.U., a company fully controlled by CPSA, the Group is engaged in the forest activity since Proener S.A.U. is the parent company of: a) Forestal Argentina S.A. and Loma Alta Forestal S.A.; such companies own forestry assets which consist of 72,000 hectares approximately in Entre RÃos and Corrientes provinces, in which 43,000 hectares approximately are planted with eucalyptus and pine tree, and b) Empresas Verdes Argentina S.A., Las Misiones S.A. and Estancia Celina S.A.; such companies own forest assets that are made of approximately 89,431 hectares in Corrientes province, from which 27,300 are planted with pine tree (over a total 36,900 hectares plantable area). A Finally, the Group has begun to participate in the mining sector through an interest in the Diablillos silver and gold mining project located in northwestern Argentina (see Note 11.1). A The issuance of GroupÃ™s consolidated financial statements of the six-month period ended June 30, 2024 was approved by the CompanyÃ™s Board of Directors on August 8, 2024. A 1.1. Overview of Argentine Electricity Market A Transactions among different participants in the electricity industry take place through the wholesale electricity market (Ã¢oeWEMÃ¢) which is a market in which generators, distributors and certain large users of electricity buy and sell electricity at prices determined by supply and demand (Ã¢oeTerm marketÃ¢) and also, where prices are established on an hourly basis based on the economic production cost, represented by the short term marginal cost measured at the systemÃ™s load center (Ã¢oeSpot marketÃ¢). CAMMESA (CompaÃ±Ãa Administradora del Mercado Mayorista ElÃ©ctrico Sociedad AnÃ³nima) is a quasi-government organization that was established to administer the WEM and functions as a clearing house for the different market participants operating in the WEM. Its main functions include the operation of the WEM and dispatch of generation and price calculation in the Spot market, the real-time operation of the electricity system and the administration of the commercial transactions in the electricity market. A After the Argentine economic crisis in 2001 and 2002 and the Convertibility Law, the costs of generators increased as a result of the Argentine peso devaluation. In addition, the price of fuel for their generation increased as well. The increasing generation costs combined with the freezing of rates for the final user decided at the time by National Government led to a permanent deficit in CAMMESA accounts, which faced difficulties to pay the energy purchases to generators. Due to this structural deficit, the Secretariat of Energy issued a series of regulations to keep the electricity market working despite the deficit. A 1.2. Amendments to WEM regulations A a) Secretariat of Energy Resolution No. 574/2023, 2/2024, 33/2024 and 78/2024 A On July 11, 2023, Resolution No. 574/2023 was published, which extended for 60 days (with the possibility of being extended for 60 days more) the termination date for the Concession Agreement of the Hydroelectric Power Station Piedra del Ãguila, among other Argentine Hydroelectric Power Stations, whose concession term ends during 2023. A On January 17, 2024, through Resolution No. 2/2024, published in the Official Gazette, the transition period of the concession agreement was extended for 60 days as from February 28, 2024. Then, through Resolution No. 33/2024, published in the Official Gazette on March 18, 2024, the termination term of the concession agreement was extended again for 60 days as from April 28, 2024, so that such term expires on June 27, 2024. A Finally, on May 17, 2024, through Resolution No. 78/2024, the transition period of the concession contract was extended until the end of the term established in the contract, that is, December 28, 2024. A A A English translation of the consolidated financial statements originally filed in Spanish with the Argentine Securities Commission (Ã¢oeCNVÃ¢). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this translation A CENTRAL PUERTO S.A. A b) Secretariat of Energy Resolution No. 9/2024, 99/2024 and 193/2024 A On February 8, 2024, Resolution No. 9/2024 (Ã¢oeResolution 9Ã¢) of the Secretariat of Energy was published in the Official Gazette. This Resolution updated the power and energy remuneration values of the generation not committed under contracts. In addition, Exhibits I to IV of Resolution 869 were replaced and a 74% increase as from February 1, 2024 was established. A On June 14, 2024, Resolution No. 99/2024 issued by the Secretariat of Energy was published in the Official Gazette, through which the power and energy remuneration values of the generation not committed under contracts were updated. Such resolution replaces Exhibits I to V of Resolution No. 9/2024 and establishes a 25% increase as from June 1, 2024. A After the closing of the period, on August 2, 2024, Resolution No. 193/2024 issued by the Secretariat of Energy was published in the Official Gazette, through which the power and energy remuneration values of the generation not committed under contracts were updated. Such resolution replaces Exhibits I to V of Resolution No. 99/2024 and establishes a 3% increase as from August 1, 2024. A c) Secretariat of Energy Resolution No. 58/2024 and 66/2024 A On May 8, 2024, Secretariat of Energy Resolution No. 58/2024 as amended by Resolution No. 66/2024 was published in the Official Gazette (the Ã¢oeResolutionÃ¢) whereby an exceptional, temporary, and unique payment regime was established for MEM transactions for December 2023, and January and February 2024. Such Resolution (i) orders CAMMESA to prepare and determine the amounts of the credit for the economic transactions with each of MEM Creditor Agents in a term of 5 (five) working days as from the entering into force of the Resolution; (ii) establishes that the lack of agreement regarding such amounts authorizes the Creditor Agents to resort to the corresponding judicial, administrative and/or out-of-court means; (iii) and establishes that once the amounts are determined and the corresponding agreements entered into, CAMMESA shall pay the transactions as follows: a) the settlement for the transactions for December 2023 and January 2024 shall be paid 10 (ten) working days counted as from the date of individual agreements through the delivery of bond AE38 USD; the calculation of nominal amounts to be delivered per each bond shall be at the reference exchange rate (Communication Ã¢oeAÃ¢ 3500) at the quote in force at closing on the date of the formal acceptance by Creditor Agents; b) settlement for February 2024 shall be paid with available funds in bank accounts authorized in CAMMESA for collection and with the available funds for the transferences made by the Argentine State to the Unified Fund destined at the Stabilization Fund. The GroupÃ™s MEM economic transactions for December 2023 and January and February 2024 amount to 30,681,066, 30,930,604 and 40,511,360 (VAT included), respectively. A On May 23, 2024, the Group entered into agreements with CAMMESA within the framework established by the Resolution. As a result of such agreements, the Group recorded a 20,459,785 loss under the line Ã¢oeAgreements with CAMMESA -SE Resolutions No. 58/2024 and 66/2024Ã¢ within the item Ã¢oeOther operating expensesÃ¢ of the consolidated income statement for the six-month period ended June 30, 2024. As of the issuance date of these financial statements, the AE38 USD bond swap was made for MEM economic transactions of December 2023 and January 2024, and the total MEM economic transaction of February 2024 has been collected. A 2. Basis of preparation of the consolidated financial statements A 2.1. Applied Professional Accounting Standards A The Company prepares its condensed consolidated financial statements pursuant to the regulations in force of the Argentine Securities Commission (CNV) on Chapter III, Title IV of the CNV Regulations (N.T. 2013 as amended). Under section 1 of such section of the Regulations, companies issuing negotiable instruments must present their condensed consolidated financial statements applying Technical Resolution 26 of the Argentine Federation of Professional Councils in Economic Sciences (Ã¢oeFACPCEÃ¢), which resolution establishes the application of the International Financial Reporting Standards (Ã¢oeIFRSÃ¢) issued by the International Accounting Standards Board (Ã¢oeIASBÃ¢), its amendments and adoption circulars of IFRS that FACPCE may establish in accordance with such Technical Resolution. Interim condensed financial statements must apply the International Accounting Standard 34 (Ã¢oeIASÃ¢) Ã¢oeInterim Financial ReportingÃ¢. A A 11 A A English translation of the consolidated financial statements originally filed in Spanish with the Argentine Securities Commission (Ã¢oeCNVÃ¢). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this translation A CENTRAL PUERTO S.A. A 2.2. Basis of presentation and consolidation A These condensed consolidated financial statements for the six-month period ended June 30, 2024 were prepared applying the financial information framework prescribed by CNV as mentioned in Note 2.1. A In preparing these condensed consolidated financial statements, the Group applied the significant accounting policies, estimates and assumptions described in notes 2.3 and 2.4 of the issued financial statements for the year ended December 31, 2023. A These condensed consolidated financial statements include all the necessary information for a proper understanding by their users of the relevant facts and transactions subsequent to the issuance of the last annual financial statements for the year ended December 31, 2023 and up to the date of these interim condensed consolidated financial statements. However, these condensed consolidated financial statements include neither all the information nor the disclosures required for the annual financial statements prepared in accordance with IAS 1 (Presentation of financial statements). Therefore, these condensed consolidated financial





Á Á Á days Á Á Á 360 days Á Á Á ARS 000 Á 06-30-24 Á Á 364,065,990 Á Á Á 342,880,481 Á Á Á 21,004,639 Á Á Á 78,366 Á Á Á 15,601 Á Á Á 74,811 Á Á Á 12,092 Á 12-31-23 Á Á 567,862,023 Á Á Á 540,339,537 Á Á Á 27,333,795 Á Á Á 129,751 Á Á Á 32,444 Á Á Á 18,937 Á Á Á 7,559 Á Á Á 18 Á Á English translation of the consolidated financial statements originally filed in Spanish with the Argentine Securities Commission (â€œCNVâ€). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this translation Á CENTRAL PUERTO S.A. Á 7.2. Trade and other payables Á Á Á 06-30-2024 Á Á 12-31-2023 Á Current: Á ARS 000 Á Á ARS 000 Á Trade and other payables Á Á 66,967,463 Á Á 89,023,302 Á Payables to associates and other related parties (Note 10) Á Á 1,072,849 Á Á 509,742 Á Á 68,040,312 Á Á 89,533,044 Á Trade payables are non-interest bearing and are normally settled on 60-day terms, except for those with longer maturities as defined in the respective contracts. Á The information on the Groupâ€™s objectives and financial risk management policies is included in Note 17 to the issued consolidated financial statements as of December 31, 2023. Á For the terms and conditions of payables to related parties, refer to Note 10. Á 7.3. Loans and borrowings Á Á Á 06-30-2024 Á Á 12-31-2023 Á Á ARS 000 Á Á ARS 000 Á Non-current Á Á Á A Long-term loans for project financing (Notes 7.3.1, 7.3.2, 7.3.3, 7.3.4, 7.3.5, 7.3.6, 7.3.10, 7.3.11 and 7.3.12) Á Á 218,018,846 (1) Á Á 374,084,620 (1) Corporate bonds - CPSA Program (Note 7.3.9) Á Á 88,425,402 (1) Á Á 140,737,443 (1) Á Á Á 306,444,248 Á Á Á 514,822,063 Á Current Á Á Á A Á Á Long-term loans for project financing (Notes 7.3.1, 7.3.2, 7.3.3, 7.3.4, 7.3.5, 7.3.6, 7.3.10, 7.3.11 and 7.3.12) Á Á 35,368,420 (1) Á Á 82,400,400 (1) Corporate bonds - CPSA Program (Note 7.3.9) Á Á 1,094,409 (1) Á Á 2,214,129 (1) Bank and investment accounts overdrafts Á Á 6,976,362 Á Á 3,133,630 Á Short-term loans for import financing Á Á 3,116,691 Á Á Á - Á Á Á 46,555,882 Á Á Á 87,748,159 Á (1) Net of debt issuance costs. Á 7.3.1. Loans from the IIC-IFC Facility Á On October 20, 2017 and January 17, 2018, CP La Castellana S.A.U. and CP Achiras S.A.U. (both of which are subsidiaries of CPR), respectively, agreed on the structuring of a series of loan agreements in favor of CP La Castellana S.A.U. and CP Achiras S.A.U., for a total amount of USD 100,050,000 and USD 50,700,000, respectively, with: (i) International Finance Corporation (IFC) on its own behalf, as Eligible Hedge Provider and as an implementation entity of the Intercreditor Agreement Managed Program; (ii) Inter-American Investment Corporation (â€œIICâ€), as lender on its behalf, acting as agent for the Inter-American Development Bank (â€œIDBâ€) and on behalf of IDB as administrator of the Canadian Climate Fund for the Private Sector in the Americas (â€œC2Fâ€, and together with IIC and IDB, â€œGroup IDBâ€, and together with IFC, â€œSenior Creditorsâ€). Á Á 19 Á Á English translation of the consolidated financial statements originally filed in Spanish with the Argentine Securities Commission (â€œCNVâ€). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this translation Á CENTRAL PUERTO S.A. Á In accordance with the terms of the agreement subscribed by CP La Castellana S.A.U., USD 5 million accrue an interest rate equal to LIBOR plus 3.5%, and the rest at LIBOR plus 5.25%, until August 15, 2023. As a consequence of the suspension of LIBO rate, occurred on June 30, 2023, CP La Castellana S.A.U., together with IDB Group and IFC amended loan agreements on June 29, 2023, replacing LIBO rate with the Secured Overnight Financing Rate (SOFR) plus a fixed Credit Adjustment Spread (CAS) of 0.26161% applicable as from August 15, 2023. The loan is amortizable quarterly in 52 equal and consecutive installments as from February 15, 2019. Á In accordance with the terms of the agreement subscribed by CP Achiras, USD 40.7 million accrue a fixed interest rate equal to 8.05%, and the rest accrue a 6.77% fixed interest rate. The loan is amortizable quarterly in 52 equal and consecutive installments as from May 15, 2019. Á As per the executed loan agreement and among other obligations undertaken, the subsidiaries CP La Castellana and CP Achiras committed to keep a Historical Senior Debt Service Coverage Ratio of at least 1.20:1.00 until the projectâ€™s termination date. Such ratio is calculated by dividing the addition of EBITDA for the last most recent four financial quarters previous to the calculation date by the amount of all scheduled overdue debt payments in those four quarters. Á In addition, as guaranteee of the obligations undertaken, the subsidiaries CP La Castellana and CP Achiras has a pledge in favor of IFC and IIC with a first degree recording on the financed asset. Á Other related agreements and documents, such as the Guarantee and Sponsor Support Agreement (the â€œGuarantee Agreementâ€ by which CPSA completely, unconditionally and irrevocably guarantees, as the main debtor, all payment obligations undertaken by CP La Castellana and CP Achiras until the projects reach the commercial operations date) hedging agreements, guarantee trusts, a mortgage, guarantee agreements on shares, guarantee agreements on wind turbines, direct agreements and promissory notes have been signed. Á As of February 16, 2023, CP La Castellana and CP Achiras has fulfilled all the requirements and conditions to prove the occurrence of the projectâ€™s compliance date. As a result, the Guarantee Agreement posted by CPSA was released. Á We also agreed to maintain, unless otherwise consented to in writing by each senior lender, ownership and control of the CP La Castellana and CP Achiras as follows: (i) until each project completion date, (a) we shall maintain (x) directly or indirectly, at least seventy percent (70%) beneficial ownership of CP La Castellana and CP Achiras; and (y) control of the CP La Castellana and CP Achiras; and (b) CP Renovables shall maintain (x) directly, ninety-five percent (95%) beneficial ownership of CP La Castellana and CP Achiras; and (y) control of CP La Castellana and CP Achiras. In addition, (ii) after each project completion date, (a) we shall maintain (x) directly or indirectly, at least fifty and one tenth percent (50.1%) beneficial ownership of each of CP La Castellana, CP Achiras and CP Renovables; and (y) control of each of CP La Castellana, CP Achiras and CP Renovables; and (b) CP Renovables shall maintain control of CP La Castellana and CP Achiras. Finally, there are certain requirements to be fulfilled in order to distribute dividends from CP La Castellana and CP Achiras. Á As of June 30, 2024, the Group has met such obligations. Á Under the subscribed trust guarantee agreement, as of June 30, 2024 and as of December 31, 2023, there are trade receivables with specific assignment for the amount of 949,612 and 3,737,738, respectively. Á As of June 30, 2024 and as of December 31, 2023, the balance of these loans amounts to 78,230,613 and 134,617,208, respectively. Á 7.3.2. Borrowing from Kreditanstalt fÃ¼r Wiederaufbau (â€œKfWâ€) Á On March 26, 2019 the Company entered into a loan agreement with KfW for an amount of USD 56 million in relation to the acquisition of two gas turbines, equipment and related services relating to the LujÃ¡n de Cuyo cogeneration unit project. Á In accordance with the terms of the agreement, the loan accrues an interest equal to LIBOR plus 1.15%. As a consequence of the suspension of LIBO rate, occurred on June 30, 2023, the Company and KfW amended the loan agreement on June 30, 2023, replacing LIBO rate with the Secured Overnight Financing Rate (SOFR) plus a fixed Credit Adjustment Spread (CAS) of 0.26161%. The loan is amortizable quarterly in 47 equal and consecutive installments as from the day falling six months after the commissioning of the gas turbines and equipment. Á Á 20 Á Á English translation of the consolidated financial statements originally filed in Spanish with the Argentine Securities Commission (â€œCNVâ€). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this translation Á CENTRAL PUERTO S.A. Á Pursuant to the loan agreement, among other obligations, CPSA has agreed to maintain as of December 31 of each year a debt ratio of no more than 3.5:1.00. As of the date of issuance of this financial statement, the Company has complied with that requirement. Á As of June 30, 2024 and as of December 31, 2023, the balance of this loan amounts to 22,898,930 and 44,100,947, respectively. Á 7.3.3. Loan from Citibank N.A., JP Morgan Chase Bank N.A. and Morgan Stanley Senior Funding INC. Á On June 12, 2019, the Company entered into a loan agreement with Citibank N.A., JP Morgan Chase Bank N.A. and Morgan Stanley Senior Funding INC. for USD 180 million to fund the acquisition of the Thermal Station Brigadier LÃ³pez. Á According to the terms of the agreement, this loan accrues at a variable interest rate based on the LIBO rate plus a margin. Due to the suspension of the LIBO rate on June 30, 2023, the Company and Citibank N.A., JP Morgan Chase Bank N.A. and Morgan Stanley Senior Funding INC amended the loan agreement on August 16, 2023, replacing the LIBO rate with the Secured Overnight Financing Rate (SOFR) plus a Credit Adjustment Spread (CAS) of 0.26161% applicable as from September 12, 2023. Á Considering the restrictions imposed by the Argentine Central Bank (â€œBCRAâ€) described in Note 13, two amendments to the loan agreement were entered into on December 22, 2020 and June 15, 2021 whereby the amortization calendar was modified so as to comply with BCRA requirements. As part of such amendments, the applicable interest rates were increased in 200 basic points and then in 125 basic points, and limitations were established for the payment of dividends as follows: no dividends could be paid during 2021, only up to USD 25 million could be paid during 2022, and only up to USD 20 million could be paid during 2023. Á On October 19, 2023, the Company paid in advance the principal for an amount of USD 49,043,078, under the terms and conditions of the loan agreement, thus after such payment, the principal owed amounts to USD 6,056,922 due on January 2024. This way, more than 80% of the loan was repaid. Therefore, as from that date, the dividend payment limitation was no longer effective. Á The loan balance was totally paid at due date. As of December 31, 2023, the balance of this loan amounted to 8,840,140. Á 7.3.4. Loan from the IFC to the subsidiary Vientos La Genoveva S.A.U. Á On June 21, 2019, Vientos La Genoveva S.A.U., a CPSA subsidiary, entered into a loan agreement with IFC on its own behalf, as Eligible Hedge Provider and as an implementation entity of the Managed Co-Lending Portfolio Program (MCPP) administered by IFC, for an amount of USD 76.1 million. Á Pursuant to the terms of the agreement subscribed with Vientos La Genoveva S.A.U., this loan accrues an interest rate equal to LIBOR plus 6.50% until August 15, 2023. As a consequence of the suspension of LIBO rate, occurred on June 30, 2023, Vientos La Genoveva S.A.U. together with IFC,

amended this agreement on June 14, 2023, replacing LIBO rate with the Secured Overnight Financing Rate (SOFR) plus a fixed Credit Adjustment Spread (CAS) of 0.26161% applicable as from August 15, 2023. The loan is amortizable quarterly in 55 installments as from November 15, 2020. As per the executed loan agreement and among other obligations undertaken, the subsidiary Vientos La Genoveva S.A.U. committed to keep a Historical Senior Debt Service Coverage Ratio of at least 1.20:1.00 until the project's termination date. Such ratio is calculated by dividing the addition of EBITDA for the last most recent four financial quarters previous to the calculation date by the amount of all scheduled overdue debt payments in those four quarters. 21 English translation of the consolidated financial statements originally filed in Spanish with the Argentine Securities Commission (CNV). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this translation CENTRAL PUERTO S.A. In addition, as guaranteee of the obligations undertaken, the subsidiary Vientos La Genoveva S.A.U. has a pledge in favor of IFC with a first degree recording on the financed asset Other related agreements and documents, such as the Guarantee and Sponsor Support Agreement (the Guarantee Agreement) by which CPSA completely, unconditionally and irrevocably guarantees, as the main debtor, all payment obligations undertaken by Vientos La Genoveva S.A.U until the project reaches the commercial operations date) hedging agreements, guarantee trusts, guarantee agreements on shares, guarantee agreements on wind turbines, direct agreements and promissory notes have been signed. Pursuant to the Guarantee Agreement, among other customary covenants for this type of facilities, CPSA has committed, until the project completion date, to maintain (i) a leverage ratio of not more than 3.5:1.00; and (ii) an interest coverage ratio of not less than 2.00:1.00. In addition, CPSA, upon certain conditions, agreed to make certain equity contributions to Vientos La Genoveva S.A.U. Finally, there are certain requirements to be fulfilled in order to distribute dividends from Vientos La Genoveva S.A.U. As of June 30, 2024, the Group has met such obligations. Under the subscribed trust guarantee agreement, as of June 30, 2024 as of December 31, 2023, there are trade receivables with specific assignment for the amounts of 6,670,695 and 9,928,187, respectively. As of June 30, 2024 and as of December 31, 2023, the balance of the loan amounts to 53,785,028 and 90,199,411, respectively. 7.3.5. Loan from Banco de Galicia y Buenos Aires S.A. to CPR Energy Solutions S.A.U. On May 24, 2019, CPR Energy Solutions S.A.U. (subsidiary of CPR) entered into a loan agreement with Banco de Galicia y Buenos Aires S.A. for an amount of USD 12.5 million to fund the construction of the wind farm La Castellana II. According to the executed agreement, this loan accrues a fixed interest rate equal to 8.5% during the first year, which will be increased 0.5% per annum until the sixty-first interest period. The loan is amortizable quarterly in 25 installments as from May 24, 2020. As per the executed loan agreement, the subsidiary CPR Energy Solutions S.A.U. committed to keep: (i) a financial debt and EBITDA ratio lower than 2.25, and (ii) an EBITDA and financial debts services ratio higher than 1.10, both until the total payment of the owed amounts. As of June 30, 2024, the subsidiary obtained waivers to comply with the mentioned ratios and other contractual obligations in relation to the wind farm accident expenses included in the line of Other operating expenses of the income statement for the six-month period ended on such date. Finally, there are certain requirements such subsidiary must fulfill for dividend payments. In addition, as guaranteee of the obligations undertaken, the subsidiary CPR Energy Solutions S.A.U. has a pledge in favor of Banco de Galicia y Buenos Aires with a first degree recording on the financed asset. Other agreements and related documents, like the Collateral (in which CPSA totally, unconditionally and irrevocably guarantees, as main debtor, all the payment obligations assumed by CPR Energy Solutions S.A.U. until total fulfillment of the guaranteed obligations or until the project reaches the commercial operation date, what it happens first) -, guarantee agreements on shares, guarantee agreements on wind turbines, promissory notes and other agreements have been executed. On September 3, 2021, CPR Energy Solutions S.A.U. has fulfilled all the requirements and conditions to prove the occurrence of the project's compliance date. As a result, the Collateral posted by the Company was released. As of June 30, 2024 and as of December 31, 2023, the balance of this loan amounts to 4,120,978 and 8,094,289, respectively. 22 English translation of the consolidated financial statements originally filed in Spanish with the Argentine Securities Commission (CNV). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this translation CENTRAL PUERTO S.A. 7.3.6. Loan from Banco Galicia y Buenos Aires S.A. to subsidiary Vientos La Genoveva II S.A.U. On July 23, 2019, subsidiary Vientos La Genoveva II S.A.U. entered into a loan agreement with Banco de Galicia y Buenos Aires S.A. for an amount of USD 37.5 million. According to the executed agreement, this loan accrues LIBOR plus 5.95% As a consequence of the suspension of LIBO rate, occurred on June 30, 2023, Vientos La Genoveva II S.A.U. and Banco de Galicia y Buenos Aires S.A. entered into an amendment agreement on July 21, 2023, whereby the interest rate changed to the Secured Overnight Financing Rate (SOFR) plus a fixed Credit Adjustment Spread (CAS) of 0.42826% applicable as of July 24, 2023. The loan is amortizable quarterly in 26 installments starting on the ninth calendar month counted from the disbursement date. Within the framework of the loan agreement, the subsidiary Vientos La Genoveva II S.A.U. committed to keep: (i) a financial debt and EBITDA ratio lower than 3.75 until the end of June 2025 and lower than 2.25 from that date onwards; and (ii) an EBITDA and financial debts services ratio higher than 1.00 until late June 2025 and higher than 1.10 from that date onwards, both until the total payment of the owed amounts. Finally, there are certain requirements such subsidiary must fulfill for dividend payments. As of June 30, 2024, the subsidiary has met such obligations. In addition, as guaranteee of the obligations undertaken, the subsidiary Vientos la Genoveva II S.A.U. has a pledge in favor of Banco de Galicia y Buenos Aires with a first degree recording on the financed asset. Other agreements and related documents, like the Collateral (in which CPSA totally, unconditionally and irrevocably guarantees, as main debtor, all the payment obligations assumed by Vientos La Genoveva II S.A.U. until total fulfillment of the guaranteed obligations or until the project reaches the commercial operation date, what it happens first) -, guarantee agreements on shares, guarantee agreements on wind turbines, direct agreements and promissory notes have been signed. On September 3, 2021, Vientos La Genoveva II S.A.U. has fulfilled all the requirements and conditions to prove the occurrence of the project's compliance date. As a result, the Collateral posted by the Company was released. As of June 30, 2024 and as of December 31, 2023, the balance of this loan amounts to 12,583,113 and 24,042,098, respectively. 7.3.7. Financial trust corresponding to Thermal Station Brigadier Lpez Within the framework of the acquisition of Thermal Station Brigadier Lpez, the Company assumed the capacity of trustor in the financial trust previously entered into by IntegraciÃ³n EnergÃ©tica Argentina S.A., which was the previous owner of the thermal station. The financial debt balance at the transfer date of the thermal station was USD 154,662,725. According to the provisions of the trust agreement, the financial debt accrued an interest rate equal to the LIBO rate plus 5% or equal to 6.25%, whichever is higher, and it was monthly amortizable. On April 5, 2022, this loan has been paid in full. Under the subscribed trust guarantee agreement, as of June 30, 2024 and as of December 31, 2023, there are trade receivables with specific assignment for the amounts of 884,757 and 1,590,551, respectively. As of the date of these financial statements, procedures needed for the financial trust liquidation are being made. 7.3.8. CP Manque S.A.U. and CP Los Olivos S.A.U. Program of Corporate Bonds On August 26, 2020, under Resolution No. RESFC-2020 - 20767 - APN.DIR#CNVM, the public offering of the Global Program for the Co-Issuance of Simple Corporate Bonds (not convertible into shares) by CP Manque S.A.U. and CP Los Olivos S.A.U. (both subsidiaries of CPR, and together the Co-issuers) for the amount of up to USD 80,000,000 was authorized. 23 English translation of the consolidated financial statements originally filed in Spanish with the Argentine Securities Commission (CNV). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this translation CENTRAL PUERTO S.A. Within the framework of the mentioned program, on September 2, 2020, Corporate Bonds Class I were issued for an amount of USD 35,160,000 at a fix 0% interest rate expiring on September 2, 2023; and Corporate Bonds Class II were issued for 1,109,925 at a variable interest rate equivalent to BADLAR, plus an applicable margin of 0.97% expiring on September 2, 2021. After such maturity date, Corporate Bonds Class I and Class II were fully paid. Finally, on June 26, 2024 and considering the decisions taken at the Special General Shareholders' Meetings of Co-Issuers dated May 13, 2024, CNV decided to cancel the authorization duly granted to Co-Issuers for the Public Offering of its corporate bonds, the advanced cancellation of the mentioned global co-issuance program and the ending of CNV corporate control over Co-Issuers. 7.3.9. CPSA Notes Program On July 31, 2020, the Special Shareholders' Meeting of the Company approved the creation of a new global issuance program of corporate bonds for a maximum amount of up to USD 500,000,000 (or its equivalent in other currency), which shall be issued at short, mid or long term, simple, not convertible into shares, under the terms of the Corporate Bonds Act (the Program). Moreover, the Board of Directors was granted the powers to determine and establish the conditions of the Program and of the corporate bonds to be issued under it provided they had not been expressly determined at the Shareholders' Meeting. On October 29, 2020, CNV approved the creation of such program, which shall expire on October 29, 2025, in accordance with the regulations in force. Within this program framework, the Company issued two types of corporate bonds. On the one hand, on September 17, 2023, the paying in and liquidation of the Class A Corporate Bond (CB) took place, denominated, paid-in and payable in US dollars abroad. The characteristics of this CB are the following: i) face value issued: USD 37,232,818, ii) interest rate, determined by bidding: 7%, iii) periodicity of the interest coupon: six months, iv) amortization: bullet, v) term:

30 months to be counted as from September 17, 2023 and vi) applicable law and deposit place: Argentina, Caja de Valores S.A. On the other hand, on October 17, 2023, the paying in and liquidation of the international bond denominated â€œ10% Senior Notes due 2025â€ (Class B CB) took place. Such bond is denominated, paid-in and payable in US dollars abroad, under the Reg S scheme. The characteristics of this bond are the following: i) face value issued: USD 50,000,000, ii) interest rate, determined by bidding: 10%, iii) periodicity of the interest coupon: six months, iv) amortization: bullet, v) term: 24 months to be counted as from October 17, 2023 and vi) applicable law and deposit place: New York, Euroclear. Â Finally, on October 20, 2023, the Company decided to reopen the Class A CB. This procedure allows to offer in the market a security which replicates the conditions of the security already offered, incorporating the interest rate determined in the original offer (7%) and to bid the price. As a result of this process, the Company issued additional USD 10,000,000 for the Class A CB, with an issuance price of 102.9%. Â 7.3.10. Mitsubishi Corporation Loan Â On November 29, 1996, the Company Central Costanera S.A. entered into an Agreement with Mitsubishi Corporation for the installation of a combined cycle power station. The original agreement includes a USD 192.5 million financing in 12 years counted as from the provisional reception of the project, with an annual 7.42 % fixed rate and a semester capital and interest amortization. Â On October 27, 2014, Central Costanera S.A. and Mitsubishi Corporation agreed on the restructuring of such liabilities. Among the main restructuring conditions, the following stand out: accrued and accumulated interest remission as of September 30, 2014 for the amount of USD 66,061,897; the rescheduling of capital due date for the amount of USD 120,605,058 for an 18-year term, with a 12-month grace period, which must be totally paid before December 15, 2032; a minimum annual payment of USD 3,000,000 in concept for capital, in quarterly installments; an annual 0.25% fixed rate; and certain dividend payment restrictions were agreed on. Â Â 24 Â Â English translation of the consolidated financial statements originally filed in Spanish with the Argentine Securities Commission (â€œCNVâ€). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this translation Â CENTRAL PUERTO S.A. Â Considering the restrictions imposed by the Argentine Central Bank described on Note 13, several amendments to the loan agreement were entered into as from September 30, 2020. Â The loan considers certain financial restrictions, which as of June 30, 2024 have been completely fulfilled by Central Costanera S.A. Moreover, as guarantee of the obligations undertaken, Central Costanera S.A. has a pledge in favor of Mitsubishi Corporation with a first degree recording on the financed asset. The amount of the pledge varies according to the refinancing obtained. Â As of June 30, 2024 and as of December 31, 2023, the liabilities balance amounts to 39,238,024 and 61,359,402, respectively. Â 7.3.11. Loan from Equinor Wind Power AS Â As a result of the acquisition of the solar farm GuaÃ±izuil II A, the Group assumed the liabilities corresponding to the loan granted to the subsidiary Cordillera Solar VIII (â€œCSVIIIâ€) by its previous shareholder Equinor Wind Power AS for a capital amount of USD 62,199,879 and interest for USD 8,983,951. As a guarantee for such loan, CSVIII gave a first-grade pledge over certain properties, plant, and equipment of such company in favor of Equinor Wind power AS. Â On October 18, 2023, both parties agreed on a refinancing plan for a 24-month term counted as from the refinancing date at a 9% annual rate. In addition, on such dates, CSVIII paid an amount of USD 40 million with funds obtained through the loan described on Note 7.3.12. Â Moreover, as a result of the acquisition, the Group acquired the liabilities for the loan Junior Shareholder Loan Agreement granted to CSVIII for a USD 1,768,897 balance, which on October 18, 2023, was refinanced at a 9% annual rate to be paid 24 months after the refinancing date. Â As of June 30, 2024 and as of December 31, 2023, the loans balance amounts to 5,569,753 and 26,309,393, respectively. Â 7.3.12. Loan from Banco Santander International Â On October 18, 2023, the subsidiary Cordillera Solar VIII S.A. agreed on financing with Banco Santander International for an amount of USD 40 million with a 6.5% annual rate to be paid on the 24 months after the granting of the loan. Â As of June 30, 2024 and as of December 31, 2023, the balance of this loans amounts to 36,960,827 and 58,922,135, respectively. Â 7.3.13. Short-term loans for import financing Â As of June 30, 2024, the subsidiary Vientos La Genoveva II S.A.U. agreed on several short-term loans with Banco Santander S.A. (Uruguay) for a total amount of USD 3,398,189. These loans accrue a 7% annual interest rate, maturing between November 29, 2024 and March 9, 2025. Â Also, after the end of the period, the subsidiary Vientos La Genoveva II S.A.U. signed other short-term loans with Banco Santander S.A. (Uruguay) under the same conditions for a total amount of USD 1,135,648 and maturing between November 29, 2024 and January 28, 2025. Â The loans described above are to finance the acquisition of trackers, panels and inverters and transformation centers to be installed in the San Carlos solar farm (see Note 11.2). Â On July 1, 2024 the Company entered into several short-term loans with Banco Santander S.A. (Uruguay) for a total of USD 5,220,500 to fund the acquisition of equipment to be installed in the condenser of Unit TV10. Â These loans accrue interest at an annual rate of 7% and mature between September 13, 2024 and December 12, 2024. Â Â 25 Â Â English translation of the consolidated financial statements originally filed in Spanish with the Argentine Securities Commission (â€œCNVâ€). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this translation Â CENTRAL PUERTO S.A. Â 7.4. Quantitative and qualitative information on fair values Valuation techniques Â The fair value reported in connection with the abovementioned financial assets and liabilities is the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The following methods and assumptions were used to estimate the fair values: Â Management assessed that the fair values of current trade receivables approximate their carrying amounts largely due to the short-term maturities of these instruments. Â The Group measures long-terms receivables at fixed and variable rates based on discounted cash flows. The valuation requires that the Group adopt certain assumptions such as interest rates, specific risk factors of each transaction and the creditworthiness of the customer. Â Fair value of quoted debt securities, mutual funds, stocks and corporate bonds is based on price quotations at the end of each reporting period. Â The fair value of debts and loans accruing interest is equivalent to their book value, except for the loan granted by Mitsubishi Corporation to the controlled company Central Costanera S.A. Â Fair value hierarchy Â The following tables provides, by level within the fair value measurement hierarchy, the Companyâ€™s financial assets, that were measured at fair value on recurring basis as of June 30, 2024 and as of December 31, 2023: Â Â Â Measurement Â Â Â Fair value measurement using: Â As of June 30, 2024 Â date Â Total Â Â Level 1 Â Â Level 2 Â Â Level 3 Â Â Â ARS 000 Â Â ARS 000 Â Â ARS 000 Â Â ARS 000 Â Â Assets measured at fair value Â Â Â Â Â Â Â Â Â Â Financial assets at fair value through profit or loss Â Â Â Â Â Â Â Â Â Â Â Â Mutual funds Â Â 06.30.2024 Â Â Â 15,141,083 Â Â Â 15,141,083 Â Â Â - Â Â Â - Â Â Â - Â Public debt securities (1) Â Â 06.30.2024 Â Â Â 159,957,608 Â Â Â 159,957,608 Â Â Â - Â Â Â - Â Stocks and corporate bonds Â Â 06.30.2024 Â Â Â 1,483,849 Â Â Â 1,483,849 Â Â Â - Â Â Â - Â Interest rate swap Â Â 06.30.2024 Â Â Â 6,571,020 Â Â Â - Â Â Â - Â Â Â 6,571,020 Â Â Â - Â Â Â - Â Interest in companies (Note 11.1) Â Â 06.30.2024 Â Â Â 7,191,053 Â Â Â 7,191,053 Â Â Â - Â Â Â - Â Â Total financial assets measured at fair value Â Â Â Â Â Â 190,344,613 Â Â Â 183,773,593 Â Â Â 6,571,020 Â Â Â - Â Â Â - (1) Includes 59,912,840 corresponding to government securities issued by the National Government and 100,044,768 corresponding to T-BILLS. Â Â Â Measurement Â Â Â Fair value measurement using: Â As of December 31, 2023 Â date Â Total Â Â Level 1 Â Â Level 2 Â Â Level 3 Â Â Â ARS 000 Â Â ARS 000 Â Â ARS 000 Â Â Assets measured at fair value Â Â Â Â Â Â Â Â Â Â Financial assets at fair value through profit or loss Â Â Â Â Â Â Â Â Â Â Â Â Mutual funds Â Â 12.31.2023 Â Â Â 32,365,248 Â Â Â 32,365,248 Â Â Â - Â Â Â - Â Public debt securities (1) Â Â 12.31.2023 Â Â Â 184,586,076 Â Â Â - Â Â Â - Â Stocks and corporate bonds Â Â 12.31.2023 Â Â Â 4,571,416 Â Â Â 4,571,416 Â Â Â - Â Â Â - Â Interest rate swap Â Â 12.31.2023 Â Â Â 8,916,367 Â Â Â - Â Â Â - Â Â Total financial assets measured at fair value Â Â Â Â Â Â 230,439,107 Â Â Â 221,522,740 Â Â Â 8,916,367 Â Â Â - Â Â Â (1) Includes 84,605,490 corresponding to government securities issued by the National Government and 99,980,586 corresponding to T-BILLS. Â Â Â 26 Â Â English translation of the consolidated financial statements originally filed in Spanish with the Argentine Securities Commission (â€œCNVâ€). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this translation Â CENTRAL PUERTO S.A. Â There were no transfers between hierarchies and there were not significant variations in assets values. Â The information on the Groupâ€™s objectives and financial risk management policies is included in Note 17 to the issued financial statements as at December 31, 2023. Â 8. Non-financial assets and liabilities Â 8.1. Other non-financial assets Â Â Â 06-30-2024 Â Â Â 12-31-2023 Â Â Â ARS 000 Â Â ARS 000 Â Non-current: Â Â Â Â Â Â Tax credits Â Â 177,237 Â Â Â 256,985 Â Income tax credits Â Â 64,658 Â Â Â 282,031 Â Prepayments to vendors Â Â 4,512 Â Â Â 8,110 Â Â Â 246,407 Â Â Â 547,126 Â Current: Â Â Â Â Â Â Upfront payments of inventories purchases Â Â 3,822,706 Â Â Â 8,551,886 Â Prepayment insurance Â Â 4,704,903 Â Â Â 945,770 Â Tax credits Â Â 3,207,548 Â Â Â 6,049,365 Â Dividends receivable from associated companies (Note 10) Â Â - Â Â Â 5,257,529 Â Other Â Â 1,484,972 Â Â Â 1,164,771 Â Â Â 13,220,129 Â Â Â 21,969,321 Â Â Â 8.2. Other non-financial liabilities Â Â Â 06-30-2024 Â Â Â 12-31-2023 Â Â Â ARS 000 Â Â Â Non-current: Â Â Â Â Â Â VAT payable Â Â 27,132,763 Â Â Â 48,214,493 Â Tax on bank account transactions payable Â Â 1,331,818 Â Â Â 2,262,490 Â Â Â 28,464,581 Â Â Â 50,476,983 Â Current: Â Â Â Â Â Â VAT payable Â Â 29,068,763 Â Â Â 35,322,012 Â Turnover tax payable Â Â 648,560 Â Â Â 653,359 Â Income tax withholdings







10,993,007 Consumption of materials and spare parts 3,893,526 - 3,893,526 18,941,513 11,324 - 18,952,837 Insurance 4,373,067 714 (39,942) 4,333,839 3,526,612 47,563 (85,881) 3,679,857 Levies and royalties 1,213,403 - 1,213,403 1,213,403 741,135 Taxes and assessments 264,796 1,178 1,137,181 1,403,155 176,313 2,868 1,177,742 1,356,923 Tax on bank account transactions 18,041 1,019,555 1,037,596 20,111 1,475,307 1,495,418 Forest production services 2,425,313 Others 424,996 20,488 1,486,747 1,486,747 2,423,258 2,055 210,894 690,897 Total 06-30-2024 68,787,059 2,007,970 12,081,371 82,876,400 39,697 210,894 690,897 Total 06-30-2023 14,648,322 106,735,865 39 English translation of the consolidated financial statements originally filed in Spanish with the Argentine Securities Commission (â€œCNVâ€). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this translation. CENTRAL PUERTO S.A.

SEPARATE STATEMENT OF INCOME AND COMPREHENSIVE INCOME for the six-month period ended June 30, 2024 6 months 3 months Unaudited Unaudited 01-01-2024 to 06-30-2024 01-01-2023 to 06-30-2023 04-01-2024 to 06-30-2024 04-01-2023 to 06-30-2023 ARS 000 ARS 000 ARS 000 Revenues 192,227,414 185,104,379 100,370,753 92,645,423 Cost of sales 114,725,780 (129,468,887) (61,398,030) (74,221,250) Gross income 77,501,634 55,635,492 38,972,723 18,424,173 Administrative and selling expenses 22,326,038 (19,390,644) (10,461,228) (10,097,538) Other operating income 40,099,028 105,404,370 15,950,427 58,677,361 Other operating expenses 16,620,381 (1,293,377) (16,350,431) (1,239,887) Operating income 78,654,243 140,355,841 28,111,491 65,764,109 Loss on net monetary position 86,928,990 (100,868,056) (21,813,766) (43,909,417) Finance income 6,349,898 58,648,129 3,105,451 27,083,308 Finance expenses 32,605,819 (57,949,145) (15,320,765) (30,648,993) Share of the profit of associates and subsidiaries 53,606,869 (6,876,792) 12,285,864 8,156,106 Income before income tax 19,076,201 33,309,977 6,368,275 26,445,113 Income tax for the period 15,034,486 (15,146,802) (358,500) (8,966,974) Net income for the period 34,110,687 18,163,175 6,009,775 17,478,136 Total comprehensive income for the period 34,110,687 18,163,175 6,009,775 17,478,139 Basic and diluted earnings per share (ARS) 22.70 12.07 3.99 11.61 40 English translation of the consolidated financial statements originally filed in Spanish with the Argentine Securities Commission (â€œCNVâ€). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this translation. CENTRAL PUERTO S.A.

SEPARATE STATEMENT OF FINANCIAL POSITION as at June 30, 2024 06-30-2024 12-31-2023 Notes Unaudited Audited ARS 000 ARS 000 Non-current assets 11,660,004 12,606,781 Investment in associates 63,069,264 62,352,905 Investment in subsidiaries 714,597,399 618,403,809 Other non-financial assets 69,124 290,058 Trade and other receivables 10,170,741 10,753,236 Other financial assets 143,156,893 265,626,824 Inventories 1,555,801 1,620,764,539 Current assets 1,626,741,424 1,285,653 1,555,801 1,620,764,539 1,626,741,424 Other non-financial assets 7,125,746 10,170,034 Trade and other receivables 156,778,160 203,004,947 Other financial assets 18,356,470 68,713,070 Cash and cash equivalents 142,328 2,140,224 196,190,795 Total assets 1,816,955,334 1,921,704,946 Equity and liabilities 1,514,022 1,514,022 Adjustment to capital stock 445,115,856 445,115,856 Legal reserve 87,483,992 74,176,873 Voluntary reserve 622,563,545 622,563,545 Other equity accounts 33,904,191 (40,500,960) Voluntary reserve for future dividends distribution 371,646,886 131,810,588 Retained earnings 34,202,188 266,099,239 Total equity 1,528,622,298 1,500,779,163 Non-current liabilities 27,198,521 48,108,219 Loans and borrowings 1,789,281 179,130,412 Compensation and employee benefits liabilities 5,063,296 3,600,806 Deferred income tax liabilities 48,590,936 64,701,617 190,797,707 295,541,054 Current liabilities 26,077,086 39,042,088 Loans and borrowings 7,281,188 16,762,401 Compensation and employee benefits liabilities 11,946,092 16,503,724 Income tax payable 3,964,367 Provisions 765,418 159,518 97,535,329 125,384,729 Total liabilities 288,333,036 420,925,783 Total equity and liabilities 1,816,955,334 1,921,704,946 41 English translation of the consolidated financial statements originally filed in Spanish with the Argentine Securities Commission (â€œCNVâ€). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this translation. CENTRAL PUERTO S.A.

SEPARATE STATEMENT OF CASH FLOWS for the six-month period ended June 30, 2024 06-30-2024 06-30-2023 Unaudited ARS 000 ARS 000 Operating activities Income for the period before income tax 19,076,201 33,309,977 Adjustments to reconcile income for the year before income tax to net cash flows: Depreciation of property, plant and equipment 25,563,931 28,498,182 Amortization of intangible assets 946,777 4,869,138 Disposal of property, plant and equipment - (344,077) Interest earned from customers 15,473,489 (25,084,653) Finance income 6,349,898 (58,648,129) Finance expenses 32,605,819 57,949,145 Share of the profit of associates and subsidiaries 53,606,869 6,876,792 Movements in provisions and long-term employee benefit plan expense 4,520,246 2,358,229 Foreign exchange difference for trade receivables 23,742,111 (79,591,292) Net effect CAMMESA agreement (Note 1.2.c) 6,663,216 - Loss on net monetary position 56,372,272 82,055,834 Working capital adjustments: Decrease in trade and other receivables 14,743,150 29,171,606 (Increase) Decrease in other financial, non-financial assets and inventories (2,021,066) 7,874,108 Decrease in trade and other payables, other non-financial liabilities and liabilities from employee benefits (20,178,798) (14,857,495) Trade and tax interests paid 332,867 (593,456) Interest received 15,961,459 19,451,764 Income tax paid 8,186,895 (24,328,917) Insurance recovery collected 212,132 Net cash flows provided by operating activities 33,234,646 69,178,888 Investing activities 194,295 Interest received from loans granted 6,840,604 6,457,134 Acquisition of available-for-sale financial assets, net 25,076,005 (2,888,788) Capital contributions to subsidiaries 486,435 (3,873,528) Sale of property, plant and equipment - 328,198 Net cash flows used in investing activities 5,436,706 (7,391,918) Financing activities 6,663,216 Bank and investment accounts overdrafts paid, net 3,017,966 (9,358,053) Dividends paid 12,179,870 (3,751,714) Loans and other financial debts received 53,701,048 (59,612,652) (33,145,833) Interest and other financial costs paid 13,741,824 (13,556,435) Net cash flows used in financing activities 28,815,332 (59,812,035) (Decrease) Increase in cash and cash equivalents 1,017,392 1,974,935 Exchange difference and other financial results 172,950 647,717 Monetary results effect on cash and cash equivalents 807,554 (2,319,675) Cash and cash equivalents as of January 1 2,140,224 1,465,150 Cash and cash equivalents as of June 30 142,328 1,768,127 42 English translation of the consolidated financial statements originally filed in Spanish with the Argentine Securities Commission (â€œCNVâ€). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this translation. CENTRAL PUERTO S.A.

1. Basis of presentation of the separate financial statements 1.1. Summary of the applied accounting policies The Company presents its separate financial statements according to CNV Regulations, which approved General Regulation No. 622. This regulation establishes that entities issuing shares and/or corporate bonds, with certain exceptions, must prepare their financial statements in accordance with Technical Resolution No. 26 (as amended) of FACPCE, which states the adoption of IFRS as

